

See

APPROPRIATION ACCOUNTS





APPROPRIATION ACCOUNTS 1955-56

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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1956, 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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1957

(Pr. 3808)



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ACCOUNTS OF THE PUBLIC SERVICES, 1955-56

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Outturn of the Year

1. The audited accounts are summarised on page xxxv. The amount to be surrendered as shown in the summary is £4,853,677 9s. 1d., arrived at as follows:—

	Gross Expenditure	Estimated	Actual	
	£	£	£	s. d.
Original estimates	... 114,340,728			
Supplementary do.	... 2,338,206			
		116,678,934	112,147,864	7 8
<i>Deduct:—</i>				
Appropriations in Aid				
Original estimates	5,851,898			
Less				
Supplementary do.	165,515	5,686,383	6,008,990	16 9
Net Expenditure	...	£110,992,551	£106,138,873	10 11
Amount to be surrendered	...	...	£4,853,677 9s. 1d.	

This represents 4.4 per cent. of the supply grants, as compared with 7.8 per cent. in the previous year. The principal savings were:—

Amount	Vote No.	Service
£		
1,364,967	63	Health
578,310	56	Defence
563,082	9	Public Works and Buildings
281,000	61	Social Insurance
205,833	30	Garda Síochána

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 £1,027,168 11s. 3d.

Surrender of Balances on 1954-55 Votes

3. The balances due to be surrendered out of votes for the public services for 1954-55 amounted to £8,824,127 18s. 5d. 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 1956. 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.

Disallowances on Appropriation Accounts, 1952-53

6. The Committee of Public Accounts, in its report dated 30 March 1955 (paragraphs 11 and 19), expressed the opinion that sums of £1,000 and £231 were not properly chargeable to the votes for National Gallery and Science and Art for the year 1952-53 and recommended that they be disallowed. The Minister for Finance concurred in the recommendations of the Committee and provision for these sums was accordingly made in supplementary estimates presented and passed during the year under review.

Quit Rents, etc.

7. The revenues from quit and crown rents, etc., collected by the Quit Rent Office as from 1 April 1923 were paid into a deposit account pending the enactment of legislation for the control and management of the properties. Meanwhile, owing to the diminishing annual revenue due to the redemption of rents under the Land Purchase Acts, it was decided to allocate the management of the properties to other departments, quit and crown rents being transferred to the Land Commission, leasehold properties to the Office of Public Works and mines

and foreshore rights to the Department of Industry and Commerce; but the revenues continued to be paid into the deposit account.

On the enactment of the State Property Act, 1954, all properties formerly administered by the Quit Rent Office became vested in the Minister for Finance, and the Act further directed that all moneys and securities standing to the credit of the deposit account should be transferred to the Savings Certificates Reserve Fund and that all future revenue should be paid into or disposed of for the benefit of the Exchequer in such manner as the Minister for Finance might direct. Cash and securities amounting to £695,000 were transferred from the deposit account to the credit of the Savings Certificates Reserve Fund in the year under review.

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

9. The net yield of revenue for the years 1954-55 and 1955-56, under its main heads, is shown in the following statement:—

	1954-55	1955-56
	£	£
Customs (excluding Special Import Levy)	37,013,058	38,777,033
Customs—Special Import Levy	—	56,233
Excise	16,899,700	17,152,351
Estate, etc., Duties	2,990,690	3,302,159
Stamps	1,816,407	1,918,288
Income Tax, Sur-Tax and Super Tax	23,478,742	24,793,947
Corporation Profits Tax, etc.	2,943,897	3,200,452
Total	£85,142,494	£89,200,463

£89,180,000 (including £54,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £2,131,250 outstanding as compared with £2,110,787 at the end of the previous financial year.

In accordance with the provisions of section 4 of the Central Fund Act, 1956, the sum of £54,000 Special Import Levy was issued out of the Exchequer to the Capital Fund established under that section.

10. The departmental regulations in the Estate Duty Branch provide for a regular review of all open cases, *i.e.*, cases in which additional duties assessed had not been paid or where accounts relating to the distribution of property passing at death had not been furnished. It was observed in the course of audit that a large number of cases opened between 1952 and 1954 had not been reviewed and having regard to the possibility of loss of revenue I inquired as to the present position. I have been informed that revised staffing requirements for this branch are under consideration.

11. I have been furnished with the following statement of outstanding tax assessments :—

Year of Account (1)	Income Tax outstanding at 1 June 1956		Sur-tax (including Super tax and Excess Sur-tax) outstanding at 31 March 1956 (4)	Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1956 (5)
	Central Collection Office (Dublin General Schedule E)* (2)	All other Districts (3)		
1949/50	£ —	£	£ 761,656	£ 76,047
and earlier years				
1950/51			232,734	20,079
1951/52	} 1,434,018 Est.	} 7,040,921	597,948	18,813
1952/53			435,041	95,766
1953/54			547,680	99,376
1954/55			693,341	175,703
	732,999 Est.	2,503,617		
Total ...	2,167,017	9,544,538	3,268,400	485,784
	£11,711,555			

*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).

I am informed that the amounts shown under the head of income tax include a considerable number of protective assessments and cases under appeal in which final liability had not been determined.

Extra-statutory Repayments of Customs and Excise Duties

12. Extra-statutory repayments of Customs duties and of Excise duties amounting to £10,838 and £1,578, respectively, were made during the year compared with £10,510 and £1,111 in the previous year.

Remissions and Amounts Irrecoverable

13. 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 1956. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £9,144, remitted or passed as irrecoverable is made up as follows :—

	£
Income Tax and Sur-Tax (4 cases)	414
Customs Duty (8 cases)	8,730
	<hr/>
	£9,144
	<hr/>

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

Remission		£
On compassionate grounds ....	....	242
On grounds of equity ....	....	8,665
Amounts Irrecoverable		
Miscellaneous: Liability not enforceable, etc.		237
		<hr/>
		£9,144
		<hr/>

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

14. I have been furnished with a detailed statement of the works on which the expenditure of £1,700,556 charged to this subhead was incurred. Grants for building, etc., of national schools, estimated at £1,350,000, amounted to £1,041,712, the resulting saving being the main portion of the saving of £499,444 on the subhead.

The principal major works on which expenditure was incurred were :—

New Work No.	Premises	Total Estimate	Expenditure 1955-56	Expenditure to 31 March 1956
		£	£	£
1	Áras an Uachtaráin			
	Improvements and Furnishing	134,600	21,222	103,579
40	Johnstown Castle			
	Adaptations and Renovations	180,000	31,544	170,758
43	Veterinary College			
	Improvements	115,500	17,331	116,777
60	Coláiste Moibhi			
	Adaptations	72,500	16,850	63,432

New Work No.	Premises	Total Estimate £	Expend- iture 1955-56 £	Expend- iture to 31 March 1956 £
63	Reformatory School, Daingean			
	Adaptations	78,200	562	57,486
79	Forestry School, Shelton Abbey			
	Adaptations and Furnish- ing	60,500	45,120	89,446
93	Post Office Stores Depot, St. John's Rd.			
	Rebuilding	61,700	3,519	56,025
104	Drogheda, New Post Office and Telephone Exchange	54,480	10,176	42,303
124	Baldonnell Aerodrome			
	Hard Surface Runways....	500,000	216,397	361,871
131	Curragh Camp			
	Renewal of Electrical In- stallation	80,000	13,884	68,852
136	Paris Embassy			
	Adaptations and Furnish- ing	25,000	29,527	40,191

15. The expenditure charged in respect of premises for the Department of Posts and Telegraphs includes in certain cases only portion of the cost. The balance, appropriate to telephone construction, is charged to the Telephone Capital Account and amounted in the year under review to £90,545.

Subhead E.—Rents, Rates, etc.

16. To provide accommodation for the legation at Brussels, furnished premises were leased in 1947 on a yearly tenancy at a rent of 240,000 Belgian francs per annum, reduced to 210,000 francs per annum from 1950. A deposit of 60,000 francs repayable on termination of the tenancy was lodged with the lessor as a guarantee against damage to the furniture and fittings. The premises were formally surrendered in December 1954 and I have inquired as to the recovery of the deposit.

Subhead J.2.—Arterial Drainage—Construction Works

17. The charge to this subhead includes expenditure of £446,775 on the Glyde and Dee, Feale, Corrib-Clare and Nenagh catchment drainage schemes, which were commenced in June 1950, June 1951, April 1954 and May 1955, respectively. The value of stores issued and charges for the use of plant and

machinery were assessed at £274,931, the total cost of the schemes to 31 March 1956 being :—

	£
Glyde and Dee	974,922
Feale	951,215
Corrib-Clare	473,727
Nenagh	43,509

18. A certificate of completion of the Brosna catchment drainage scheme was issued on 6 December 1955 by the Minister for Finance pursuant to section 13 (2) of the Arterial Drainage Act, 1945. The cost of this scheme, which was commenced in May 1948, was £1,184,000. Direct expenditure incurred after 6 December 1955 on the maintenance of the works is charged to subhead J. 5 and amounted to £2,228. Under the provisions of the Arterial Drainage Acts, 1945 and 1955 the cost of maintenance is recoverable from the councils of the counties in which the benefited lands are situated and, by direction of the Minister for Finance, moneys so recovered are to be appropriated in aid of the vote. No amount was due for recovery during the year.

Central Engineering Workshops and Stores

19. £426 was expended on the purchase of certain spare parts though there had been no issues from a stock of similar parts which had been held in store for a number of years. I have inquired as to the necessity for the purchase.

20. A number of excavator buckets were manufactured at the workshops at an assessed cost ranging from £730 to £1,130 per bucket. As comparable items had previously been purchased at prices ranging from £577 to £788 I have asked whether supplies could not have been obtained more economically from contractors.

21. Two sets of stores records are maintained in the central workshops—one operated by engineering staff and the other by the accounts branch. I have inquired as to the necessity for this apparent duplication of records.

Plant and Machinery

22. An examination of plant history records disclosed that five excavators and two tractors located at drainage works remained unused for periods of from six to twenty months. Six of the machines were out of service apparently owing to delay in obtaining necessary spares. The seventh machine, a large excavator, was not re-assembled for seven months after transfer from one drainage district to another. I have inquired as to the reasons for these delays.

Another tractor which had undergone a major overhaul in the year 1952-53 required a similar overhaul in the year 1955-56, having been in operation for only 786 hours in the meantime. I have asked for an explanation.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

23. 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 £199,265, 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.

24. 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 the county engineers acting as agents for the Office.

25. The scheme for which provision was made under subhead J. (Rural Improvements Scheme) was also 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 are appropriated in aid of the vote, totalled £36,699.

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

27. 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 D.—Printing and Binding

28. After the appointed contractor had set up the type for the 1954 issue of the telephone directory, changes in the format introduced by the Department of Posts and Telegraphs necessitated complete resetting. The cost of the original setting was £2,358 and it was estimated that this amount would be recovered over a period of five years by savings in the cost of printing and paper resulting from the altered format. I have asked whether any assessment has been made of the savings realised on issues of the directory for the period up to and including the 1956 issue.

A reserve stock of paper purchased in 1952 for approximately £8,000, for which no other immediate demand was foreseen and which was subject to deterioration, was used in the production of the 1954 issue of the directory. The use of this stock necessitated certain additional expenditure which appeared to be justified in the circumstances.

Subhead E.—Paper

29. The charge to this subhead includes £670 expended on the purchase of certain kinds of paper. As it appeared that having regard to average annual consumption adequate stocks were available, I inquired as to the necessity for the purchase.

VOTE 27.—AGRICULTURE

Subhead E.1.—Seed Testing and Propagation

30. Property at Backweston, Co. Dublin, containing 283 acres, was purchased in May 1955 for the purpose of establishing a seed production and propagation farm to be operated by the Department. Outlay of a capital nature in connexion with the establishment of the farm, including the cost of erection and equipment of laboratories, glasshouses and plant for the drying, processing and storage of seed, is met from the National Development Fund and the expenses incurred in running the farm are charged to this subhead. Capital expenditure in 1955-56 amounting to £29,556 (see page 77) included £24,417 for the property and £5,139 for implements, tools, etc. Expenditure on labour, seeds, etc., was £7,657. Receipts from grazing lettings and sales of produce totalling £2,761 are credited to subhead R, —Appropriations in Aid,

Lucan

*Subhead E.6.—Peatland Experimental Station, Glenamoy,
Co. Mayo*

31. Reference is made in paragraph 80 to the winding up of Min Fhéir, Teoranta, and to the undertaking by the Departments of Agriculture and Lands of the development of approximately 2,400 acres of bog-land in the Bangor Erris area which had been acquired by the company. A sum of £25,000 was provided by supplementary estimate for expenses in connexion with an experimental station established at Glenamoy for the development of some 900 acres of the bog-land taken over by the Department of Agriculture. The charge to this subhead comprises £12,813 for equipment, including £12,579 for that purchased from Min Fhéir, Teoranta, at an agreed valuation, £3,487 for labour and £722 for general maintenance.

It was decided that the cost, estimated at £45,000, of providing and furnishing the station buildings should be borne on the National Development Fund and, as will be seen from the statement appended to the account, the expenditure to 31 March 1956 amounted to £1,144.

Subhead M.1.—Miscellaneous Work

32. The sanction of the Department of Finance was obtained for expenditure of £2,000 in connexion with the participation by the Department in a trade exhibition in England in September-October 1955. As the amount expended was approximately £3,000 I have asked that covering sanction be sought for the excess.

*Subhead M.4.—Loans for the Purchase of Cattle and Sheep,
Agricultural Implements, Milking Machines, Fertilisers, Ground
Limestone, Fodder and Fuel, and Advances to the Co-operative
Fruit Growers' Society, Limited, Dungarvan*

33. Reference was made in paragraph 31 of the previous report to the arrangement whereby the Department of Agriculture undertook to pay, in certain circumstances, instalments of principal and/or interest due to the Agricultural Credit Corporation, Limited, by the Co-operative Fruit Growers' Society, Limited, Dungarvan, on foot of advances totalling £115,000 made to the Society by the Corporation.

Interest amounting to £5,173 fell due for payment in the year under review and payment was made to the Corporation from this subhead in accordance with the undertaking as the Society was unable to meet the charge owing to its financial position.

The Society was also unable to meet instalments of principal, amounting to £3,847, which fell due in the year and the liability

was met from this subhead. This amount, together with £4,937 paid from the vote for the previous year, is repayable by the Society after 1 May 1957. An agreement between the Department and the Society covering the terms of repayment has not yet been concluded.

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

34. The expenditure is made up as follows :—

	£
Grants for the construction and improvement of farm buildings, etc.	675,379
Water supplies scheme	98,400
Administrative expenses	59,777
	<hr/>
	£833,556

The scope of the several schemes and the conditions attaching to the payment of the grants are set out in the reports for the year 1953-54 and previous years.

Subhead M.9.—Land Project

35. The expenditure on this service is as follows :—

	£
Salaries, wages and allowances	195,624
Direct labour	108,759
Travelling and subsistence	85,251
Purchase of machinery, implements, etc.	12,604
Lime and fertilisers	217,503
Grants to farmers	1,226,228
Materials for drains, fencing, etc.	25,578
Payments to contractors	796,340
Advertising and publicity	2,972
District offices and stores—rents, etc.	8,835
Payments to Office of Public Works	16,090
Miscellaneous expenses	1,513
	<hr/>
	£2,697,297

36. Under section A of the Land Project an occupier of land who undertakes approved work himself is entitled, when the work has been completed to the satisfaction of the Department, to a grant amounting to two-thirds of the estimated cost subject to a maximum of £30 per statute acre. Grants to farmers under this section of the Project amounted to £1,226,228 in the year 1955-56 as compared with £861,897 in the previous year.

37. Under section B of the Project the Department carries out the work on the occupier's agreeing to pay two-fifths of the estimated cost plus the cost of lime and fertilisers required, subject to a maximum of £12 per acre. It was decided that from May 1953 work under this section would not be undertaken where the estimated cost to public funds exceeded £30 per acre, or £35 per acre where the application was made prior to May 1953. The conditions were further amended to provide that, from February 1955, work estimated to involve higher expenditure might be undertaken if the agricultural potential of the land warranted it and provided the occupier agreed to contribute 50 per cent. of the excess. Work under this section of the Project is, except in certain areas in Galway, Mayo and Donegal, entrusted by the Department to contractors. Payments to contractors in the year 1955-56 were £796,340 as against £812,925 in the previous year.

38. Prior to February 1955 the Department undertook to carry out work under section B of the Project on a holding of 124 acres at an estimated cost of £5,808, approximately £47 per acre, towards which the occupier agreed to contribute at the rate of £12 per acre. During the progress of the work, which was being carried out for the Department by a contractor, it was found that additional works estimated to cost £1,580 were necessary and these were completed by the contractor under a supplementary contract. I have inquired whether the need for the additional works could not have been foreseen when the original estimate was being prepared.

39. It was noted also that reclamation works estimated to cost £3,119 and £1,176 were undertaken by the Department in February 1953 on two holdings of 94 acres and 19 acres, respectively. The works were carried out by the Department itself, and it appeared from further estimates which were prepared after they had been in operation for some 18 months that their ultimate cost would amount to approximately £23,000 and £5,000, respectively. I have inquired regarding the expenditure actually incurred on these holdings and the reasons for the wide variations between the original and later estimates.

Subhead M.13.—Bovine Tuberculosis Eradication Scheme

40. The Bovine Tuberculosis Eradication Scheme, introduced in 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, continued in operation during the year under review. In addition to the facilities mentioned in paragraph 36 of the previous report, herd-owners throughout the country are entitled to grants at

double the normal rates payable under the farm buildings scheme (subhead M. 8) for the erection or improvement of cow-byres.

41. An agreement concluded on 31 March 1955 between the governments of Ireland and the United States of America provided for the use of funds standing to the credit of the American Grant Counterpart Special Account to meet expenditure up to a limit of £700,000, incurred after the date of the agreement, on intensive measures adopted for the eradication of the disease in County Clare and general measures taken in areas other than the three selected areas. The expenditure charged to this sub-head includes £72,952 for compensation to herd-owners in County Clare for 2,126 cattle which failed to pass the tuberculin test and were disposed of for slaughter, £106,715 for fees to private veterinary surgeons who carried out the tuberculin tests, £18,177 for supplementary cow-byre grants to herd-owners in County Clare and £11,969 for miscellaneous expenses. The amount recoverable from the American Grant Counterpart Special Account under the agreement was £144,770, of which £139,200 was received in the year under review and credited to appropriations in aid. Receipts totalling £55,681 in the year from the sale for slaughter of cattle from County Clare were also credited to appropriations in aid.

42. The intensive measures carried out in County Sligo and the Bansha area continued to be financed by issues from the National Development Fund. Expenditure in these areas was £92,978 and comprised £51,340 for compensation to herd-owners for 1,459 cattle disposed of for slaughter, £14,905 for fees to private veterinary surgeons, £13,333 for supplementary cow-byre grants and £13,400 for miscellaneous expenses. Receipts from the disposal of cattle for slaughter totalled £43,675, the net expenditure defrayed from moneys provided from the National Development Fund being £49,303. Supplementary cow-byre grants to herd-owners in areas other than the three selected areas were also made from moneys provided from the National Development Fund, the amount expended in the year under review from a separate allocation for this purpose being £9,241 (see page 77).

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

43. 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 of issue are set out in paragraph 40 of the report for the

year 1954-55. The total amount of loans advanced to 31 March 1956, including £111,750 in the year of account, was £402,950. Repayments amounted to £15,906 of which £12,226 was attributed to interest and £3,680 to principal. The repayments were credited to subhead R.—Appropriations in Aid, £468 in the year 1954-55 and £15,438 in the year under review.

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

44. Reference was made in paragraph 41 of the previous report to the arrangement by which, following a reduction of the retail price of butter from 4s. 2d. to 3s. 9d. per lb. from 23 August 1954, allowances at the rate of 46s. 8d. per cwt. were payable to creameries on sales from that date. The charge to the subhead includes £1,832,945 in respect of these allowances. Production allowances at the rate of 3s. per cwt. paid to creameries in respect of increased profit margins allowed to wholesalers and retailers, to which reference was made in paragraph 44 of the report for the year 1954-55, amounted to £113,862. The remainder of the charge comprises £96,478 paid to creameries in connexion with the Department's scheme for the cold storage of butter and £155,486 paid to the Butter Marketing Committee.

45. The deficit on the Committee's trading account for the year ended 31 March 1955, amounting to £215,486, is attributed to expenditure on the cold storage of butter for winter consumption and to a loss of £70,632 incurred on the export of surplus creamery butter during the year. Payments amounting to £130,000 on account of the deficit were made to the Committee in the year ended 31 March 1955 and the balance of £85,486 together with a payment of £70,000 to meet an anticipated deficit in the trading account for 1955-56 make up the sum of £155,486 mentioned in the previous paragraph.

Subhead R.—Appropriations in Aid

46. Reference was made in previous reports to the arrangement whereby Comhlucht Siúicre Éireann, Teoranta, undertook the importation and distribution of superphosphate and to repayable advances of £922,717 made to the company 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 1956, including £14,135 received in the year under review, was £451,135, leaving a balance of £471,582 outstanding at that date.

Dairy Produce (Price Stabilisation) Fund

47. The income of the Fund, £16,447, consisted of levies on home sales of creamery butter. Sums amounting to £7,966 were

paid to the Butter Marketing Committee in respect of administrative expenses. The balance in the Fund at 31 March 1956 was £32,487, as compared with £24,030 at 31 March 1955.

VOTE 28.—FISHERIES

Subhead F.5.—Compensation, etc.

48. Compensation amounting to £11,350 was paid under section 35 of the Fisheries Act, 1939, which provides for the restriction of the use of nets in fresh water and for payment of compensation to the owners. Interest paid under sections 3 and 4 of the Fresh Water Fisheries (Prohibition of Netting) Act, 1951, on compensation awarded amounted to £115.

49. Sections 2 and 4 of the Act of 1951 authorise the Minister for Agriculture, with the consent of the Minister for Finance, to make *ex-gratia* grants in certain circumstances to persons not entitled to compensation under the Act of 1939, the aggregate of such grants not to exceed £60,000. Including payments in the year amounting to £1,216 the total of the grants paid under the authority of these sections to 31 March 1956 was £32,602.

Subhead H.—Appropriations in Aid

50. The Sea Fisheries Association was dissolved on 24 April 1952 under the Sea Fisheries Act, 1952, section 27 of which provided for the transfer of the liabilities of the Association at the date of dissolution to An Bord Iascaigh Mhara.

The advances for boats and gear made to the Association to 24 April 1952 totalled £408,500 and the half-yearly instalments of annuities set up to repay these advances amounted to £306,917 at 31 March 1956. Sums transferred to the Department in payment of the instalments amounted to £214,172, including £4,500 credited to this subhead. The repayments were, therefore, in arrear on 31 March 1956 to the extent of £92,745 as compared with £72,206 on 31 March 1955.

VOTE 38.—LOCAL GOVERNMENT

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

51. Contributions towards loan charges under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952 amounted to £1,244,780. Non-statutory contributions in recoupment of additional charges arising from increases in the rates of interest on certain loans advanced from the Local Loans Fund for subsidy housing schemes amounted to £209,883.

Subhead I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950, 1952 and 1954

52. Section 16 of the Housing (Amendment) Act, 1948, 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. It also provides that a grant shall not be paid under that section and under section 5 of the Housing (Financial and Miscellaneous Provisions) Act, 1932, in respect of a house. I observed that a grant of £45 paid in 1949 under section 5 of the Act of 1932 was refunded in 1955 and a grant of £275 was subsequently made in respect of the same house. In reply to my inquiry I was informed that it was considered that the refunding of the grant of £45 had removed the barrier to a grant under the 1948 Act. I have asked for the opinion of the Department's legal adviser regarding the propriety of the grant of £275.

Subhead I.4.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950

53. Provision is made under this subhead for grants under section 27 of the Housing (Amendment) Act, 1948, to housing authorities providing houses reserved for occupation by persons of a particular class. As stated in a note to the subhead, the provision was not required as it was found possible by the principal housing authority concerned to accommodate the applicants for tenancies of reserved houses, newly-married couples, in other dwellings.

£25,250 was paid to the same housing authority from the vote for the year 1954–55 (subhead I.5.) in respect of houses to be reserved for newly-married couples. Of this sum, £13,250 was for houses which were not required for that purpose as alternative accommodation became available and I am informed that steps are being taken to recover this amount.

Subhead L.—Grants to Local Authorities for the Provision of Sanitary Services Works

54. Grants to local authorities towards the cost of sanitary services works were provided in the vote for Employment and Emergency Schemes up to 31 March 1951, after which date provision equivalent to the amount of unissued balances of allocated grants was made in the vote for Local Government.

Department of Finance sanction was obtained in 1949 for the payment to a local authority of a grant of £25,036 being 40 per cent. of the cost, estimated at £62,590, of a sewerage scheme, subject to the condition that if the cost of the work proved less than estimated the grant would be correspondingly reduced. The total cost of the scheme was £60,500 and a grant of £24,200 was accordingly issued, £23,500 being paid in prior years and £700 in the year under review. Contributions amounting to £6,000 had been received by the local authority from parties benefiting by the scheme. As it appeared from the Department of Finance sanction that the State contribution should have been related to the net cost of the work, I have asked that covering sanction be obtained for payment of grants in excess of 40 per cent. of £54,500.

Motor Tax Account

55. A test examination of the Motor Tax Account was carried out 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 five cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicle, etc., duties in 1955-56 amounted to £5,099,361 compared with £4,788,396 in the previous year. They include fines amounting to £34,478 collected by the Department of Justice, £5,881 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £65,790 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 into the Exchequer appears on pages 6 and 7 of the Finance Accounts, 1955-56.

VOTE 40.—PRIMARY EDUCATION

Subhead A.1.—Training Colleges

56. Provision is made under this subhead for the payment of grants, under a scheme approved by the Minister for Finance, to training colleges in respect of students maintained therein. In the case of one college it was noted that an increased grant was paid with effect from 1 February 1955 although the date from which the increase was sanctioned was 1 April 1955. It also appeared that no adjustment of grants had been made, as provided in the scheme, in respect of absences of students. I have communicated with the Accounting Officer on the matter.

Subhead A.3.—Preparatory Colleges, etc.

57. Accounts have been furnished to me showing, for the school year 1955–56, the expenditure on and the revenue from 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.

58. The average cost per student for maintenance and tuition for the year has been assessed at £143. The average fee paid by the students was £24.

VOTE 41.—SECONDARY EDUCATION

Subhead E.—Grant towards Publication of Irish Text Books

59. The scheme for the publication by independent publishers of secondary school text books required by schools conducting courses through the medium of Irish, which commenced in the year 1954–55 and to which reference was made in paragraph 58 of the previous report, was continued during the year under review. Repayable grants amounting to £2,088 in respect of additional books are included in the charge to this subhead, the total amount of grants paid to 31 March 1956 in respect of ten approved text books being £5,326. Repayments amounted to £1,588, including £445 credited to appropriations in aid in this account.

VOTE 43.—SCIENCE AND ART

Subhead B. 1.—Publications in Irish

60. In paragraph 47 of the report on the accounts for the year 1951–52, reference was made to the non-publication of a number of works in Irish for which fees had been paid to authors and translators, and to the disposal of stocks of books which remained unsold. As noted in this account, it was decided to defer indefinitely the publication of 35 manuscripts for which fees amounting to £3,067 were paid in the year 1931 and subsequent years. In regard to unsold books, the Accounting Officer indicated in 1953 that a considerable reduction in numbers had been effected over the years. It was noted, however, that additional stocks of books for which there was little or no demand had since accumulated and I have inquired as to the present position regarding their disposal.

VOTE 48.—FORESTRY

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

61. Following the winding up of Min Fhéir, Teoranta, approximately 1,500 acres of bog-land in the Bangor Erris area which had been acquired by the company were taken over by the Department of Lands in September 1955. Experimental work is being carried out to test the possibility of utilising the land for afforestation purposes, and approximately 200 acres were prepared and planted during the year under review (see also paragraphs 31 and 80).

Subhead H.—Appropriations in Aid.

62. In the course of examination of the records at one of the principal sawmills it was noted that local sales of timber, which are usually for cash, were in some cases made on a credit basis. It was not possible to check these sales owing to the inadequacy of the local records. As the amounts involved were appreciable, I have inquired as to the authority for granting credit and the method of accounting for sales.

Plant and Machinery

63. Machinery purchased in 1951 for a new sawmill was not installed until 1954 when the premises were completed. It was then discovered that certain parts of an electric motor-starter were missing and it was replaced by a complete new unit at an additional cost of £60. I am in communication with the Accounting Officer on the matter.

64. It was also noted that three of the eleven woodworking machines installed at this sawmill had not been put into service. The cost of these three machines was approximately £900. I have inquired as to the circumstances in which they were purchased and whether they are adequately safeguarded against deterioration.

VOTE 49.—GAELTACHT SERVICES

Stores

65. I have asked for information regarding certain discrepancies disclosed on a stocktaking as at 31 March 1956 of yarn and knitwear at the Dublin depot and the system of store control in operation.

66. I have also asked to be furnished with the results of the stocktaking as at 31 March 1956 of raw materials and finished goods located at various centres.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

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

	£
Flour	6,874,094
Wheaten meal	110,607
	<hr/>
	£6,984,701
	<hr/>

68. The payments in respect of flour subsidy were made to Grain Importers (Éire), Limited, as follows :—

	£
Deficits on millers' accounts	6,786,923
Provisional adjustment of subsidy for the 34 weeks ended 25 April 1953	75,000
Rebates in respect of the flour content of confectionery and biscuits exported	12,102
Balance of remuneration of importer-distributors for the 15 months ended 31 March 1951	69
	<hr/>
	£6,874,094
	<hr/>

69. Payments are made by Grain Importers (Éire), Limited, to the millers to ensure to the industry as a whole remuneration equivalent to 4s. 6d. per sack of flour produced after charging all admissible expenses. The sum of £6,786,923, which is subject to adjustment following examination by the Department of the millers' accounts, represents the difference between the average cost of production of flour, together with the permitted profit of 4s. 6d. per sack, and the controlled selling price in force during the year ended 25 February 1956.

Prior to 25 April 1953, subsidy was calculated by reference to a percentage of an agreed figure representing capital employed in the milling industry together with the cost of any capital provided in excess of the agreed figure. Including £75,000 in the year under review, £745,000 has been paid in respect of provisional adjustment of subsidy for the period 1 September 1950 to 25 April 1953.

70. Following an announcement by the Minister for Finance in his Budget speech in May 1955 of the Government's decision to withdraw subsidy on flour used in the manufacture of confectionery and biscuits, the Minister for Industry and Commerce indicated in Dáil Éireann that exporters of these commodities would receive a rebate in respect of the flour content of such exports. The rebate granted represents the difference between the price paid for unsubsidised flour and the price at which comparable flour was available to manufacturers in England. The payments made to Grain Importers (Éire), Limited, include £12,102 in recoupment of rebates allowed to exporters.

71. Reference was made in paragraph 60 of the report for 1952-53 and in paragraph 67 of the report for 1953-54 to advances of £13,500 and £6,000, respectively, made in respect of the remuneration of importer-distributors for the 15 months to 31 March 1951. The total remuneration payable for this period was agreed at £19,569 and the sum of £69 represents the final payment under this head.

72. The subsidy on wheaten meal was paid to millers at varying rates representing the difference between the average cost of production together with a profit of 2s. 6d. per sack and the controlled selling price. The sum of £110,607 charged to this subhead comprises £21,988, being final payments of subsidy made to millers for the cereal year 1953-54, and provisional payments of £55,098 and £33,521 for the cereal years 1954-55 and 1955-56, respectively.

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 1955, which amounted to £502,918. The total amount paid to the company up to 31 March 1956 was £10,546,373.

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 1947-48 to 1953-54, inclusive, a sum not exceeding £85,000 for prospecting and for the purchase of land and mineral rights. Reference was made

in paragraph 74 of the report for the year 1954-55 to the payment in that year of a sum of £88,700 although the statutory provision for such payments had been exhausted, and to the Minister's statement in October 1953 that he would ask An Dáil to vote sufficient funds to complete the scheme without specific legislative authority other than that contained in the Appropriation Act. A further provision of £40,000 was included in the estimate for the year under review and £35,580 was issued to Mianraí, Teoranta, out of that provision.

Operations of Bord na Móna

Subheads M.1. and M.2.

75. The issues from the grants-in-aid during the year comprised £10,000 for experiment and research (subhead M.1) and £11,400 for grants for housing (subhead M.2.).

76. 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 1956 to £219,800.

77. 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 per house is £570 and the total amount of such grants is limited to £420,000. The issues to 31 March 1956 amounted to £326,040.

78. Included in the exchequer extra receipts is a sum of £153,681 received from Bord na Móna in discharge of the outstanding liability in respect of advances made to the Turf Development Board, Limited, from voted moneys in the period from 1936-37 to 1945-46, inclusive, for the development of certain bogs.

79. As indicated in previous reports the local schemes for the production of machine-won turf, which were taken over from county councils in January 1948, were discontinued and the equipment and stores disposed of. A sum of £3,394, being the unexpended balance of grants on the winding-up of these schemes, was received from Bord na Móna and is included in the exchequer extra receipts.

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

80. In previous reports reference was made 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 the aggregate amount of grants to be made to the company for capital purposes in connexion 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. Including £4,300 issued in the year under review, the grants made to the company for capital purposes totalled £29,050 at 31 March 1956. It was decided in June 1955 that the company should be wound up and that the development of the bog-land referred to, comprising approximately 2,400 acres, should be undertaken by the Departments of Agriculture and Lands (*see* paragraphs 31 and 61).

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.1.—Córas Iompair Éireann

81. 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 1955 to meet payments of interest on transport stock. This is in accordance with section 30 (7) of the Transport Act, 1950, which prescribes that any such advance out of the Central Fund which has not been repaid by the Board within twelve months from the date of the advance, shall be repaid out of moneys provided by the Oireachtas.

Subhead A.2.—Great Northern Railway Board

82. 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. Section 33 authorises him to make payments to the Board to meet any capital expenses to be provided by him under the agreement. The certified accounts of the Great Northern Railway Board for the accounting periods ended 30 September 1954 and 30 September 1955 show the total liability of the Minister for Industry and Commerce in respect of the losses and the capital expenses of the Board for these periods to be £917,250, comprising £559,550 for losses and

£357,700 for capital expenses. Advances made to the Board out of voted moneys in 1953-54 and 1954-55 on foot of this liability amounted to £530,627.

83. The charge to this subhead comprises payments as follows :—

	£	£
<i>Year ended 30 September 1955</i>		
(a) Unrecouped losses	277,854	
(b) Unrecouped capital expenses	108,769	
		386,623
<i>Year ended 30 September 1956</i>		
(a) Advances towards losses	419,790	
(b) Advances towards capital expenses	88,000	
		507,790
Cost of caretaking, etc., of Greenore Hotel		1,985
		£896,398

84. Pursuant to sections 30 and 33 of the Great Northern Railway Act, 1953, £36,327 was received from the Board being interest on payments made for the accounting periods ended 30 September 1954 and 30 September 1955. It has been brought to account as an appropriation in aid.

Extra Receipts payable to Exchequer

85. Reference was made in paragraph 81 of the report for the year 1953-54 to the agreement reached between the Minister for Industry and Commerce and the Minister of Commerce, Northern Ireland, relating to the apportionment of the operating losses of the Great Northern Railway Company (Ireland) for the period 1 January 1951 to 31 August 1953. Advances amounting to £723,337 were made out of voted moneys in the years 1951-52, 1952-53 and 1953-54 to meet the liability of the Minister for Industry and Commerce. A final analysis of the company's financial operations for the period referred to disclosed that this administration had made payments of £214,734 in excess of its liability. This sum was refunded by the Great Northern Railway Board and is included in the exchequer extra receipts.

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*

86. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin and Shannon Airports amounted to £43,424 and £65,118, respectively. The total expenditure to 31 March 1956, excluding the cost of acquisition of land, amounted to £1,339,102 for Dublin Airport and £2,063,758 for Shannon Airport.

Operation of Dublin and Shannon 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 expenses and receipts under their main heads are as follows (the figures for the previous year being shown in brackets) :—

Dublin Airport

	£	£	£	£
<i>Expenses :</i>				
Air navigation services	76,897	(78,625)		
Airport management	138,427	(135,245)		
Interest and depreciation charges	142,435	(137,588)		
Total	357,759	(351,458)		
<i>Receipts :</i>				
Landing fees	82,569	(75,246)		
Profit on catering	10,264	(7,890)		
Rents and other receipts....	56,865	(54,146)		
Total	149,698	(137,282)		
Deficiency of revenue			208,061	(214,176)

Shannon Airport

<i>Expenses :</i>	£	£	£	£
Air navigation services	240,105	(220,294)		
Airport management	229,616	(203,843)		
Interest and depreciation charges	246,610	(238,700)		
Total	716,331	(662,837)		
<i>Receipts :</i>				
Landing fees	270,512	(205,675)		
Receipts from catering, etc.	86,032	(57,373)		
Receipts from air traffic communications	58,230	(57,251)		
Rents and other receipts....	62,081	(53,526)		
Total	476,855	(373,825)		
Deficiency of revenue			239,476	(289,012)
Total deficiency			£447,537	(503,188)

VOTE 54.—POSTS AND TELEGRAPHS

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

88. The losses borne on the vote for the year ended 31 March 1956 amounted to £3,921. A classified schedule of these losses is set out at page 171. At page 173 particulars are given of 20 cases in which cash shortages or misappropriations amounting to £1,088 were discovered ; the sums in question were made good and no charge to public funds was necessary.

Stores

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

In addition to the engineering stores shown in Appendix No. II as valued at £1,976,475 on 31 March 1956, engineering stores to the value of £10,060 were held on behalf of other government departments. Stores other than engineering stores were valued at £668,463 including £188,850 in respect of stores held for other government departments.

Including works in progress on 31 March 1956 the expenditure on manufacturing jobs in the factory during the year amounted to £39,060, expenditure on repair work (other than repairs to mechanical transport) to £49,117 and expenditure on mechanical transport repairs to £9,926.

90. As stated in a note to the account a quantity of used copper wire valued at £1,400 was stolen from a temporary store. A sum of £312 was received as a result of legal proceedings from a dealer alleged to have purchased some of the missing wire, and a quantity valued at £86 was recovered by the Gardaí. The wire had been salvaged from overhead routes which were replaced by underground cables. The normal procedure is to dispatch such materials to the Controller of Stores, but this procedure was not followed as it was anticipated that the wire would be used on another job. In the circumstances I have inquired as to the arrangements made to safeguard stores against loss between point of recovery and delivery to the Stores Branch or to another job.

Revenue

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

The net yield of revenue for the years 1954-55 and 1955-56 is shown in the following statement:—

	1954-55	1955-56
	£	£
Postal Service	3,637,238	3,779,791
Telegraph Service	295,413	384,300
Telephone Service	2,728,012	2,924,910
	<hr/>	<hr/>
Total	£6,660,663	£7,089,001
	<hr/>	<hr/>

£6,891,000 was paid into the Exchequer during the year, leaving a balance of £639,337 at 31 March 1956 as compared with a balance of £441,336 at the end of the previous financial year.

Sums due for telephone services amounting to £1,744 were written off during the year as irrecoverable.

Post Office Savings Bank Accounts

92. The accounts of the Post Office Savings Bank for the year ended 31 December 1955 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £82,176,317 (including £10,991,178 in respect of the liability to Trustee Savings Banks) on 31 December 1955 as compared with £76,967,779 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 £2,919,812. Of this sum £1,991,166 was paid and credited to depositors in respect of interest, management expenses amounted to £182,120 and £746,526 was set aside towards provision against depreciation in the value of securities.

VOTE 55.—WIRELESS BROADCASTING

Stores

93. A departmental check of stocks of music revealed that certain pieces which had been paid for in previous years were not included in the contents of the library used by the light orchestra. In reply to my inquiries I was informed that on investigation it was found that pieces for which £242 had been paid were unaccounted for, the loss being attributed to payment of irregular claims to a music arranger. I understand that these claims were for arrangements that had not been completed, or for work not delivered. I have also been informed that the procedure for checking claims for services of this kind has been reviewed and that it is now considered adequate.

VOTE 56.—DEFENCE

Subhead K.—Provisions and Allowances in lieu

94. 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		1955-56			1954-55		
Cost of production	....	3.5	pence	per lb.	3.5	pence	per lb.
Cost delivered Dublin	....	3.8	„	„ „	3.8	„	„ „
MEAT							
Dublin	....	28.6	„	„ „	27.1	„	„ „
Curragh	....	30.8	„	„ „	28.8	„	„ „

The average price of cattle purchased for the Dublin and Curragh areas was £78 13s. 0d. and £74 19s. 8d., per head, respectively, as compared with £73 4s. 1d. and £72 7s. 4d. in the previous year, while the average production of beef per head was 710 lbs. and 671 lbs., respectively, as compared with 688 lbs. and 672 lbs.

Subhead O.—General Stores

95. A contract placed for the supply of three Mk. 55 Vampire Trainer aircraft, equipment and manuals, at a cost of £146,828 provided for an advance payment of 25 per cent., for delivery of the aircraft within six months from the date the advance was made, and for payment of the balance on acceptance of the aircraft. The advance payment, £36,707, was made in January 1956 and is included in the charge to this subhead. Delivery of

the aircraft was taken in July 1956 and the balance of the expenditure relating to the transaction has been charged to the vote for 1956-57.

Subhead S.—Barrack Maintenance and New Works

96. Reference was made in paragraph 97 of the report on the accounts for 1953-54 to a scheme for the erection of 88 houses for married soldiers on a site owned by the Department adjacent to a military barracks in Dublin. The erection of the houses, which was carried out by direct labour under the supervision of the Corps of Engineers, was completed in the year under review. Each dwelling has a floor area of 800 square feet, and the cost, exclusive of the cost of supervision and overheads, amounted to £131,119, viz.—

		£
Materials	....	66,617
Labour	....	64,502
		<hr/>
		£131,119
		<hr/>

Linoleum and curtains were provided for the houses at a cost of £3,113, making the total expenditure on the scheme £134,232.

Statement of Losses

97. 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"	360
Deficiencies of stores and other losses not affecting the 1955-56 vote	6,435

The corresponding figures for losses in the previous year were £79 and £9,367.

The deficiency of £2,816 noted at item 5 of the Statement of Losses includes £1,579, representing the assessed value of clothing and equipment unrecovered from members of An Fórsa Cosanta Aitiúil who became non-effective in the years 1953 and 1954 or were discharged in the years 1954 and 1955.

VOTE 61.—SOCIAL INSURANCE

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

98. Payments from the vote to the Social Insurance Fund under this subhead in the year under review amounted to £2,454,000. As indicated in paragraph 106 of the previous report

payments under section 39 (9) of the Social Welfare Act, 1952, are subject to adjustment when audited accounts of the Fund are available. Accounts of the Fund, which was established on 5 January 1953, have not yet been submitted for audit.

Subhead B.—Investment Return

99. Reference was made in previous reports to the investment of moneys standing to the credit of the Social Insurance Fund in the construction and equipment, under the provisions of section 21 of the Social Welfare Act, 1950, as amended by section 68 (5) (e) of the Social Welfare Act, 1952, of the premises known as Áras Mhic Dhiarmada.

Agreement has not yet been reached regarding the rent payable by Córas Iompair Éireann for the portion of the premises occupied by the company. Meanwhile, a rent of £15,000 per annum has been adopted for the purpose of computing the amount of investment return payable to the Fund. This was assessed at £29,000 and was related to a total expenditure from the Fund to 31 March 1956 of £1,294,251.

VOTE 66.—TOURISM

Grant for the Encouragement and Development of Tourist Traffic

100. A footnote to the estimate indicated that, dependent on the enactment of the Tourist Traffic Bill, 1954, and the date on which the Act came into operation, issues out of the grant would be made to the bodies established under the Tourist Traffic Act, 1952, or to the Board named in the amending legislation. The Tourist Traffic Act, 1955, which came into operation on 1 July 1955, provided that An Bord Fáilte should be renamed Bord Fáilte Éireann and that Fógra Fáilte should be dissolved and its functions and property transferred to Bord Fáilte Éireann. Issues from the grant in the year under review comprised £30,000 paid to Fógra Fáilte, £40,000 to An Bord Fáilte and £330,000 to Bord Fáilte Éireann.

VOTE 69.—NATIONAL DEVELOPMENT FUND

101. Pursuant to section 3 of the National Development Fund Act, 1954, a sum of £3,000,000 provided in this vote was paid into the Fund established by section 2 of the Act. Including £8,000,000 paid in previous years, the total payments into the

Fund to 31 March 1956 amounted to £11,000,000. Issues in the year under review totalled £1,175,600, viz. :—

	Vote	£
9. Public Works and Buildings	23,800
10. Employment and Emergency Schemes		350,000
27. Agriculture	117,570
28. Fisheries	29,834
38. Local Government	552,246
50. Industry and Commerce	55,150
51. Transport and Marine Services	47,000
		<hr/>
		£1,175,600

Including £2,984,352 issued in previous years, the total issues to 31 March 1956 amounted to £4,159,952, leaving a balance in the Fund at that date of £6,840,048.

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-Reachtaire Cuntas agus Ciste
(Comptroller and Auditor General).

31 January 1957.

PUBLIC SERVICES

XXXV

APPROPRIATION ACCOUNTS, 1955-56

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
								Surplus	Deficit	More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1	PRESIDENT'S ESTABLISHMENT ...	7,750	—	7,750	7,666 0 7	—	7,666 0 7	83 19 5	—	—	—	83 19 5	—	—	1
2	HOUSES OF THE OIREACHTAS ...	225,490	—	225,490	221,402 14 6	—	221,402 14 6	4,087 5 6	—	—	—	4,087 5 6	—	460 18 2	2
3	DEPARTMENT OF THE TAOISEACH ...	27,450	—	27,450	27,427 2 11	—	27,427 2 11	22 17 1	—	—	—	22 17 1	—	2 11 6	3
4	CENTRAL STATISTICS OFFICE ...	128,360	200	128,160	112,543 5 0	646 17 0	111,896 8 0	15,816 15 0	—	446 17 0	—	16,263 12 0	—	517 3 11	4
5	COMPTROLLER AND AUDITOR GENERAL ...	40,220	6,300	33,920	35,694 19 7	6,476 0 0	29,218 19 7	4,525 0 5	—	176 0 0	—	4,701 0 5	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	163,740	1,400	162,340	152,907 10 7	1,250 0 0	151,657 10 7	10,832 9 5	—	—	150 0 0	10,682 9 5	—	4 5 0	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	1,914,160	79,000	1,835,160	1,855,120 13 6	80,827 1 7	1,774,293 11 11	59,039 6 6	—	1,827 1 7	—	60,866 8 1	—	208 18 0	7
8	OFFICE OF PUBLIC WORKS ...	474,100	88,900	385,200	430,223 14 7	111,801 5 0	318,422 9 7	43,876 5 5	—	22,901 5 0	—	66,777 10 5	—	1 1 3	8
9	PUBLIC WORKS AND BUILDINGS ...	4,049,417	156,007	3,893,410	3,538,987 18 8	208,660 3 1	3,330,327 15 7	510,429 1 4	—	52,653 3 1	—	563,082 4 5	—	5,620 6 0	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	722,800	25,500	697,300	711,147 0 11	38,310 19 1	672,836 1 10	11,652 19 1	—	12,810 19 1	—	24,463 18 2	—	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	43,250	—	43,250	43,233 16 7	—	43,233 16 7	16 3 5	—	—	—	16 3 5	—	—	11
12	STATE LABORATORY ...	24,890	—	24,890	22,120 0 2	—	22,120 0 2	2,769 19 10	—	—	—	2,769 19 10	1,235	1,562 1 7	12
13	CIVIL SERVICE COMMISSION ...	53,390	16,500	36,890	49,903 4 1	16,414 16 3	33,488 7 10	3,486 15 11	—	—	85 3 9	3,401 12 2	—	—	13
14	AN CHOMHAIRLE EALAÍON ...	20,000	—	20,000	18,889 0 0	—	18,889 0 0	1,111 0 0	—	—	—	1,111 0 0	—	—	14
15	COMMISSIONS AND SPECIAL INQUIRIES ...	12,500	—	12,500	7,580 5 0	—	7,580 5 0	4,919 15 0	—	—	—	4,919 15 0	—	21 16 5	15
16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,034,630	116,300	918,330	983,725 13 2	113,620 19 10	870,104 13 4	50,904 6 10	—	—	2,679 0 2	48,225 6 8	8,240	9,490 11 7	16
17	RATES ON GOVERNMENT PROPERTY ...	338,290	9,290	329,000	330,467 18 7	10,926 5 10	319,541 12 9	7,822 1 5	—	1,636 5 10	—	9,458 7 3	—	—	17
18	SECRET SERVICE ...	7,500	—	7,500	6,217 6 0	—	6,217 6 0	1,282 14 0	—	—	—	1,282 14 0	—	—	18
19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	19,000	—	19,000	17,626 1 11	—	17,626 1 11	1,373 18 1	—	—	—	1,373 18 1	—	—	19
20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	4,750,989	—	4,750,989	4,666,418 12 11	—	4,666,418 12 11	84,570 7 1	—	—	—	84,570 7 1	—	—	20
21	LAW CHARGES ...	121,580	4,000	117,580	112,206 14 4	5,741 14 2	106,465 0 2	9,373 5 8	—	1,741 14 2	—	11,114 19 10	—	22 5 8	21
22	UNIVERSITIES AND COLLEGES ...	539,924	—	539,924	539,474 0 0	—	539,474 0 0	450 0 0	—	—	—	450 0 0	—	—	22
23	MISCELLANEOUS EXPENSES ...	26,670	—	26,670	23,435 17 5	—	23,435 17 5	3,234 2 7	—	—	—	3,234 2 7	—	—	23
24	STATIONERY OFFICE ...	578,805	114,305	464,500	514,155 7 7	120,098 3 5	394,057 4 2	64,649 12 5	—	5,793 3 5	—	70,442 15 10	—	131 3 4	24
25	VALUATION AND BOUNDARY SURVEY ...	76,210	7,960	68,250	73,817 1 4	8,123 18 7	65,693 2 9	2,392 18 8	—	163 18 7	—	2,556 17 3	—	—	25
26	ORDNANCE SURVEY ...	67,955	7,505	60,450	63,398 14 8	7,239 2 3	56,159 12 5	4,556 5 4	—	—	265 17 9	4,290 7 7	—	—	26
27	AGRICULTURE ...	8,690,152	1,249,622	7,440,530	8,657,838 5 9	1,245,197 6 11	7,412,640 18 10	32,313 14 3	—	—	4,424 13 1	27,889 1 2	42,350	86,390 7 2	27
28	FISHERIES ...	167,530	30,390	137,140	159,552 6 10	25,435 8 6	134,116 18 4	7,977 13 2	—	—	4,954 11 6	3,023 1 8	—	2,500 0 0	28
29	OFFICE OF THE MINISTER FOR JUSTICE ...	88,980	—	88,980	85,632 10 4	—	85,632 10 4	3,347 9 8	—	—	—	3,347 9 8	800	1,101 0 3	29
30	GARDA SÍOCHÁNA ...	4,622,090	102,170	4,519,920	4,416,392 13 10	102,306 0 4	4,314,086 13 6	205,697 6 2	—	136 0 4	—	205,833 6 6	3,400	4,184 8 9	30
31	PRISONS ...	216,750	31,010	185,740	202,742 13 10	25,771 5 10	176,971 8 0	14,007 6 2	—	—	5,238 14 2	8,768 12 0	—	—	31
32	DISTRICT COURT ...	83,540	—	83,540	79,617 17 9	—	79,617 17 9	3,922 2 3	—	—	—	3,922 2 3	21,000	19,309 2 8	32
33	CIRCUIT COURT ...	152,985	29,785	123,200	147,858 7 3	31,480 2 9	116,378 4 6	5,126 12 9	—	1,695 2 9	—	6,821 15 6	—	46 16 1	33
34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	95,470	910	94,560	93,631 14 8	1,262 6 3	92,369 8 5	1,838 5 4	—	352 6 3	—	2,190 11 7	2,500	3,686 19 0	34
35	LAND REGISTRY AND REGISTRY OF DEEDS ...	96,320	—	96,320	92,992 16 9	—	92,992 16 9	3,327 3 3	—	—	—	3,327 3 3	—	11 8 1	35
36	PUBLIC RECORD OFFICE ...	9,560	—	9,560	9,472 19 9	—	9,472 19 9	87 0 3	—	—	—	87 0 3	—	—	36
37	CHARITABLE DONATIONS AND BEQUESTS ...	5,198	38	5,160	5,139 6 7	37 2 6	5,102 4 1	58 13 5	—	—	17 6	57 15 11	5	2 7 2	37
38	LOCAL GOVERNMENT ...	4,750,565	52,395	4,698,170	4,578,807 10 1	58,146 9 5	4,520,661 0 8	171,757 9 11	—	5,751 9 5	—	177,508 19 4	—	231 10 0	38
39	OFFICE OF THE MINISTER FOR EDUCATION ...	348,172	82	348,090	338,532 2 3	104 17 8	338,427 4 7	9,639 17 9	—	22 17 8	—	9,662 15 5	—	28 14 4	39
40	PRIMARY EDUCATION ...	8,351,520	112,390	8,239,130	8,288,691 8 3	115,256 9 8	8,173,434 18 7	62,828 11 9	—	2,866 9 8	—	65,695 1 5	—	—	40
41	SECONDARY EDUCATION ...	1,797,065	48,375	1,748,690	1,792,749 1 3	52,358 3 3	1,740,390 18 0	4,315 18 9	—						

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March 1956, 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. 34 of 1955).

Expenditure compared with Grant	Less than Granted	More than Granted	Grant	Expenditure	Amount	Description
						A—Salaries, Wages and Allowances
			8,300	8,252	48	
						B—Travelling and Incidental Expenses
			200	212	12	
						C—Expenses of the President's Establishment
						D—Motor Cars—Replacement
						E—Total
			7,750	7,866	116	

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1955-56

Expenditure compared with Grant	Less than Granted	More than Granted	Grant	Expenditure	Amount	Description
						A—Salaries, Wages and Allowances
			143,88	143,88	0	
						B—Travelling and Incidental Expenses
			990	990	0	
			552,1	552,1	0	
						C—Expenses of the President's Establishment
						D—Motor Cars—Replacement
						E—Total
			592,9	592,9	0	

I have examined the above Account in accordance with the provisions of the Appropriation and Audit Departments Act, 1931. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LLAM O'CADAILA,
Comptroller and Auditor General.

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	6,300	6,288	12	—
B.—Travelling and Incidental Expenses	200	242	—	42
C.—Telegrams and Telephones ...	500	386	114	—
D.—Motor Cars — Replacement Grant	750	750	—	—
TOTAL ...£	7,750	7,666	126	42

Surplus to be surrendered ... £84

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure is variable and cannot be accurately estimated.

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	81,425	80,912	513	—
B.—Travelling Expenses of Teachtaí ...	42,500	42,814	—	314
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí	29,679	28,750	929	—
D.—Travelling Expenses of Seanadóirí ...	7,500	8,965	—	1,465
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ...	58,341	54,536	3,805	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ...	690	719	—	29
G.—Telegrams and Telephones	1,250	1,058	192	—
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid) ...	2,100	2,100	—	—
J.—Expenses of the Restaurant	2,000	1,549	451	—
TOTAL ...£	225,490	221,403	5,895	1,808

Surplus to be surrendered ... £4,087

Extra Receipts payable to Exchequer

Estimated

Realised

Refund of overpayments

... ..

£

—

£

461

A 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Excess largely caused by increased number of sittings of An Seanad.
- E.—Saving due to vacancies and to staff changes involving new appointments at lower points on the salary scale.
- G.—Expenditure cannot be reliably forecast.
- J.—The provision of £400 for “other expenses” was not required.

NOTE

Fees (stamps) amounting to £20 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	25,870	25,816	54	—
B.—Travelling Expenses ...	800	886	—	86
C.—Incidental Expenses ...	180	145	35	—
D.—Telegrams and Telephones	600	580	20	—
TOTAL ...£	27,450	27,427	109	86

Surplus to be surrendered ... £23

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Miscellaneous	—	2

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure is variable and cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £50)

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

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, compared with the sum granted, for the Salaries and Expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	103,580	98,941	4,639	—
B.—Travelling Expenses ...	1,080	756	324	—
C.—Incidental Expenses ...	300	230	70	—
D.—Telegrams and Telephones	1,350	1,432	—	82
E.—Special Statistical Inquiries	22,000	11,134	10,866	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
GROSS TOTAL ...£	128,360	112,543	15,899	82
			Surplus of Gross Estimate over Expenditure £15,817	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid ...	200	647	£447	
NET TOTAL ...£	128,160	111,896	Total Surplus to be surrendered £16,264	

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Refund of salary of loaned officer	—	378
Compensation for loss of services of an officer injured in accident	—	139
			<u>£517</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Part of the cost of attendance at a conference abroad was met by the International Statistical Institute.
- C.—Expenditure on uniforms, advertisements and carriage was less than anticipated.
- D.—Expenditure is variable and cannot be reliably forecast.
- E.—Saving mainly due to the provision for additional assistance not being required and to vacancies remaining unfilled.

APPROPRIATIONS IN AID

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

NOTE

The Accounts of other Votes include expenditure of £658, approximately, in respect of staff lent, without repayment, to this Office.

T. K. WHITAKER,

Accounting Officer.

DEPARTMENT OF FINANCE,
26th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1956, 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	39,380	35,055	4,325	—
B.—Travelling Expenses ...	600	432	168	—
C.—Incidental Expenses ...	240	208	32	—
GROSS TOTAL ...£	40,220	35,695	4,525	—
			Surplus of Gross Estimate over Expenditure £4,525	
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £176	
D.—Appropriations in Aid ...	6,300	6,476	Total Surplus to be surrendered £4,701	
NET TOTAL ...£	33,920	29,219		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to (i) vacancies remaining unfilled for portion of the year, (ii) changes in personnel, (iii) provision for lump sum payments on marriage not being required to the extent anticipated, and (iv) absence of an officer on sick leave without pay.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- C.—Expenditure on telephones was less than anticipated.

APPROPRIATIONS IN AID

An audit fee due in the previous year was not received until 1st April, 1955.

NOTE

A Clerical Officer resigned having had annual leave in excess of his entitlement. The resulting overpayment, amounting to £3, proved irrecoverable and was written off (E.103/2/46).

C. O'NEILL,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,
9 Samhain, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	140,795	131,691	9,104	—
A.1.—Chief Medical Officer for the Civil Service	1,815	1,814	1	—
A.2.—Actuary	250	—	250	—
B.—Travelling Expenses	300	126	174	—
C.—Incidental Expenses	500	461	39	—
D.—Telegrams and Telephones	1,800	1,599	201	—
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances	18,120	17,068	1,052	—
F.—Travelling and Incidental Expenses	160	149	11	—
GROSS TOTAL ...£	163,740	152,908	10,832	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £10,832	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised £150	
G.—Appropriations in Aid ...	1,400	1,250	Net Surplus to be surrendered £10,682	
NET TOTAL ...£	162,340	151,658		

Extra Receipts payable to Exchequer

Estimated

Realised

Compensation for loss of services of an officer injured in accident

£

£

—

4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and E.—Savings due to vacancies.

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

B.—The estimate was necessarily conjectural.

D.—Saving due to surrender of a branch line exchange.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Expenses of management of the Local Loans Fund	1,250	1,250
(2) Commission charged to sundry departmental funds on purchases of securities by the Government Stockbroker	145	—
(3) Miscellaneous	5	—
	<u>£1,400</u>	<u>£1,250</u>

EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £250 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 £56 for overtime.

NOTES

This Account includes expenditure of £1,090, approximately, in respect of remuneration of staff lent, without repayment, to other Departments and Offices.

The Accounts of other Votes include expenditure of £467, approximately, in respect of remuneration of staff lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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.	1,752,530	1,694,270	58,260	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain	1,970	2,048	—	78
B.—Travelling Expenses ...	23,000	24,124	—	1,124
C.—Removal Expenses ...	1,800	1,989	—	189
D.—Poundage to Distributor of Stamps	510	550	—	40
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	90,770	90,783	—	13
F.—Carriage of Parcels, Advertisements, etc.	1,150	810	340	—
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	5,880	4,006	1,874	—
H.—Telegrams and Telephones	11,300	10,931	369	—
I.—Uniform Clothing	6,000	4,806	1,194	—
J.—Boat Hire, Cycles and other Conveyances	530	391	139	—
K.—Motor Cars for Frontier Patrols	8,900	8,999	—	99
L.—Revenue Instruments, etc.	770	691	79	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	6,500	8,098	—	1,598
N.—Incidental Expenses ...	340	730	—	390
O.—Provision of Rooms for Official Purposes ...	180	166	14	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Compensation	5	21	—	16
Q.—Losses by Default, Fraud and Accident	5	23	—	18
R.—Customs Co-operation Council	2,020	1,685	335	—
GROSS TOTAL ...£	1,914,160	1,855,121	62,604	3,565
			Surplus of Gross Estimate over Expenditure £59,039	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	79,000	80,827	£1,827	
NET TOTAL ...£	1,835,160	1,774,294	Total Surplus to be surrendered £60,866	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Compensation for loss of services of officers injured in accidents	—	209

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due largely to vacancies remaining unfilled. Expenditure includes *ex-gratia* payment of £35 to Paperkeeper-Messenger (E. 2/6/55).
- AA.—Excess due to minor staffing changes.
- B.—Excess due to variations in the number and amount of claims falling due for payment.
- C.—Number and cost of removals cannot be precisely foreseen.
- D.—Excess due to sales of stamps being greater than had been expected.
- E.—Expenditure includes *ex-gratia* payments amounting to £243 to certain Collectors of Taxes (E. 3/8/50).
- F.—Saving due to decrease in advertising.
- G.—Saving due mainly to non-production of a commemorative stamp and to reduced expenditure on dies and plates and on repairs.
- H.—Saving due to accounts not having matured for payment in the year.
- I.—Saving due to the incidence of payment for goods supplied in the prior year, and to lower prices than expected.
- J.—Saving due mainly to non-purchase of new bicycles provided for.

K.—An excess of £668 on repairs, road tax, etc., was partially offset by saving of £569 on petrol.

L.—Saving due mainly to late delivery of goods.

M.—Excess due mainly to rewards in connection with illicit distillation and illegal imports of goods.

N.—Excess due to cost of destruction of unsaleable tobacco waste.

O.—Saving was on hire of rooms for Income Tax appeals.

P.—Arising out of official car accidents, compensation and costs in one case amounted to £20 and compensation in another case to £1 (S. 48/18/49).

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

£18	Minor cash discrepancies not involving fraud or culpable negligence (S. 47/7/34).
£4	Compensation for damage to a wireless set while in official custody (S. 47/7/34).
£1	Arrears of Social Welfare Insurance for two part-time cleaners ruled to be liable (S. 47/7/34).

R.—Annual contribution was less than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps	690	690
2. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952, sec. 40)	620	620
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	54,000	55,807
5. Fines, forfeitures, law costs recovered, etc.	10,500	9,780
6. Registry of Business Names	300	317
7. Proceeds of Customs sales (seizures, etc.)	6,000	5,938
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	690	690
9. Miscellaneous items	5,925	6,710
	<u>£79,000</u>	<u>£80,827</u>

4. Receipts vary with volume of trade and tourist traffic.
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	4,433
Rent of official premises	544
Recovery of salaries of officers on loan	1,001
State Warehouse rent	196
Minor unclassified items, e.g., surpluses in cash, fees under Merchant Shipping Acts, etc.	536
	<u>£6,710</u>

EXTRA REMUNERATION (exceeding £50)

Four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer and one Assistant Preventive Officer received allowances varying from £75 to £143 while engaged on Special Inquiry duty.

One hundred and thirteen Officers of Customs and Excise, forty-nine Departmental Clerical Officers, three Chief Preventive Officers, fifty-seven Preventive Officers, one hundred and eighty-two Assistant Preventive Officers, forty-five Watchers, three Extra Men, eight Tax Officers (Higher Grade), seventy-four Senior Tax Officers, fifty Tax Officers, three Clerical Officers, one Writing Assistant, ten Departmental Writing Assistants, one Departmental Shorthand-Typist and one Paperkeeper-Messenger received amounts varying from £51 to £357 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 Officer of Customs and Excise and one Examiner received £192 and £111, respectively, from the Vote for Wireless Broadcasting. Two Departmental Clerical Officers and one Assistant Preventive Officer received total amounts varying from £109 to £310 from the Vote for Wireless Broadcasting and in respect of overtime, etc., from this Office, the amounts received from the Vote for Wireless Broadcasting varying from £3 to £270. One Watcher received £85 from the Department of Posts and Telegraphs.

NOTES

Fees (stamps) were received as follows :—

	£
Companies Registration	7,436
Newspaper Registration	4
	<hr/>
	£7,440

The Accounts of other Departments include expenditure of approximately £1,382 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of approximately £242 in respect of staff temporarily lent, without repayment, to other Departments.

R. P. RICE,
Accounting Officer.

OIFIG NA GCOIMISINÉIRÍ IONCAIM,
29 Samhain, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	433,500	388,883	44,617	—
B.—Travelling Expenses ...	35,000	34,862	138	—
C.—Incidental Expenses ...	2,650	2,421	229	—
D.—Telegrams and Telephones	2,950	4,057	—	1,107
GROSS TOTAL ...£	474,100	430,223	44,984	1,107
			Surplus of Gross Estimate over Expenditure £43,877	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid ...	88,900	111,801	£22,901	
NET TOTAL ...£	385,200	318,422	Total Surplus to be surrendered £66,778	

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Miscellaneous	—	1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to difficulty in recruiting professional staff.
 B.—A casual variation.
 C.—Saving due principally to expenditure on certain articles of technical equipment being less than expected.
 D.—Excess due to increased use of telephones on an enlarged installation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Penal interest on overdue loan repayments	300	436
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	16,000	16,455
(3) Amount recoverable as administration expenses in connection with agency services	14,500	27,993

	Estimated	Realised
	£	£
(4) Amount recoverable from Vote 9 (Subheads J.2 and J.5) in respect of salaries and travelling expenses in connection with arterial drainage construction and maintenance works	19,000	26,183
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc. ...	5,000	3,359
(6) Amount recoverable from Vote 27 (Subhead M.9) in respect of salaries and travelling expenses in connection with drainage surveys and works ...	19,500	14,466
(7) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ...	4,800	5,963
(8) Amount recoverable as expenses of management of the Local Loans Fund ...	9,000	11,326
(9) Miscellaneous ...	800	5,620
	<u>£88,900</u>	<u>£111,801</u>

(1) The surplus was due mainly to an unexpected receipt.

(2) A casual variation.

(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 carried out during the year on an agency basis were more than had been expected when the estimate was framed, and there were certain receipts in respect of works undertaken in previous years.

(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 surplus on the estimate arose partly in respect of the Corrib-Clare Catchment Drainage Scheme where extra services on the part of the Engineering Branch were required and partly because there were receipts on foot of services of Mechanical Engineers for which provision was not made.

(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. More work was undertaken 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 National Development Fund, £4,340, and from Shannon Navigation and Marine Works Maintenance Funds, £1,208; mapping charges, etc., £72. Provision had not been made for the recovery from the National Development Fund.

EXTRA REMUNERATION (exceeding £50)

The Principal Architect received a fee of £100 from Vote 9 (S. 102/2/54).

An Executive Officer received fees totalling £95 from Vote 55.

NOTES

(1) This Account includes expenditure of approximately £2,352 in respect of remuneration of staff temporarily lent, without repayment, to other Offices.

(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 £29.

(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,
26th November, 1956.

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, 1956

SERVICE	Balances, 1st April, 1955	Receipts, 1955-56	Payments, 1955-56	Balances, 31st March, 1956
	£	£	£	£
	<i>Dr.</i>			<i>Dr.</i>
Shannon Navigation ...	663	11,998	12,267	932 (a)
Irish Church Fund, Loans Re- payments ...	—	10	10	—
Marine Works Act, 1902, Main- tenance Fund ...	607	878	418	1,067 (b)

(a) There are held to the credit of the Fund £500 3¼ per cent. National Security Loan, 1956/61; and £1,000 3¼ per cent. Financial Agreement Loan, 1953/58.

(b) In addition there are held to the credit of the Fund the following stocks—£11,582 3½ per cent. Exchequer Bonds, 1965/70; £2,100 3 per cent. Exchequer Bonds, 1965/70; £1,550 3½ per cent. Fourth National Loan, 1950/70; and £1,000 3¼ per cent. National Security Loan, 1956/61.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
26th November, 1956.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	50,000	62,525	—	12,525
B.—New Works, Alterations and Additions	2,200,000	1,700,556	499,444	—
C.—Maintenance and Supplies ...	534,000	576,000	—	42,000
D.1.—Furniture, Fittings and Utensils	62,000	65,812	—	3,812
D.2.—Central Furniture Stores	3,000	4,898	—	1,898
E.—Rents, Rates, etc. ...	150,000	149,882	118	—
F.1.—Fuel, Light, Water, Cleaning, etc.	230,000	215,031	14,969	—
F.2.—Reserve Fuel Stocks ...	2,000	—	2,000	—
G.—Phoenix Park National School	600	220	380	—
H.—River Shannon Works ...	400	384	16	—
I.—Telegrams and Telephones ...	1,000	779	221	—
J.1.—Arterial Drainage—Surveys	17,400	13,293	4,107	—
J.2.—Arterial Drainage—Construction Works ...	416,000	453,859	—	37,859
J.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	600	159	441	—
J.5.—Arterial Drainage—Maintenance	18,000	2,228	15,772	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ...	350,000	278,945	71,055	—
GROSS TOTAL ...£	4,049,417	3,538,988	608,523	98,094
			Surplus of Gross Estimate over Expenditure £510,429	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— L.—Appropriations in Aid ...	156,007	208,660	£52,653	
NET TOTAL ...£	3,893,410	3,330,328	Total Surplus to be surrendered £563,082	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Sundry sales of property ...	—	5,616
Receipt on account of Local Loan written off as irrecoverable ...	—	1
Balance of moneys collected privately in Co. Kerry for maintenance of certain drains ...	—	3
		£5,620

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Certain purchases had not been provided for. The payments within the year were as follows :—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE—		
Commissioners of Public Works—		
Dublin : 123—125, Rathmines Road ...	45,000	S.2/6/55
Co. Offaly : Clonmacnoise ...	33	S.200/16/42
Revenue Commissioners—		
Co. Monaghan : Glasslough ...	100	S.2/20/47
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Dublin : East Wall ...	29	S.14/2/47
Co. Meath : Ballivor ...	100	S.14/80/25
Co. Sligo : Collooney ...	275	S.14/19/46
DEPARTMENT OF EXTERNAL AFFAIRS—		
The Hague : Legation Residence ...	15,785	S.2/2/55
DEPARTMENT OF SOCIAL WELFARE—		
Co. Kerry : Tralee ...	1,200	S.2/5/53
UNAPPROPRIATED—		
Dublin : Solicitors' Buildings, Courts of Justice ...	3	S.2/19/37
	£62,525	

- B.—Progress on a number of projects 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 23.
- 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 24 ; the net excess was due principally to increased costs of labour and materials.
- D.1.—The excess, which was of the nature of a 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 24.
- D.2.—The expenditure under this subhead is a net figure and represents the cost of stocks of standard supplies purchased during the year but not issued before 31st March, 1956. The excess on the provision was the combined result of purchases within the year being somewhat more and issues somewhat less than had been expected. The total value of stocks held in the Central Furniture Stores on 31st March, 1956, was £17,000, approximately.
- E.—A statement of expenditure, Department by Department, is at page 24.
- 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 24.
- F.2.—This subhead was intended to provide for the cost of stocks of fuel not allocated to Departments before the close of the year. During the year, however, it proved unnecessary to lay in such stocks.
- G.—The saving resulted mainly because painting works were deferred.
- H.—A casual variation.
- I.—Estimate expectations were not fully realised.
- 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 the value of £2,626.
- J.2.—The excess is attributable principally to increased labour costs and to progress on the Feale Scheme and Glyde and Dee Scheme being greater than had been envisaged ; it was partially offset by savings which resulted 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 values of £146,604 in the case of the Corrib-Clare Catchment Drainage Scheme, of £86,738 in the case of the Feale Catchment Drainage Scheme, of £20,463 in the case of the Glyde and Dee Catchment Drainage Scheme, of £21,126 in the case of the Nenagh Catchment Drainage Scheme and of £699 in the case of the Brosna Catchment Drainage Scheme. In this last case, however, spare parts, stores, etc., to the value of £2,545 were transferred elsewhere.
- J.3.—The expenditure represents the actual payment to the Local Loans Fund during the year.

J.4.—Certain expenditure, which had been provided for, did not arise.

J.5.—The transfer of the Brosna Catchment Drainage Scheme from construction to maintenance was not effected until late in 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.

The value of stores held at 31st March, 1956, was £212,000, approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents and fines	40,000	40,896
2. Harbour tolls, dues, etc.	20,000	19,629
3. Sale of surplus and obsolete stores, old materials, etc.	5,000	10,837
4. Hire of plant	9,000	14,286
5. Sales of farm and garden produce	9,000	10,539
6. Admission tickets at parks, piers, etc.	1,600	3,624
7. Lettings of sporting, fishing rights, etc.	350	372
8. Recoveries from other Departments, etc., for services carried out on repayment terms	69,000	103,268
9. Miscellaneous	2,057	5,209
	<u>£156,007</u>	<u>£208,660</u>

1. The receipts comprised—rents, £40,432, and fines on leasing of Government property, £464.

2. A casual variation.

3. The surplus resulted mainly because of receipts from sales of scrap metals which had not been expected.

4. A surplus on the receipts arising out of drainage and harbour works was partially offset by a deficit in the expected returns from dredger hirings.

5. The receipts generally were greater than expected. They were as follows:—Bourn Vincent Memorial Park, £8,843; Royal Hospital Gardens, etc., £1,227; Phoenix Park, etc., £262; sundry other sales, £207.

6. The surplus was due principally to receipts in respect of Garinish Island, Co. Cork, for which provision had not been made.

7. Bourn Vincent Memorial Park—woodcock and rough shooting, £75; deerstalking, £17; fishing, £280.

8. Department of Social Welfare (Social Insurance Fund), £40,600; Special Employment Schemes Office, £2,697; Department of Local Government (Combined Purchasing Section), £192; Post Office Savings Bank, £697; College of Science, £16,784; Incorporated Law Society, £264; in respect of services rendered by Central Engineering Workshops, £37,526, by harbour workshops, Dun Laoghaire, £2,590, and by Central Furniture Stores, £1,289; sundry other receipts, £629.

9. Work done for other parties, £295; contributions to cost of works at national schools, £1,312; contractors' deposits unclaimed, £245; storage of boats at Dun Laoghaire and Howth harbours, £89; licences, Phoenix Park, £43; football pavilions, Phoenix Park, £98; recovery of cost of electricity and gas, £73; sales of water, £90; recovery of cost of heating, £143; malicious damages compensation, £184; recoveries in respect of establishments abroad, £96; recovery from Telephone Capital Account of proportion of site costs, £2,480; sundry other receipts, £61.

NOTES

(1) To facilitate a local authority's development of a housing area, a site which had been purchased for purposes of the Department of Defence was exchanged for another one of equal size and suitability, at the expense of the local authority concerned (S. 7/26/34).

(2) A site for a Garda Síochána station at Drumsna, Co. Leitrim, which was bought in the year 1947-48 for £90, exclusive of legal costs, was sold during the year for £70. Subhead A (S. 14/7/41).

(3) A firm of contractors was paid £54 *ex-gratia* in respect of extra excavation that was found necessary when rock of an unexpected nature was encountered in the course of a contract for sinking a well. Subhead B (S. 9/7/52).

(4) The Commissioners waived a claim for £1,197 against a contractor who had failed to complete his contract for the erection of a national school. Subhead B (S. 9/6/41).

(5) The sum of £500 was paid *ex-gratia* to a contractor in respect of the excavation of rock encountered unexpectedly in site works which formed part of a contract for the extension and improvement of a national school. Subhead B (S. 9/7/52).

(6) A total of £64 was expended on the maintenance of St. Enda's College (Pearse Bequest). Subhead C (S. 22/9/41 and S. 22/2/53).

(7) In four cases of the surrender of premises which had been held for State purposes, sums totalling £245 were paid to the landlords in settlement of their claims for dilapidations. Subhead C.

(8) An action for damages taken by a minor who was alleged to have been injured by a yacht turn-table at Dun Laoghaire harbour was settled out of Court on the basis of the Commissioners paying a total of £198 inclusive of taxed costs. Subhead C (S. 102/8/54).

(9) A claim for £31 was waived; this sum had been expended on making good damage caused to a boundary wall at State property when portion of an adjoining building collapsed. Subhead C (S. 14/73/26).

(10) In two cases in which members of the public fell accidentally while in State premises the ensuing claims for compensation were fully and finally discharged by payments of £13 in respect of personal injuries, etc., and £4 for damage to personal property. Subhead C (S. 102/6/55 and S. 102/2/56).

(11) £18 was paid in settlement of a claim by the occupiers of ground-floor premises which were damaged by water percolating from broken radiators in State-held offices on the first floor. Subhead C.

(12) Sums totalling £1,003 were paid *ex-gratia* to ten fuel contractors in recompement of an increase in the cost of machine-won turf announced after they had submitted their tenders. Subheads C, F.1 and G (S. 9/7/52).

(13) Sums totalling £120 were expended on reinstatement works in nineteen cases of malicious damage at State properties. Subheads C and J.2 (S. 102/9/37).

(14) A sum of £35 was paid to the lessor of a Garda station in consideration of her accepting a surrender of the premises prior to the expiration of the State's lease, the Minister for Justice having decided to dispense with a station in the area concerned. Subhead E. (S. 55/6/56).

(15) A sum of £16 was paid *ex-gratia* to a fuel contractor to offset an increase in the cost of coke which resulted when the price of coal was raised during the currency of the contract. Subhead F.1 (S. 9/7/52).

(16) £10 was paid *ex-gratia* in discharge of a claim for remuneration for recovering an automatic recording gauge which had been swept away to sea during a severe storm. Subhead J.1 (S. 200/5/39).

(17) Sums totalling £343 were paid as compensation and costs in twelve cases of accidental damage to property arising out of work in connection with drainage schemes. Subheads J.2 and K (S. 102/7/49).

(18) The Account includes a total of £425 inclusive of workshop charges amounting to £80, 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. In addition, tools valued at £23 which were lost on that occasion were written off. Subheads J.2 and K (S. 59/4/43).

(19) There were eleven cases of vehicles owned by the Commissioners being involved in road-traffic accidents. In one of them the ensuing claim for compensation was settled on its merits on the basis of the Commissioners paying damages, and a payment of £13 on foot of legal costs was made within the year. Five of the cases resulted in payments totalling £233 and abandonment of claims amounting to £45 on a mutual forbearance basis, while in another case, dealt with on a halving basis, a claim for £16 was abandoned. The four remaining cases involved only the Commissioners' vehicles and repairs cost a total of £32. Subhead K (S. 48/3/47).

(20) Sums totalling £4 were paid *ex-gratia* to two employees of the Commissioners in respect of personal property which was damaged or destroyed in the course of their employment. Subhead K (E. 109/41/41).

(21) Equipment, tools, spare parts and materials to a total value of £1,725 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).

(22) Articles surplus to the requirements of the Department of Education and valued at £25 were taken over by the Commissioners (S. 18/4/53).

(23) Articles surplus to the requirements of the Commissioners and valued at £541 were taken over by the Department of Defence (S. 7/5/54).

(24) Articles to a total value of £58, which were lost by theft, were written off during the year (S. 59/2/53).

(25) Losses of stores valued at £163 were written off under the authority of the Commissioners.

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

	£
Department of Finance, Dublin	1
Abbotstown Farm, Castleknock, Co. Dublin	30
Ballingarry (South) Garda station, Co. Tipperary	10
Offices of Córas Tráchtála, Teo., 30, Earlsfort Tce., Dublin	2

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

	£
Department of Finance	1
Ordnance Survey Office	5
Department of Justice	17
Department of Posts and Telegraphs	1
Department of Social Welfare	8
Unappropriated	2

(28) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £90,545.

(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,
26th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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	28,000	21,222
Houses of the Oireachtas	1,500	1,729
Taoiseach	—	69
Finance	58,355	19,816
Agriculture	106,945	65,775
Justice	110,280	44,368
Education	1,398,770	1,073,290
Lands	45,600	57,644
Industry and Commerce	40,450	16,956
Posts and Telegraphs	152,140	79,268
Defence	310,050	233,673
External Affairs	5,950	29,539

Departments, etc.						Vote	Expenditure
						£	£
Social Welfare	...	...	...	...	...	14,000	13,620
Health	...	...	...	...	...	5,200	2,700
Minor New Works not exceeding £400 each	...	...	...	...	...	10,000	7,912
Urgent and Unforeseen Works	...	...	...	...	...	15,000	16,611
Minor Balances of Expenditure (not provided for above)	...	...	...	...	...
on Works of prior years	...	...	...	...	...	25,000	16,364
TOTAL						£2,327,240	£1,700,556
Deduct for Works which might not have been carried out during the year						127,240	—
NET TOTAL						£2,200,000	£1,700,556

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	Expenditure	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
President	£ 12,880	£ 11,769	£ 1,250	£ 1,200	£ —	£ —	£ 4,000	£ 3,322
Oireachtas	4,000	7,631	1,600	1,971	—	—	5,000	4,573
Taoiseach	1,770	3,875	450	1,583	2,600	1,245	1,500	2,007
Comptroller and Auditor General	190	359	30	10	24	24	400	210
Finance	227,665	237,455	11,565	12,122	42,198	42,168	42,775	42,309
Agriculture	29,505	35,704	3,415	3,364	3,745	6,036	24,760	24,136
Justice	94,665	86,169	3,390	2,467	29,689	30,709	35,585	32,041
Local Government	1,400	2,615	670	462	—	38	1,550	2,266
Education	52,620	46,222	5,220	5,296	1,024	751	25,300	24,197
Lands	11,060	15,266	2,610	2,085	5,376	4,905	11,700	11,614
Industry and Commerce	10,225	11,237	1,970	1,695	2,029	1,853	10,900	6,551
Posts and Telegraphs	42,445	58,807	10,650	12,908	1,610	1,530	15,450	13,202
Defence	7,645	11,077	1,570	1,488	4,244	4,085	8,065	7,273
External Affairs	12,500	18,144	13,675	11,656	42,750	43,066	14,000	14,379
Social Welfare	16,420	18,225	2,325	5,444	14,465	13,209	19,415	17,308
Health	9,010	11,445	1,610	2,061	246	263	9,600	9,643
TOTAL	£ 534,000	576,000	62,000	65,812	150,000	149,882	230,000	215,031

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1956

SERVICE	Balance at 1st April, 1955	Receipts	Total	Payments	Balance at 31st March, 1956
	£	£	£	£	£
Gaeltacht Projects—					
Cora Point, Inishmaan	71	7,300	7,371	7,285	86
Inishere Pier ...	—	2,000	2,000	806	1,194
Drainage Works—					
Owenogarney River Embankments Scheme ...	—	13,000	13,000	11,368	1,632
Deale and Swillyburn Rivers Scheme ...	—	1,500	1,500	784	716
TOTAL ...£	71	23,800	23,871	20,243	3,628

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

26th November, 1956.

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, 1956, 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	65,830	62,414	3,416	—
B.—Travelling Expenses ...	13,200	11,851	1,349	—
C.—Incidental Expenses ...	250	239	11	—
D.—Telegrams and Telephones	320	351	—	31
E.—Repayments to other Departments for Services rendered	5,400	6,091	—	691
F.—Urban Employment Schemes	140,000	140,000	—	—
G.—Rural Employment Schemes	60,000	59,265	735	—
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	13,936	6,864	—
GROSS TOTAL ...£	722,800	711,147	12,375	722
			Surplus of Gross Estimate over Expenditure £11,653	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	25,500	38,311	£12,811	
NET TOTAL ...£	697,300	672,836	Total Surplus to be surrendered £24,464	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Savings due mainly to vacancies on establishment.

C.—Casual variation.

D.—Excess due to necessity to provide telephone service at new district office.

- E.—Excess due mainly to the cost of services rendered by the Office of Public Works being higher than was expected.
- F.—In addition to the provision in the Vote of £140,000, which was fully expended, a sum of £117,806 was spent on this service from issues from the National Development Fund, making a total of £257,806 (*see* appended account).
- G.—Casual variation.
- H.—In addition to the provision in the Vote of £120,000, which was fully expended, a sum of £31,756 was spent on this service from issues from the National Development Fund, making a total of £151,756 (*see* appended account).
- I.—In addition to the provision in the Vote of £100,000, which was fully expended, a sum of £69,603 was spent on this service from issues from the National Development Fund, making a total of £169,603 (*see* appended account).
- J.—In addition to the provision in the Vote of £197,000, which was fully expended, a sum of £88,988 was spent on this service from issues from the National Development Fund, making a total of £285,988 (*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	37,884
(2) Miscellaneous receipts	1,000	427
	<u>£25,500</u>	<u>£38,311</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)

Six Clerical Officers received £106, £104, £78, £64, £57 and £56, respectively, and a Writing Assistant received £51 for overtime.

NOTE

An *ex-gratia* payment of £28 was made to a contractor in respect of the hire of an excavator for drainage work. Subhead J. (S. 9/7/55).

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th October, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY SPECIAL EMPLOYMENT SCHEMES OFFICE
IN THE YEAR ENDED 31ST MARCH, 1956

SERVICE	Balance at 1st April, 1955	Receipts	Total	Payments	Balance at 31st March, 1956
	£	£	£	£	£
F.—Urban Employment Schemes ...	<i>Dr.</i> 8,326	175,000	166,674	117,806	48,868
H.—Minor Employment Schemes ...	2,024	35,000	37,024	31,756	5,268
I.—Development Works in Bogs used by Landholders and other Private Producers ...	12,225	55,000	67,225	69,603	<i>Dr.</i> 2,378
J.—Rural Improvements Scheme	2,738	85,000	87,738	88,988	<i>Dr.</i> 1,250
TOTAL ...£	8,661	350,000	358,661	308,153	50,508

RISTEARD Ó HEIGEARTUIGH,

*Accounting Officer.*SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th October, 1956.

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, 1956, 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	43,250	43,234	16	—

Surplus to be surrendered ... £16

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th July, 1956.

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, 1956, 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	23,230	20,654	2,576	—
B.—Travelling and Incidental Expenses	260	371	—	111
C.—Apparatus and Chemical Equipment	1,400	1,095	305	—
TOTAL ...£	24,890	22,120	2,881	111

Surplus to be surrendered ... £2,770

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees for analyses, examinations and testing of instruments	685	1,029
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials ...	530	530
Miscellaneous	20	3
	<u>£1,235</u>	<u>£1,562</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies and to “extra assistance” not being required to the extent foreseen.
 B.—Expenditure on travelling, uniforms and miscellaneous items was greater than expected.
 C.—The number of samples submitted for analysis was less than anticipated.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	42,240	40,143	2,097	—
A.2.—Examiners, etc. ...	5,500	4,445	1,055	—
B.—Travelling Expenses ...	1,800	1,774	26	—
C.—Examinations ...	2,900	2,508	392	—
D.—Incidental Expenses ...	950	1,033	—	83
GROSS TOTAL ...£	53,390	49,903	3,570	83
			Surplus of Gross Estimate over Expenditure £3,487	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	16,500	16,415	£85	
NET TOTAL ...£	36,890	33,488	Net Surplus to be surrendered <u>£3,402</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

D.—Casual variation.

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)) ...	16,495	16,415
(2) Miscellaneous ...	5	—
	<u>£16,500</u>	<u>£16,415</u>

NOTE

Fees (stamps) amounting to £8,955 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	18,889	1,111	—

Surplus to be surrendered ... £1,111

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The full amount of the grant was not required.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
26th September, 1956.

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, 1956, 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 ...	1,490	1,338	152	—
A.3.—Travelling Expenses ...	100	137	—	37
A.4.—Incidental Expenses ...	33	30	3	—
	£ 3,615	3,497	155	37
COMMISSION ON PLACE NAMES				
B.1.—Salaries, etc. ...	3,135	2,062	1,073	—
B.2.—Travelling Expenses ...	1,400	317	1,083	—
B.3.—Incidental Expenses ...	200	703	—	503
	£ 4,735	3,082	2,156	503
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	—	1,000	—
D.2.—Travelling and Incidental Expenses ...	25	180	—	155
	£ 1,025	180	1,000	155

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COMPANY LAW REFORM COMMITTEE				
E.1.—Salaries, etc. ...	5	—	5	—
E.2.—Travelling Expenses ...	5	—	5	—
E.3.—Incidental Expenses ...	10	—	10	—
	£ 20	—	20	—
COMMITTEE OF INQUIRY INTO TAXATION ON INDUSTRY				
F.1.—Salaries, etc. ...	5	—	5	—
F.2.—Travelling Expenses ...	200	113	87	—
F.3.—Incidental Expenses ...	50	11	39	—
	£ 255	124	131	—
ADVISORY BODY ON VOLUNTARY HEALTH INSURANCE SCHEME				
G.—Travelling and Incidental Expenses, etc. ...	1,000	358	642	—
H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR				
	1,840	339	1,501	—
TOTAL ...	£ 12,500	7,580	5,615	695

Surplus to be surrendered ... £4,920

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Miscellaneous	—	22

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 expected.

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

B.3.—Excess due to purchase of library collection.

D.1. and D.2.—Variation due to appointment of a Circuit Court Judge as Chairman.

F.2. and G.—See general explanation above.

H.—The estimate is necessarily conjectural.

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD H.—EXPENDITURE, 1955-56

COMMISSION OR COMMITTEE	Salaries, etc.	Travelling and Incidental Expenses	Total
	£	£	£
Overcrowding in District Mental Hospitals	—	123	123
Workmen's Compensation	—	100	100
Savings	—	79	79
Food Advisory	—	32	32
Wages Appeal Board	5	—	5
TOTAL£	5	334	339

TOTAL EXPENDITURE

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1955-56 on account of which payments were made in the year 1955-56.

COMMISSION OR COMMITTEE	Year of Appointment	Expenditure to 31st March, 1956
		£
Irish Manuscripts	1928-29	55,076
Place Names	1946-47	20,162
Civil Service Arbitration	1950-51	1,960
Wages Appeal Board	1950-51	21
Inquiry into Taxation on Industry	1953-54	482
Voluntary Health Insurance Scheme	1954-55	482

NOTE

The Accounts of other Votes include expenditure of £4,791, approximately, in respect of remuneration of staff lent, without repayment, to the Committee of Inquiry into Taxation on Industry (£2,313); the Advisory Body on Voluntary Health Insurance Scheme (£1,693); the Commission of Inquiry on Workmen's Compensation (£475); the Savings Committee (£188) and the Committee of Inquiry into the Metric System (£122).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	525,000	511,697	13,303	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	291,000	251,457	39,543	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	88,000	83,815	4,185	—
D.—Agency Payments in respect of Compensation Allowances	39,900	36,722	3,178	—
E.—Gratuities in respect of Unestablished Officers ...	13,500	14,367	—	867
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants	15,000	24,268	—	9,268
H.—Fees to Medical Referees and Occasional Fees to Doctors	225	542	—	317
I.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith	2,000	1,809	191	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	60,000	59,049	951	—
GROSS TOTAL ...£	1,034,630	983,726	61,356	10,452
			Surplus of Gross Estimate over Expenditure £50,904	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
K.—Appropriations in Aid ...	116,300	113,621	£2,679	
NET TOTAL ...£	918,330	870,105	Net Surplus to be surrendered £48,225	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,817	8,492
Payments and refunds of teachers' contributions ...	423	631
Refunds of marriage gratuities	—	342
Medical fees under Superannuation Act, 1954 ...	—	26
	£8,240	£9,491

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.

D. and I.—Savings mainly due to deaths.

G.—Increased expenditure due to higher rates of workmen's compensation coming into operation during the year and to an increase in the cost of lump-sum settlements.

H.—Excess expenditure mainly due to increases in the number and cost of medical examinations required in workmen's compensation cases.

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)	39,900	37,342

	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	499
(3) Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40))	75,780	75,780
(4) Miscellaneous	20	—
	<u>£116,300</u>	<u>£113,621</u>

EXTRA REMUNERATION (exceeding £50)

Forty pensioners received from public funds sums ranging from £56 to £1,000 as remuneration for services rendered.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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. ...	334,290	328,905	5,385	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	4,000	1,563	2,437	—
GROSS TOTAL ...£	338,290	330,468	7,822	—
			Surplus of Gross Estimate over Expenditure £7,822	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ...	9,290	10,926	£1,636	
NET TOTAL ...£	329,000	319,542	Total Surplus to be surrendered £9,458	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The savings arose mainly in Departments of Lands and Finance. In the case of Lands the employment allowance deducted in respect of extra Forestry employees exceeded the contribution due in respect of additional lands acquired. In the case of Finance the savings were mainly due to vacancy allowances in respect of unoccupied premises.

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)) ...	8,680	8,614
(2) Repayments in respect of (a) premises occupied by British Departments; (b) Agency Services performed by the Government of Ireland; etc. ...	610	2,312
	£9,290	£10,926

(2) In addition to the estimated repayments, contributions in lieu of rates on premises occupied by the Post Office Savings Bank and the Combined Purchasing Section, Department of Local Government, were refunded.

J. N. McGRATH,

Commissioner of Valuation, Accounting Officer.

VALUATION OFFICE, DUBLIN,
19th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956,
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	6,217	1,283	—

Surplus to be surrendered ... £1,283

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th July, 1956.

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, 1956, 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	17,626	1,374	—

Surplus to be surrendered ... £1,374

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

Savings mainly due to the fact that certain claims for recoupment anticipated from a local authority, for which provision had been made, did not mature for payment within the financial year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd August, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	3,480,000	3,395,430	84,570	—
TOTAL ...	£4,750,989	4,666,419		—
Surplus to be surrendered ...	...	£	84,570	

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 expected.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
27th September, 1956.

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, 1956, 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	24,890	23,508	1,382	—
A.2.—State Solicitors ...	58,390	56,215	2,175	—
B.—Witnesses' Expenses, etc. ...	12,800	8,451	4,349	—
C.—Fees to Counsel ...	13,000	11,793	1,207	—
D.—General Law Expenses ...	12,000	9,682	2,318	—
E.—Defence of Public Servants	500	2,558	—	2,058
GROSS TOTAL ...£	121,580	112,207	11,431	2,058
			Surplus of Gross Estimate over Expenditure £9,373	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	4,000	5,742	£1,742	
NET TOTAL ...£	117,580	106,465	Total Surplus to be surrendered £11,115	

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Fees for copies of judgment	—	22

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

B., C. and D.—Expenditure depends on the number and nature of the cases coming before the courts and on that account cannot be accurately forecast.

E.—Expenditure is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Costs and fees recovered by the Chief State Solicitor, etc.	2,600	4,299
(2) Local Loans Fund—expenses of management ...	1,400	1,443
	<u>£4,000</u>	<u>£5,742</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	233,324	232,874	450	—
C.—University College, Cork ...	103,000	103,000	—	—
D.—University College, Galway	73,850	73,850	—	—
E.—Maynooth College (Grant-in-Aid)	15,000	15,000	—	—
F.—Trinity College (Grants-in-Aid, etc.)	90,250	90,250	—	—
G.—College of Surgeons (Grant-in-Aid)	4,500	4,500	—	—
TOTAL ...£	539,924	539,474		—
Surplus to be surrendered		...£	450	

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st September, 1956.

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, 1956, 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 Council of Law Reporting for Ireland (Grant-in-Aid)	500	500	—	—
B.—The National Theatre Society, Limited (Grants-in-Aid) ...	8,000	8,000	—	—
C.—Cultural Institutions (Grants- in-Aid)	12,550	12,550	—	—
D.—The Irish Plate	105	105	—	—
E.—The Derrynane Trust, Limited (Grant-in-Aid)	3,000	—	3,000	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.1.—Salaries, Wages and Allowances	1,925	1,828	97	—
F.2.—Travelling Expenses ...	400	378	22	—
F.3.—Incidental Expenses ...	10	3	7	—
COMPENSATION				
G.—Compensation and other Payments in connection with Injuries to Property	100	—	100	—
H.—Compensation for Death or Personal Injuries ...	80	72	8	—
TOTAL ...£	26,670	23,436		—
Surplus to be surrendered ... £			3,234	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The conditions under which the grant was payable were not fulfilled during the year.

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 £661 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th July, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	65,535	67,052	—	1,517
B.—Carriage and Transport ...	1,600	1,470	130	—
C.—Incidental Expenses ...	1,870	1,762	108	—
D.—Printing and Binding ...	233,600	208,806	24,794	—
E.—Paper	209,000	170,691	38,309	—
F.—Books, Periodicals and Maps	12,200	12,321	—	121
G.—Office Machinery and other Office Supplies ...	55,000	52,053	2,947	—
GROSS TOTAL ...£	578,805	514,155	66,288	1,638
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £64,650	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	114,305	120,098	£5,793	
NET TOTAL ...£	464,500	394,057	Total Surplus to be surrendered £70,443	

Estimated Realised

Extra Receipts payable to Exchequer

£

£

Compensation for loss of services of officers injured in accidents

—

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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess mainly due to increases in remuneration, extra clerical assistance, and heavy overtime requirements.
- B.—The estimate is necessarily conjectural.
- C.—Savings on uniforms and protective clothing, travelling and miscellaneous expenses were modified by excess expenditure on telephone and advertising.
- D.—Printing and binding requirements for the Public Services fell substantially below the level of recent years.
- E.—The saving is due to reduced consumption of paper for printing, writing paper, and envelopes and to prices being lower than expected.
- F.—Casual variation.
- G.—A saving was effected by the issue of stocks which were not replaced.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Sales of		
(i) Publications, including Oireachtas Debates and Oireachtas Papers	17,000	23,251
(ii) Ordnance Survey maps	3,000	2,610
(2) Sales of waste paper, old typewriters, old duplicators and other old stores	6,000	4,885
(3) Advertisements and notices in Government publications	6,200	6,346
(4) Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts ...	36,900	41,748
(5) Supplies and services on repayment terms, including commission thereon	25,000	23,485
(6) Receipts from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40))	20,200	17,759
(7) Miscellaneous	5	14
	<u>£114,305</u>	<u>£120,098</u>

- (1) (i) The additional receipts are attributable to continued public demand for a new publication and to the settlement of accounts in arrears.
- (ii) There has been a slight reduction in the demand for Ordnance Survey maps.
- (2) Sums due in respect of sales of waste paper were not received until the following year.
- (3) Casual variation.
- (4) The sums recoverable from local authorities are regulated by the costs of printing in connection with the Electoral and Juries Acts which proved higher than anticipated.
- (5) The value of supplies issued from stock to repayment services was less than anticipated.
- (6) The smaller receipts arise from a decrease in the volume of supplies and services provided.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1956

	£
Paper	117,159
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	17,599
	<u>£134,758</u>

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

EXTRA REMUNERATION (exceeding £50)

Eleven officers of different grades received sums varying from £52 to £145 in respect of overtime consequent on stocktaking and pressure of work.

NOTES

An *ex-gratia* allowance of £90 on a contract price was made to a contractor for the printing of telegram forms, in correction of an error made in tendering. Subhead D. (S. 9/8/51).

An increase of 50 per cent. on contract rates for a certain class of work was allowed on an *ex-gratia* basis to a contractor because of unforeseen difficulties which arose in connection with the production of the work. Subhead D. (S. 9/8/51).

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

Reference	Value	
	£	
S.46/13/50	7	Secretary-General of the 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	18	International Labour Office, Geneva.
S.71/14/46	11	Food and Agriculture Organisation, Rome.
S.46/2/56	1	Hamburg Archives of World Economy, Hamburg.

T. J. MALONE
Accounting Officer.

9th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey Office, 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	65,820	63,064	2,756	—
B.—Travelling Expenses ...	10,000	10,396	—	396
C.—Incidental Expenses ...	390	357	33	—
GROSS TOTAL ...£	76,210	73,817	2,789	396
			Surplus of Gross Estimate over Expenditure £2,393	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.— <i>Deduct—</i> Appropriations in Aid ...	7,960	8,124	£164	
NET TOTAL ...£	68,250	65,693	Total Surplus to be surrendered £2,557	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The savings were due to retirements and resignations (£2,169), delay in filling vacancies (£662), over-provision for extra clerical assistance (£361) and deductions for sick leave (£222), offset by the creation of three extra posts which were not provided for (Valuer, Draughtsman and Paper Keeper, £658).

B.—More travelling than anticipated was necessary.

C.—The saving, mainly due to the non-purchase of surveying instruments, was partly offset by an increase in the cost of telephones.

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 Viet., c. 70, as adapted	6,295	6,295
Fees payable under 23 Viet., c. 4, sec. 9, and miscellaneous receipts	1,665	1,829
	£7,960	£8,124

EXTRA REMUNERATION (exceeding £50)

The Chief Staff Valuer received £100 in respect of extra duties (E. 5/2/41).

A Clerical Officer received £298 in fees from Vote 55.

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

VALUATION OFFICE, DUBLIN,
15th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	61,450	58,210	3,240	—
B.—Travelling Expenses	3,300	1,827	1,473	—
C.—Stores, etc.	2,200	2,018	182	—
D.—Photographic and Printing Equipment	400	249	151	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses	600	1,095	—	495
GROSS TOTAL ...£	67,955	63,399	5,051	495
			Surplus of Gross Estimate over Expenditure £4,556	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
G.—Appropriations in Aid	7,505	7,239	£266	
NET TOTAL ...£	60,450	56,160	Net Surplus to be surrendered £4,290	

Extra Receipts payable to Exchequer

Estimated Realised

Compensation for loss of services of an officer injured in an accident

£ £
— 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The savings were due to delay in recruitment (£2,195), a dismissal and resignations (£687) and deductions for sick leave and special leave without pay (£359).
- B.—Most of the field staff were recalled to headquarters to clear arrears of office work with a consequential reduction in field allowance (£977) and travelling expenses (£200). The amount of travelling done by other travelling officers was not as great as was anticipated (£296).
- C.—The quantity of paper purchased was less than anticipated.
- D.—Repairs cost less than anticipated and a number of the replacements provided for were not purchased.
- F.—The excess was due to the purchase of an extra motor van for precise levelling work.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Sales of maps	...	...	...	...	...	7,500	7,239
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	...	...	...	...	...	5	—
						<u>£7,505</u>	<u>£7,239</u>

J. N. McGRATH,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
15th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956,
WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
3	Department of the Taoiseach ...	526	—	526
6	Finance	1	—	1
7	Office of the Revenue Commissioners ...	1	2	3
8	Office of Public Works	864	25	889
10	Employment and Emergency Schemes	118	—	118
15	Commissions and Special Inquiries ...	74	—	74
21	Law Charges	14	—	14
25	Valuation and Boundary Survey ...	104	83	187
27	Agriculture	707	—	707
28	Fisheries	12	21	33
29	Office of the Minister for Justice ...	6	8	14
30	Garda Síochána	300	247	547
35	Land Registry and Registry of Deeds ...	2,910	28	2,938
38	Local Government	8	—	8
39	Office of the Minister for Education ...	109	—	109
43	National Museum	11	—	11
47	Lands	2,335	—	2,335
48	Forestry	1,726	97	1,823
50	Industry and Commerce	108	141	249
52	Aviation and Meteorological Services ...	4	—	4
54	Posts and Telegraphs	339	4	343
56	Defence	873	575	1,448
60	Office of the Minister for Social Welfare	18	—	18
63	Health	3	3	6
	TOTAL ...£	11,171	1,234	12,405

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1956, TO
VARIOUS INSTITUTIONS

	£
Bodleian Library, Oxford	31
National Library	47
Department of State, U.S.A.	46
British Museum	45
Royal Geographical Society, London	3
University College, Dublin	15
University College, Cork	3
University College, Galway	17
Queen's University, Belfast	3
Trinity College, Dublin	13
Magee University College, Derry	3
National Library of Wales	4
National Library of Scotland	2
Cambridge University Library	30
Library of British House of Commons	5
TOTAL	£267

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	438,135	413,680	24,455	—
B.—Travelling Expenses ...	27,000	27,751	—	751
C.—Incidental Expenses ...	840	663	177	—
D.—Telegrams and Telephones	5,850	4,840	1,010	—
RESEARCH WORK				
E.1.—Seed Testing and Propagation				
<i>Original</i> ... £31,950				
<i>Supplementary</i> 10,000				
	41,950	46,192	—	4,242
E.2.—Veterinary Research ...	73,955	74,147	—	192
E.3.—Subscriptions, etc., to International and other Research Organisations	13,804	13,732	72	—
E.4.—Research Grants to University College, Dublin ...	2,714	2,242	472	—
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	3,450	2,654	796	—
E.6.—Peatland Experimental Station, Glenamoy, Co. Mayo				
<i>Original</i> ... Nil				
<i>Supplementary</i> £25,000				
	25,000	17,022	7,978	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms	217,519	210,215	7,304	—
F.2.—Grants to Private Agricultural Schools, etc. ...	60,985	42,986	17,999	—
F.3.—Veterinary College ...	32,050	32,944	—	894

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Scholarships in Agriculture, etc. ...	2,595	2,409	186	—
F.5.—University College, Dublin : Faculty of General Agriculture ...	24,984	24,984	—	—
F.6.—University College, Cork : Faculty of Dairy Science ...	13,000	13,000	—	—
F.7.—Additional Grants to University Colleges ...	38,992	38,992	—	—
F.8.—Educational Tours for Instructors in Agriculture, etc.	10	—	10	—
F.9.—Rural Groups Advisory Service ...	5,000	1,381	3,619	—
G.1.—Improvement of Milk Production ...	55,340	53,052	2,288	—
G.2.—Improvement of Live Stock	21,975	19,210	2,765	—
G.3.—Improvement of Poultry and Egg Production ...	73,100	51,938	21,162	—
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	793	712	81	—
H.—Grants to County Committees of Agriculture ...	247,400	245,000	2,400	—
I.—Special Agricultural, etc., Schemes ...	275,250	202,025	73,225	—
J.—National Stud ...	868	868	—	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	3,639	3,272	367	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000	—	—
K.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ...	2,600	2,600	—	—
K.4.—Grants to certain Rural Organisations (Grants-in-Aid)				
Original ...	Nil			
Supplementary ...	£4,500			
	4,500	3,000	1,500	—
L.—Botanic Gardens, Glasnevin	25,403	26,124	—	721

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.1.—Miscellaneous Work ...	38,607	38,422	185	—
M.2.—Fees for Reports on Agricultural Conditions ...	3,925	3,287	638	—
M.3.—Loans and Grants for Agricultural Purposes, etc. ...	5,170	1,818	3,352	—
M.4.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements, Milking Machines, Fertilisers, Ground Limestone, Fodder and Fuel, and Advances to the Co-operative Fruit Growers' Society, Limited, Dungarvan				
<i>Original</i> ...	£5,000			
<i>Supplementary</i> ...	5,000			
	10,000	9,873	127	—
M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	5	1	4	—
M.6.—Improvement of the Creamery Industry ...	5	—	5	—
M.7.—Agricultural Production—Consultative Council ...	5	—	5	—
M.8.—Farm Buildings Scheme and Water Supplies				
<i>Original</i> ...	£727,966			
<i>Supplementary</i> ...	105,000			
	832,966	833,556	—	590
M.9.—Land Project ...	2,690,610	2,697,297	—	6,687
M.10.—Ground Limestone Subsidy				
<i>Original</i> ...	£600,000			
<i>Supplementary</i> ...	80,000			
	680,000	693,707	—	13,707
M.11.—Prevention of Contagious Abortion and other Diseases in Cattle ...	13,000	6,624	6,376	—
M.12.—Artificial Insemination of Livestock ...	8,596	6,425	2,171	—
M.13.—Bovine Tuberculosis Eradication Scheme ...	262,000	209,813	52,187	—
M.14.—Grants for Pasteurisation of Separated Milk ...	100,000	—	100,000	—

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 1954				
<i>Original</i> ...	£20,173			
<i>Supplementary</i> ...	5			
	20,178	17,028	3,150	—
N.2.—Bovine Tuberculosis Order, 1926				
<i>Original</i> ...	£5,000			
<i>Supplementary</i> ...	2,250			
	7,250	7,243	7	—
N.3.—Horse Breeding Act, 1934	1,213	1,260	—	47
N.4.—Live Stock Breeding Act, 1925 ...	5,470	4,689	781	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	32,800	29,339	3,461	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc. ...	28,800	30,174	—	1,374
O.3.—Agricultural Produce (Pota- toes) Act, 1931 and Destructive Insects and Pests Acts, 1877 to 1954, etc. ...	37,803	36,097	1,706	—
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 ...	88,033	81,534	6,499	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1954, etc.	13,900	10,658	3,242	—
O.O.5.—Grain Storage (Loans) Act, 1951 ...	225,000	111,750	113,250	—
O.6.—Acquisition of Land (Allot- ments) (Amendment) Act, 1934 ...	18,500	20,180	—	1,680
O.7.—Flax Act, 1936 ...	4,085	3,993	92	—
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...	11,700	10,492	1,208	—
O.9.—Sundry Statutes ...	330	243	87	—
P.—Subsidies, Allowances, etc., for Dairy Produce ...	2,200,000	2,198,771	1,229	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Q.—Technical Assistance ...	15,000	4,929	10,071	—
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	9,104,652	8,657,838	477,699	30,885
	414,500	—	414,500	—
GROSS TOTAL				
Original ... £8,872,897				
Less Supplementary ... 182,745	£ 8,690,152	8,657,838	63,199	30,885
			Surplus of Gross Estimate over Expenditure £32,314	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—	—	—		
R.—Appropriations in Aid				
Original ... £1,467,137				
Less Supplementary 217,515	1,249,622	1,245,197	£4,425	
NET TOTAL				
Original ... £7,405,760				
Supplementary 34,770	£ 7,440,530	7,412,641	Net Surplus to be surrendered £27,889	

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	63
Receipts under the Land Project ...	42,000	76,654
Miscellaneous ...	—	9,643
	£42,350	£86,390

Details of the miscellaneous receipts are as follows:—

	£
Compensation for loss of services of officers injured in accidents ...	138
Refunds in respect of payments made in previous years ...	1,662
Sale of old stores and allowances in respect of sacks, containers, etc., returned ...	6,718
Recoupment of salaries of eight officers seconded in assisting national farm survey ...	875
Bank interest allowed on sub-accountants' balances ...	19
Delegates' fees and the proceeds from the sale of the Transactions of the International Soil Fertility Meeting held in Dublin in July, 1952 ...	227
Other items ...	4
	£9,643

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff vacancies mainly in the agricultural and veterinary inspectorates.
- C.—Replacements of uniforms for messengers, etc., were less numerous than allowed for and expenditure on carriage of parcels, office incidentals, etc., was lower than anticipated.
- D.—Saving due to the fact that only three of the quarterly claims in respect of the central offices telephone service came in the course of payment during the year.
- E.1.—The appointment during the year of additional staff at the Seed Testing Station, the purchase of additional equipment for that Station, the necessity for more travelling than was provided for in connection with the pedigree seed wheat scheme and recoupment of the cost of providing improved laboratory and storage facilities at the Cereal Station, Ballinacurra, Co. Cork, were responsible for the excess expenditure on this subhead.
- E.4.—Expenditure on salaries and travelling in respect of research work on potato root and strawberry eelworm was lower than estimated due to vacancies on the staff of the laboratory, and as wheat midge infestation was not so prevalent as expected the necessity for research work did not arise to the extent anticipated.
- E.5.—A saving of £1,945 on miscellaneous investigations was mainly due to the fact that investigations on cut-away bog reclamation and cultivation in conjunction with Bord na Móna did not commence as early as expected. The saving was modified by additional expenditure of £1,149 on the investigation into the costs of milk production for which only a token provision was made in the absence of information as to how long the inquiry would last.
- E.6.—Saving due mainly to the fact that claims for the supply of equipment, fencing materials, seeds, fertilisers, etc., for which provision was made did not come in the course of payment until after the close of the year.
- F.1.—The saving was on general expenses of management at the Department's farms which are difficult to estimate closely as they depend upon the numbers of live stock and the quantities of seeds, manures, feeding stuffs, implements and tools and other farm requisites which have to be purchased during the year.
The expenditure under this subhead includes payments amounting to £251 in respect of compensation and costs to the owners of motor vehicles which were damaged in collisions with a motor van and motor lorry located respectively at the Munster Institute and Grange Farm (S. 48/1/50).
- F.2.—Capital grants amounting to £15,433 were not earned before the close of the year. The remainder of the saving was due mainly to changes in the teaching staffs during the year and to vacancies in students' places.
- F.4.—A number of the scholarships provided were not filled for part of the year.
- F.9.—Saving mainly due to the fact that most of the Parish Agents for whose incidental expenditure this provision was made did not take up duty until late in the year.
- G.1.—The demand for dairy bulls did not exhaust the full provision made and fewer animals than expected qualified for bonus under the dairy bull bonus scheme. Grants to cow testing associations amounted to less than the estimate due to a decrease in the number of associations as compared with the previous year and a small saving on salaries arose from a staff vacancy. The saving on the subhead was modified by additional expenditure on travelling caused by more frequent visits to pedigree herds and on incidentals due to the necessity for purchasing more sampling equipment than was anticipated.
- G.2.—The provision made for the purchase of stock pigs was not utilised owing to the incidence of disease amongst pigs in Great Britain, and the number of thoroughbred stallions and Irish Draught colts obtainable was less than expected. There was a decrease in the number of animals presented for inspection at mare shows and the full provision made for carriage on premium bulls and boars was not needed. Irish Draught Horse classes at shows did not attract sufficient entries

to warrant payment of the full amount provided for prizes and the increased provision made for mare nominations was not fully utilised. Additional expenditure on the purchase of stock bulls and rams was due to an increase in the demand for these animals.

G.3.—The principal savings were £1,291 on salaries and travelling expenses due to staff vacancies; £9,821 on grants to poultry keepers and £6,981 on grants to pedigree breeders which were not applied for to the extent anticipated and £4,291 on grants to supply-farm owners towards the cost of stock cockerels which were available in smaller numbers than expected. Additional expenditure of £1,497 on subsidies on day-old chicks was due to the increased demand, and an excess of £407 on the provision made for the purchase of poultry legbands arose from the payment this year of claims received from suppliers which were outstanding from the previous year. Minor variations on other items of the subhead left the net saving £21,162.

The expenditure under this subhead includes a payment of £8 in respect of compensation and costs to the owners of a motor vehicle which was damaged in a collision with one of this Department's motor vans (S. 48/1/50).

G.4.—No expenditure was incurred out of the provision made for a contribution towards the cost of raspberry canes, blackcurrant bushes, etc., and there was a small saving on travelling expenses. The saving was modified by additional expenditure on the purchase of equipment required for trials and experiments.

I.—The principal saving was £75,290 on the provision made for the Gaeltacht glasshouse scheme as proposals for the establishment of a new unit at Cahirciveen and for the heating of growers' houses in the Donegal area did not materialise this year. Other savings included £1,459 on the purchase of rams which were not obtainable to the full extent provided for; £453 on demonstration plots and £213 on shelter belts due to claims for supplies under these headings not being received until after the close of the year; £339 on the scheme to encourage the use of lime for agricultural purposes due to delay in deliveries of ground limestone; £259 on the schemes in North-West Cavan as the full number of bulls provided for could not be located and £192 and £69 on the purchase of fencing materials and the supply of beehives, respectively, the demand for which did not reach expectations. Additional expenditure was incurred on travelling (£1,803) and on veterinary dispensaries (£154) for which the provisions made proved inadequate; and on the purchase of bulls (£1,091) due to the increased demand. Minor variations on other items of the subhead left the net saving £73,225.

K.1.—The Royal Dublin Society's autumn fruit show was not held this year.

K.4.—The projects proposed by the organisations concerned were put into operation later in the year than was anticipated.

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

M.3.—The number of loans for which application was made during the interval between the framing of the estimates and the transfer of the loan schemes to the Agricultural Credit Corporation was much smaller than expected.

M.4.—The expenditure under this subhead includes sums amounting to £33 recouped to the Agricultural Credit Corporation in respect of costs and expenses 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.—Additional expenditure of £326,228 on grants to farmers, partly offset by a saving of £303,660 on payments to contractors, was due to an increased tendency on the part of farmers to employ contractors to carry out on a grant basis works which would otherwise fall to be executed under Section B of the Land Project. This applied particularly in the case of large works involving substantial grants and the exceptionally favourable weather during the year enabled an unusual number of these and other works to be completed and the grants paid within the year. The necessity for purchasing additional drainage pipes, materials for culverts, etc., caused an excess of £5,578 on the provision made for that purpose and there were casual excesses amounting to £5,548 on the provisions made for

salaries and wages, travelling expenses and miscellaneous expenses. Savings of £21,910 on payments to the Office of Public Works, due mainly to a decision to finance out of the National Development Fund certain works for which provision had been made in the estimate, £2,396 on the purchase of machinery which was not required to the extent anticipated and small savings on other items of the subhead left the net excess £6,687.

M.10.—Deliveries of ground limestone increased more than was anticipated when the supplementary estimate was being framed, due to the favourable weather conditions which prevailed.

M.11.—Despite intensive publicity measures to encourage stock owners to have their cattle treated against contagious abortion and other diseases the demand for vaccines fell far short of expectations.

M.12.—The saving was on salaries and travelling expenses due to staff vacancies.

M.13.—The principal savings were £21,550 out of the provision of £94,500 made for the payment of compensation for animals slaughtered as fewer animals were disposed of than expected; £16,823 out of the provision of £35,000 for supplementary grants to herd owners for the erection, etc., of cow byres as the number of byres in respect of which grants were paid during the year was smaller than estimated, and £9,934 on salaries of headquarters staff which were paid from Subhead A of the Vote and left as a final charge to that subhead. The remainder of the saving on this subhead was due to the fact that supplies of tuberculin, tattooing equipment, etc., were not required to the extent anticipated.

M. 14.—The full provision was saved as in no case was the installation of pasteurising plant certified as completed within the year.

N.1.—It was not found necessary to utilise the provision made for additional staff and vacancies during the year in the staff of ship inspectors caused a further saving on wages and a small saving on travelling expenses. Additional expenditure was incurred on payment of compensation for animals slaughtered on account of John's Disease for which only token provision was made, on uniforms and overalls due to increased prices and on equipment, disinfectants, etc., required in connection with outbreaks of anthrax during the year.

N.4.—Combing operations could not be carried out to the extent anticipated. The Consultative Council did not meet during the 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 fees and expenses of Referees.

O.1.—Savings of £796 on salaries and £2,055 on travelling were due to staff vacancies and to less need for travelling than was allowed for in the estimate. General expenses amounted to £610 less than estimated mainly because of a decline in the quantity of eggs exported during the year.

O.2.—The excess on this subhead was due to the grant of an improved salary scale to the staff of Junior Inspectors with effect from 1st January, 1955.

O.3.—The saving was mainly on salaries due to vacancies in the staff of Potato Inspectors and to the fact that the services of additional staff were not required to the full extent for which provision was made.

O.4.—The services of part-time Veterinary Examiners and of temporary Lay Inspectors were not required as extensively as expected due to a decline in carcase beef exports and a reduction in pig slaughtering as compared with the previous year.

O.5.—The number of outstanding dockets submitted for exchange for fertiliser credit vouchers under the Fertiliser Credits (Wheat) Scheme was smaller than expected and a saving of £1,606 on the provision of £2,500 made for this service resulted. Expenditure on salaries and travelling was £1,696 less than estimated due to staff vacancies. Additional expenditure of £61 was incurred on the purchase of equipment which was not foreseen when the estimates were being framed.

- O.O.5.—Two applications for loans were withdrawn and in some other cases the necessary legal formalities precedent to the issue of loans were not completed before the close of the year.
- O.6.—Excess expenditure of £2,476 on the provision of free seeds, manures, implements, etc., due mainly to the increased cost of seed potatoes, and a casual excess of £83 on travelling were partly offset by savings of £890 on salaries and incidentals as it was not necessary to employ Allotment Instructors to the full extent for which provision was made.
- O.8.—The saving was due to staff vacancies and to less expenditure than expected on advertising and publicity. Additional expenditure was incurred on payment of a claim for legal assistance which covered a period of almost two years and there was a small excess on the provision made for telegrams and telephones.
- O.9.—Sampling equipment for the purposes of the Fertilisers and Feeding Stuffs Act was not required to the extent anticipated 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 token provisions amounting to £30 were made.
- Q.—The saving arose from the fact that pending the completion of an agreement on the financing of technical assistance from the American Grant Counterpart Special Account only projects of an urgent nature related to current work were developed. The expenditure under this subhead includes a payment of £11 in respect of this Department's share of the cost of hotel and meals reservations made in Denmark for an Agricultural Instructor who was unavoidably prevented from participating in an agricultural study tour for officers of County Committees of Agriculture (S. 90/19/56).

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, certification fees, sale of pure line seed, etc.	E.1	20,920	20,454
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	E.2	17,350	16,485
3. Receipts from students' fees, sale of live-stock and farm produce, rents, etc.	F.1		
Albert Agricultural College		746	746
Athenry Agricultural Station			
Original £22,500			
Less Supplementary 6,000			
		16,500	16,175
Ballyhaise Agricultural Station			
Original £16,400			
Less Supplementary 2,000			
		14,400	13,069
Clonakilty Agricultural Station ...		12,500	11,828
Johnstown Castle Agricultural College		14,000	14,933
Munster Institute		10,354	10,385
Grange Farm, Dunsany			
Original £12,570			
Less Supplementary 2,000			
		10,570	8,791

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
4. Receipts from students' and other fees : Veterinary College	F.3	7,800	7,371
5. Receipts from sale of dairy bulls at re- duced prices, fees for leasing of such bulls, and registration fees	G.1	4,900	4,197
6. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2	3,870	4,624
7. Receipts from fees in respect of poultry hatchery licences, etc.	G.3 & O.9	2,100	2,433
8. Repayment of advances by Comhlucht Siúicire Éireann, Teoranta <i>Original</i> £100 <i>Supplementary</i> 14,035		14,135	14,135
9. Receipts from sale of seeds, manure, live- stock, etc.	I.	9,725	9,595
10. Receipts from sale of fencing materials, including fencing loans	I.	250	177
11. Refund of portion of the cost of certain schemes in North-West Cavan	I.	330	672
12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	I.	5,865	7,436
13. Receipts in respect of seed supplied to smallholders at reduced prices <i>Original</i> £52,500 <i>Less Supplementary</i> 5,500	I.	47,000	47,414
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	—
15. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands <i>Original</i> £2,500 <i>Less Supplementary</i> 1,400	M.1	1,100	1,109
16. Sums recoverable in respect of the salaries, etc., of officers seconded to the Dairy Disposal Co., Ltd., the Pigs and Bacon Commission, the Irish Potato Marketing Co., Ltd., the Irish National Stud Co., Ltd., Coras Tráchtála, Teo., etc.	A., M.1 & M.12	12,540	13,043
17. Repayments of agricultural loans (ex- cluding fencing loans) <i>Original</i> £26,250 <i>Supplementary</i> 1,000	M.3	27,250	27,116

	Corres- ponding Debit Subhead	Estimated £	Realised £
18. Repayments of loans for the purchase of cattle and sheep	M.M.5	5	20
19. (a) Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, ground limestone subsidy, bovine tuberculosis eradication, pasteurisation of separated milk and technical assistance	A., K.4, M.10, M.13, M.14 & Q.		
<i>Original</i>			
<i>Less Supplementary</i>			
		775,000	769,999
(b) Recoupment from National Development Fund of cost of staff engaged on duties in connection with bovine tuberculosis eradication		8,000	9,198
20. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.11		
<i>Original</i>			
<i>Less Supplementary</i>			
		2,000	2,070
21. Receipts from artificial insemination fees, sales of semen, etc.	M.12		
<i>Original</i>			
<i>Supplementary</i>			
		18,000	18,181
22. Receipts from sale of cows slaughtered under the Bovine Tuberculosis Eradication Scheme	M.13		
<i>Original</i>			
<i>Less Supplementary</i>			
		50,000	55,681
23. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3	725	534
24. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4	3,600	3,590
25. Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1		
<i>Original</i>			
<i>Less Supplementary</i>			
		10,900	9,706
26. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.	O.2	6,700	7,139
27. Receipts from fees for inspection of potatoes, etc.	O.3	2,200	2,597
28. 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		

		Corres- ponding Debit Subhead	Estimated £	Realised £
(a) Receipts from licences, inspection fees, etc.				
(1) Fresh Meat Acts				
Original ...	£32,500		12,500	9,322
Less Supplementary	20,000			
(2) Pigs and Bacon Acts				
Original ...	£33,500		23,500	21,310
Less Supplementary	10,000			
(3) Slaughter of Cattle and Sheep Acts ...			7,500	8,946
(b) Levy on the slaughter of cattle and sheep ...			10	9
(c) Fees for inspecting open-pack meats ...			1,500	2,036
(d) Fees for inspecting canned hams			500	343
(e) Fees for inspecting dressed venison			10	
29. Agricultural Produce (Cereals) Acts and Wheat Order, 1954, etc.		0.5		
(a) Receipts from registration fees, etc. ...			10	15
(b) Receipts from grain dealers' licences ...			1,000	1,095
30. Repayment of advances made under the Grain Storage (Loans) Act, 1951		0.0.5		
Original ...	£25,000		15,350	15,438
Less Supplementary ...	9,650			
31. Fees for licences under the Milk and Dairies Act ...		0.9	265	263
32. Miscellaneous receipts ...			624	867
33. Local Taxation (Customs and Excise Duties) Grant ...			40,650	40,650
34. Receipts from Church Temporalities Fund			10,000	10,000
35. Estate Duty Grant ...			4,000	4,000
TOTAL			£1,249,622	£1,245,197
Original ...	£1,467,137			
Less Supplementary	217,515			

2. Deficiency in receipts from sales of live stock, due to a reduction in the number of cattle sold and to lower prices than estimated, was partly offset by additional receipts from the sale of vaccines at the Veterinary Research Laboratory, Thorndale, due to the increased demand, and from sales of farm produce at Abbotstown Farm due to increased yields.

3. Receipts from sales of live stock at Ballyhaise Agricultural Station and Grange Farm declined more than was anticipated when the supplementary estimate was being framed.

4. The deficiency was mainly in receipts from students' fees which vary with the number of students in attendance at the Veterinary College. In addition, a number of sums due for the treatment of animals at the College were not received until after the close of the year.

5. The number of dairy bulls available for leasing or resale at reduced prices was lower than expected.

6. The surplus was in receipts from the leasing or resale of stock bulls and rams as more of these animals were available as a result of the additional purchases made in this and the previous year. The estimates of receipts from the sale of colts and the leasing or resale of stock pigs were not realised as fewer animals than expected were available.

7. The estimate did not include receipts from sales of white turkey hatching eggs which were imported subsequently for the propagation by breeders of white turkeys of imported strains.

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

11. The refund made this year of portion of the cost of certain schemes in North-West Cavan included a sum due in respect of the previous year.

12. Growers' repayments exceeded expectations because production of tomatoes increased due to favourable weather conditions and the average sale price was higher than estimated.

14. The repayment provided for under this heading was brought to account a few days after the close of the year.

16. The surplus was due mainly to recoupment from the Dairy Disposal Co., Ltd., in respect of the period from 1st October, 1954, to 31st December, 1955. No recoupment was due from the Irish National Stud Co., Ltd., as the arrangement regarding the secondment of an officer to that company was terminated after the estimate was framed.

18. Efforts to collect arrears due in respect of loans for the purchase of cattle and sheep were more successful than expected.

22. The decrease in receipts from sales of cows slaughtered under the Bovine Tuberculosis Eradication Scheme which was anticipated when the supplementary estimate was being framed did not take place.

23. Applications for licences under the Horse Breeding Act, 1934, declined more than was expected.

25. The decrease in the original estimate of receipts from fees, etc., under the Agricultural Produce (Eggs) Act was greater than was visualised when the supplementary estimate was being framed.

26. The surplus was in receipts from sales of packages of butter forfeited which were more numerous than anticipated.

27. An increase in the quantity of ware potatoes exported caused additional receipts from inspection fees.

28. (a) (1) The number of animals presented for examination under the Agricultural Produce (Fresh Meat) Acts showed a considerable decrease as compared with the estimate and a proposed increase in the rates of fees payable did not come into operation this year.

(2) Deficiency due to a decrease in the number of pigs slaughtered at bacon factories as compared with the previous year and to the fact that the introduction of an increased rate of veterinary examination fee was deferred.

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

(c) Surplus due partly to the increased demand for open-pack meat products and partly to an increased rate of inspection fee for part of the year.

(d) Exports of canned hams decreased more than was expected.

29. (a) and (b) Applications for registration and for licences were more numerous than anticipated.

32. Miscellaneous receipts are variable and a close estimate is not possible.

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £304, £231, £202 and £172, 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 £58 from the Condensed Milk Company of Ireland (1928), Limited, for acting as secretary of that company.

A Senior Superintending Veterinary Inspector, a Senior Inspector and a Principal Officer received allowances of £306, £102 and £102, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary members of the commission during the year.

A Senior Inspector received an allowance of £313 from the funds of the Irish Potato Marketing Company, Limited, for acting as general manager of the company.

Two Veterinary Inspectors on loan to the Dairy Disposal Company, Limited, for whole-time duty at the cattle artificial insemination main stations of the company received allowances of £137 each from the funds of the company.

The Director of the Land Project received a gratuity of £100 for the performance of special duties.

The Farm Manager at Abbotstown Farm received a gratuity of £150 for the performance of extra duties.

Four Farm Improvement Supervisors and a Drainage and Reclamation Supervisor received gratuities of £150, £150, £150, £140 and £75, respectively, for duties in connection with the investigation into the costs of milk production.

A Higher Executive Officer received a gratuity of £100 from Córas Tráchtála, Teoranta, for services rendered during the year.

Two Junior Marketing Inspectors and a Clerical Officer received £153, £105 and £63, respectively, in respect of Army Reserve pay.

Two Parish Agricultural Advisory Agents (Congested Districts) in charge of the Gaeltacht glasshouse scheme in the Donegal and Connemara areas received gratuities of £100 and £60, respectively, for additional hours worked during the year ended 31st October, 1955.

Twenty-five Clerical Officers, twelve Writing Assistants, one Shorthand Typist, one Typist and two Temporary Clerical Assistants received sums varying from £51 to £135 in respect of overtime.

Eleven Ship Inspectors and two Messengers received sums varying from £51 to £65 in respect of overtime, Sunday duty, etc.

An Assistant Foreman, two Gardeners and a Labourer at the Botanic Gardens received £106, £63, £55 and £52, respectively, for overtime, Sunday duty, etc.

Fifteen farm hands at Athenry Agricultural Station, seventeen at Ballyhaise Agricultural Station, seven at Clonakilty Agricultural Station, four at Johnstown Castle Agricultural College, three at the Munster Institute, eight at Grange Farm and fifteen at Abbotstown Farm received sums varying from £51 to £203 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £1,461 in respect of the remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of approximately £368 in respect of the remuneration of staff temporarily lent, without repayment, to this Department.

Stores valued at £151 surplus to the requirements of the Department of Defence were taken over by this Department (S. 8/16/45).

Plants for shelter belts valued at £330 were supplied to this Department without repayment by the Department of Lands (Forestry Division) (S. 90/8/55 and S. 90/7/49).

A mobile workshop, a caravan with equipment, miscellaneous tools, spare parts, etc., surplus to the requirements of this Department were transferred to other Departments and Offices as follows :—

	£
Department of Lands (Forestry Division)	5,123
Department of Defence	631
Office of Public Works	1,725
(S. 90/13/53, S. 86/1/56, S. 86/4/55, S. 7/8/53, S. 8/22/40 and S. 90/20/54).	

This Account includes an *ex-gratia* payment of £150 to a contractor in compensation for loss claimed to have been incurred in supplying seed potatoes at the contract price. Subhead I. (S. 9/2/55).

The liability of a contractor under the purchase-in-default clause of a contract for the supply of seed oats was reduced on an *ex-gratia* basis to £50 and the balance withheld under the clause, *viz.* £238, was paid. Subhead I. (S. 9/2/55).

A claim for £10 in respect of reinsurance premium and interest due by a borrower in connection with a loan advanced to him for the purchase of a bull was waived and the amount of the reinsurance premium, *viz.* £2, was admitted as a charge to Subhead M.3 (S. 90/19/55).

Subhead M.9 of this Account includes expenditure of £851 in respect of compensation for injuries sustained by a member of the public in an accident in which an official vehicle was involved and £57 for the loss of a bullock and damage to property in the course of land reclamation operations (S. 48/1/50 and S. 90/7/49).

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

Reference	Amount	
	£	
S. 90/8/39	19	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S. 90/16/55	46	Balance of fee due in respect of an export licence issued under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950, to a firm which subsequently went out of business.
S. 90/54/36	6	Two special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 91/3/30	25	Sums varying from £2 to £10 due by four persons in respect of bulls sold on special terms in the congested districts and a sum of £3 for a boar sold.
S. 90/9/33		

Fines amounting to £651,345 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 98 cases of registered dealers who had defaulted, and in 31 cases of former registered dealers whose premises were transferred. The sum involved, viz. £129, was 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.

14th November, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1956 (Capital amounts only)

	£
For the purchase of agricultural implements, etc.	14260
For the purchase of bulls	14801
For the purchase of stallions	143
For the erection of fencing in congested districts	51
For the erection and equipment of corn mills	200
Loans to agricultural credit societies (a)	7464
Advances under the Grain Storage (Loans) Act, 1951	399270
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (b)	29375
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	21883
Miscellaneous	25
	<hr/>
	£487472

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

(b) Reducible, if certain conditions are complied with, to £10,102.

J. DEMPSEY,
Accounting Officer.

14th November, 1956.

GENERAL CATTLE DISEASES FUND

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1956

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	£		£
Balance on 1st April, 1955	...	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	26,897
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	...	Balance on 31st March, 1956	8,689
Fines	...		...
Transfer from Oireachtas Vote 27, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle	...		...
	2,425		
	<u>£35,586</u>		<u>£35,586</u>

J. DEMPSEY,
Accounting Officer.

14th November, 1956.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1956

SERVICE	Balance at 1st April, 1955	Advances from Department of Finance	Other Receipts	Total	Payments	Balance at 31st March, 1956
	£	£	£	£	£	£
Bovine Tuberculosis Eradication Scheme (Co. Sligo and Bansha area) ...	3,408	49,000	43,675	96,083	92,978	3,105
Improved facilities under the Farm Buildings Scheme and the Farm Water Supply Scheme for farmers undertaking Bovine Tuberculosis Eradication ...	—	10,000	—	10,000	9,241	759
Provision of facilities for the production of foundation stocks of seed ...	—	34,500	—	34,500	29,556	4,944
Provision of artificial insemination facilities in North Western area ...	—	7,850	—	7,850	2,850	5,000
Drainage of River Rye, Co. Kildare ...	—	13,220	—	13,220	13,220	—
Pestland Experimental Station, Glenanoy, Co. Mayo (provision of buildings and equipment)	—	3,000	—	3,000	1,144	1,856
TOTAL ...£	3,408	117,570	43,675	164,653	148,989	15,664

J. DEMPSEY,
Accounting Officer.

14th November, 1956.

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, 1956, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid and for a payment in respect of compensation

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	30,340	28,826	1,514	—
B.—Travelling Expenses ...	2,500	2,376	124	—
C.—Incidental Expenses ...	240	114	126	—
D.—Telegrams and Telephones	320	311	9	—
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	340	218	122	—
E.2.—International Council for the Study of the Sea ...	860	855	5	—
E.3.—Sea Fisheries Protection ...	10	—	10	—
E.4.—Whale Fisheries Act, 1937	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission	275	199	76	—
INLAND FISHERIES				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	34,850	37,334	—	2,484
F.2.—Artificial Propagation of Fish	1,550	1,049	501	—
F.3.—State Fisheries	1,450	1,906	—	456
F.4.—Scientific and Technical Investigations, etc. ...	900	667	233	—
F.5.—Compensation, etc. ...	20,000	12,706	7,294	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	10,000	10,000	—	—
F.7.—Foyle Fisheries	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.8.—Contribution to the Salmon Research Trust of Ireland, Incorporated (Grant-in-Aid)	1,000	106	894	—
F.9.—River Erne (Tidal Waters): <i>Ex-gratia</i> Payment of Balance of Compensation, including Interest <i>Original</i> ... Nil <i>Supplementary</i> £20,500	20,500	20,500	—	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara	42,385	42,385	—	—
GROSS TOTAL <i>Original</i> ... £147,030 <i>Supplementary</i> 20,500	£ 167,530	159,552	10,918	2,940
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,978	
	—	—	Deficiency of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	30,390	25,435	£4,955	
NET TOTAL <i>Original</i> ... £116,640 <i>Supplementary</i> 20,500	£ 137,140	134,117	Net Surplus to be surrendered £3,023	

Extra Receipts payable to Exchequer

Estimated Realised

Cash surplus available from the Foyle Fisheries Commission ...

£ £
— 2,500

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Most of the provision made for advertising was saved as few public fishery inquiries were necessary during the year. The saving was modified by additional expenditure on carriage of parcels due to increased rates and on newspapers due to increased prices.

E.1.—Scientific investigations were on a smaller scale than expected.

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

E.5.—The saving was on travelling expenses as only one of the two meetings of the Commission provided for was held.

- F.1.—Additional expenditure of £3,319 on payments to local authorities under Section 13 of the Fisheries Act, 1925, was due to the levy of increased rates after the estimate was framed. The requirements of boards of conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939, necessitated expenditure of £475 more than the provision, and payments to boards of conservators and to the Garda Síochána Reward Fund in respect of fines and forfeitures under Sections 10 and 15 of the Fisheries (Amendment) Act, 1949, which cannot be closely estimated, exceeded the provision by £192. Savings on other items of the subhead reduced the excess expenditure to £2,484.
- F.2.—The quantities of salmon ova and brown trout ova required from privately owned hatcheries were smaller than expected and it was not necessary to import brown trout ova to the extent anticipated.
- F.3.—The estimate did not include provision for the wages of employees at Shean and Lagduff fishery properties nor for the cost of maintenance of these properties as it was expected that the properties would be sold before the beginning of the year. The sales did not take place, however, until the end of the year.
- F.4.—Salmon-tagging experiments and experimental netting in connection with the investigation of salmon stocks were on a smaller scale than expected. Experiments on the fertilisation of trout waters were concluded earlier than anticipated and only a small part of the provision made for miscellaneous expenses, which cannot be closely estimated, was utilised.
- F.5.—Some of the claims for which provision was made did not come in course of payment before the close of the year.
- F.8.—The Salmon Research Trust was not established until late in the year and only a small portion of the grant-in-aid provided was earned.

APPROPRIATIONS IN AID

	Estimated	Revised
	£	£
(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	1,713
(3) Lettings of sporting rights (Subhead F.3.)	600	983
(4) Repayment of advances made to the former Sea Fisheries Association	14,000	£778
(5) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	1,400	650
(6) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—
(7) Receipts from salmon export licences	100	84
(8) Repayment of advances by the Foyle Fisheries Commission (Subhead F.7)	5	—
(9) Miscellaneous receipts	2,630	2,577
	<u>£30,390</u>	<u>£25,435</u>

(2) It is not possible to estimate closely receipts from fines and forfeitures in respect of fishery offences as they depend upon the number of prosecutions brought and the penalties imposed.

(3) The estimate of receipts from lettings of sporting rights did not include lettings at Shean and Lagduff fishery properties as it was expected that these properties would have been sold before the beginning of the year.

(4) The deficiency in repayment of advances made to the former Sea Fisheries Association was brought to account shortly after the close of the year.

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

(7) The number of salmon export licences taken out was lower than usual.

EXTRA REMUNERATION (exceeding £50)

An Inspector of Fisheries received an allowance of £313 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 £255 from An Bord for acting as manager.

NOTE

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

J. DEMPSEY,
Accounting Officer.

20th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1955 (Establishment of Fish Farm)	2,050	Payments to Inland Fisheries Trust in connection with establishment of Fish Farm ...	6,700
Advances from Department of Finance— Establishment of Fish Farm ...	4,650	Payment to An Bord Iascaigh Mhara in connection with establishment of a Fish Handling and Processing Station at Galway ...	2,500
Establishment of Fish Handling and Processing Station at Galway ...	2,500	Payments to An Bord Iascaigh Mhara, etc., in connection with the Provision of Fishing Boats in the Fíor-Ghaeltacht ...	22,684
Provision of Fishing Boats in the Fíor-Ghaeltacht ...	22,684		
	£31,884		£31,884

J. DEMPSEY,
Accounting Officer.

20th October, 1956.

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, 1956, 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 ...	73,172	69,948	3,224	—
A.2.—Film Censorship ...	3,742	3,826	—	84
A.3.—Censorship of Publications	4,071	3,870	201	—
A.4.—Legal and Technical Assistance ...	10	200	—	190
A.5.—Irish Legal Terms Advisory Committee ...	5	—	5	—
A.6.—An Bord Uchtála ...	3,647	3,619	28	—
B.—Travelling Expenses ...	2,100	2,424	—	324
C.—Incidental Expenses ...	258	511	—	253
D.—Telegrams and Telephones ...	900	797	103	—
E.—Expenses in connection with Awards for Acts of Bravery	75	17	58	—
F.—Film Censorship Equipment	1,000	421	579	—
TOTAL ...£	88,980	85,633	4,198	851
Surplus to be surrendered ...			£3,347	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Fees for nationality and citizenship certificates (No. 13 of 1935) ...	750	71
2. Fees for documents of identity ...	50	47
3. Miscellaneous ...	—	33
	£800	£1,51

1 and 3. These receipts cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving mainly due to delay in filling vacancies and to staff changes.

A.3.—Saving mainly due to a staff change.

A.4.—Claims for drafting assistance rendered to the District Court Rules Committee (£100) and the Superior Courts Rules Committee (£100) were received.

B.—Excess due to increased travelling by staff.

C.—Excess due to screening cinemascope films in outside cinemas pending installation of suitable equipment in Film Censor's office.

D.—Saving due to a telephone account for 1955-56 not being received before the end of the year.

E.—Less compensation was awarded than expected.

F.—The equipment cost less than estimated.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £79 for service in the Army Reserve.

NOTE

£6,462 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
27th September, 1956.

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

GARDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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 ...	3,071,675	3,080,276	—	8,601
B.—Allowances ...	275,090	268,985	6,105	—
C.—Subsistence Allowances ...	20,500	20,606	—	106
D.—Locomotion Expenses ...	71,855	72,380	—	525
E.—Clothing and Equipment ...	135,272	122,027	13,245	—
F.—Furniture, Bedding, etc. ...	35,069	5,574	29,495	—
G.—Barrack Maintenance ...	15,000	14,768	232	—
H.—Transport and Carriage ...	105,564	84,671	20,893	—
I.—Fuel, Light and Water ...	23,000	22,487	513	—
J.—Medical Expenses ...	10,427	10,392	35	—
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	650	817	—	167
L.—Telegrams and Telephones	37,000	37,155	—	155
M.—Compensation ...	3,000	3,663	—	663
N.—Incidental Expenses ...	7,233	6,157	1,076	—
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and Other Expenses in connection therewith ...	370	340	30	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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	810,385	666,095	144,290	—
GROSS TOTAL ...£	4,622,090	4,416,393	215,914	10,217
			Surplus of Gross Estimate over Expenditure £205,697	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— Q.—Appropriations in Aid ...	102,170	102,306	£136	
NET TOTAL ...£	4,519,920	4,314,087	Total Surplus to be surrendered £205,833	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£
3,400	4,184

Details of the above receipts are as follows :—

	£
Fees for stamping of bottles	3,484
Motor park attendants' licences	2
Centage charges to insurance companies for collection of insurance premiums	698
	£4,184

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Saving mainly due to the making-up allowance for 1955-56 being paid after the close of the year of account.

F.—Saving mainly due to delay in deliveries.

H.—Saving due to delay in delivery of new cars with consequential saving on maintenance costs and to fewer advances for the purchase of officers' cars.

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

N.—Saving mainly due to reduced purchases of photographic and wireless equipment.

P.—There were fewer retirements than estimated.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1.	Repayments of sums advanced to officers under Subhead H					7,000	9,216
2.	Payments for services rendered by the Garda Síochána ...					5,700	5,898
3.	Recovery in respect of loss of property or damage to stores, etc.					150	32
4.	Proceeds of sale of old stores and cast uniforms ...					8,000	10,712
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	221
7.	Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933					75,000	68,867
8.	Proceeds of sale of forfeited and unclaimed property, etc.					300	437
9.	Fees for accident reports					4,500	5,380
10.	Receipts from public assistance authorities in respect of expenses incurred by the Garda Síochána under the Mental Treatment Act, 1945					350	259
11.	Refund of pension deductions by re-joiners					100	190
12.	Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.					500	818
13.	Miscellaneous receipts					300	254
						<u>£102,170</u>	<u>£102,306</u>

1. Surplus due to facilities for purchase of cars being extended to Inspectors in previous financial year.

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

7. Deficiency due partly to overestimation and partly to miscellaneous expenses chargeable against the receipts proving to be greater than anticipated.

STATEMENT OF LOSSES (Stores, etc.)

(1) In six collisions involving Garda vehicles the damage, amounting to £522 was attributable to Garda personnel (S. 16/10/46, S. 16/5/54, S. 16/6/54, S. 16/9/55 and S. 16/4/56).

(2) In twenty-three collisions involving Garda vehicles the damage, amounting to £369, was not attributable to Garda personnel. In one case the sum of £1 was recovered under a halving agreement (S. 16/21/51, S. 16/13/52, S. 16/1/55, S. 16/7/55, S. 16/1/55, S. 16/10/55, S. 16/11/55, S. 16/12/55, S. 16/1/56, S. 16/2/56, S. 16/3/56, S. 16/5/56, S. 16/5/56, S. 16/6/56 and S. 16/10/56).

(3) The sum of £54 was accepted in settlement of a claim for £87 in respect of the loss of services of two Gardai injured in a traffic accident (S. 13/47/54).

NOTES

The expenditure under Subhead H includes £85 for driving licence fees and third-party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

The amount of £1,145 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

Surplus firearms and ammunition of an estimated value of £1,279 were transferred to the Department of Defence (S. 13/34/54).

An *ex-gratia* payment of £51 was made to a householder in respect of damage caused to her kitchen roof by a member of the Garda Síochána (S. 13/8/55).

GARDA SÍOCHÁNA REWARD FUND, 1955-56

The appended Statement shows the total receipts proper to the Fund for the year 1955-56, the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1956.

	£		£
Balance from previous year ...	14,108	Payments during the year ended 31st March, 1956 ...	11,831
Total amount credited in the year 1st April, 1955, to 31st March, 1956 ...	11,568	Balance on 31st March, 1956*	13,845
	<u>£25,676</u>		<u>£25,676</u>

* In addition there were, on the 31st March, 1956, sums held in suspense accounts payable to the Reward Fund amounting to £1,177.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th November, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	116,162	111,561	4,601	—
B.—Victualling ...	15,880	13,445	2,435	—
C.—Clothing, Bedding, Furniture, etc. ...	7,970	6,538	1,432	—
D.—Medicines, Surgical Instruments, etc. ...	700	592	108	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ...	15,250	16,290	—	1,040
F.—Rent, etc. ...	204	200	4	—
G.—Escort and Conveyance ...	7,750	7,448	302	—
H.—Maintenance of Buildings and Equipment ...	5,300	5,846	—	546
I.—Fine Fund ...	10	10	—	—
J.—Travelling Expenses ...	400	149	251	—
K.—Incidental Expenses ...	2,200	1,800	400	—
L.—Telegrams and Telephones ...	550	460	90	—
M.—Maintenance of Prisoners confined in District Mental Hospitals ...	17,900	17,394	506	—
N.—Gratuities to Prisoners ...	600	562	38	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	1,050	—	—
P.—Manufacturing Department and Farms ...	24,824	19,397	5,427	—
GROSS TOTAL ...£	216,750	202,742	15,594	1,586
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £14,008	
Deduct—			Deficiency of Appropriations in Aid realised £5,239	
Q.—Appropriations in Aid ...	31,010	25,771	Net Surplus to be surrendered £8,769	
NET TOTAL ...£	185,740	176,971		

Estimated daily average number of prisoners ... 465

Actual daily average number of prisoners ... 388

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies not being filled in anticipation of the closing of Cork and Sligo Prisons.
- B., C. and D.—There were fewer prisoners than expected.
- E.—Excess mainly due to the purchase of more fuel than estimated for.
- H.—Some works for which provision had been made in 1954-55 were not completed until the year of account.
- J.—Fewer officers were transferred than anticipated.
- K.—Saving mainly due to fewer prisoners needing treatment in outside hospitals.
- L.—There were fewer telephone calls than expected.
- P.—Less materials were purchased owing to reduced production of mailbags.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	29,318	23,963
2. Receipts from farms and gardens (including value of produce used in the prisons)	1,350	1,514
3. Rents	116	92
4. Sales of old stores and miscellaneous receipts ...	226	202
	<u>£31,010</u>	<u>£25,771</u>

1. Deficiency due to reduced sales of mailbags.
2. A close estimate of these receipts is not possible.

NOTES

1. Two darning machines valued at £125 were transferred from the Department of Posts and Telegraphs for use in Mountjoy Prison (S. 44/1/55).
2. Certain arms and ammunition valued at £25 were taken over by the Department of Defence (S. 13/34/54).
3. A sum of £345 was paid *ex gratia* to a fuel contractor to offset an increase in the cost of turf to him. Subhead E. (S. 9/7/52).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
9th October, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S, CLONMEL,
Dr. for the Year ended 31st March, 1956 *Cr.*

—	Agriculture	Other Industries	Total	—	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1955	£ 1,481	£ 13,248	£ 14,729		£	£	£
Purchases, 1955-56	...	753	20,101	Sales, 1955-56	...	1,506	24,562
Profit	...	800	3,632	*Stock in hand, 31st March, 1956	...	1,528	12,394
	£ 3,034	35,428	38,462		£ 3,034	35,428	38,462

* Viz.—Manufactory materials, £8,418; manufactured goods, £1,783; tools, etc., £2,193

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1955	£ 347	Amounts due in respect of sales as at 1st April, 1955	£ 4,291
Purchases during year to 31st March, 1956	20,101	Sales during year to 31st March, 1956	26,068
	20,448		30,359
*Amounts due in respect of purchases as at 31st March, 1956	1,051	†Amounts due in respect of sales as at 31st March, 1956	4,882
Expenditure from Subhead P. as per Appropriation Account	£19,397	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	£25,477
*Viz.—Public Departments, £284; other persons, £767		†Viz.—Public Departments, £4,808; other persons, £74	

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	69,635	65,394	4,241	—
B.—Travelling Expenses ...	12,785	13,180	—	395
C.—Incidental Expenses ...	1,020	971	49	—
D.—Our Lady's Home, Henrietta Street, Dublin	100	73	27	—
TOTAL ...£	83,540	79,618	4,317	395

Surplus to be surrendered ... £3,922

Extra Receipts payable to Exchequer					Estimated	Realised
					£	£
District Court fines ... ..	...	...	...	...	21,000	19,300
Miscellaneous ... ..	...	...	...	...	—	9
					<u>£21,000</u>	<u>£19,309</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to delay in filling vacancies ; offset by payment of improved salary scales to provincial District Court Clerks.

EXTRA REMUNERATION (exceeding £50)

A temporary clerk received a gratuity of £120 for acting as District Court Clerk.

A District Court Clerk received £538 from Vote 60 for his services as Branch Manager, Department of Social Welfare.

A male typist in the Metropolitan District Court Office received £51 in respect of Army Reserve pay.

NOTES

1. The amount of £21,398 was received in respect of fees (stamps) paid in the District Court.
2. A sum of £13, being the amount of an overpayment to a former District Court Clerk in respect of excess annual leave, was written off as irrecoverable (E. 21/7/55).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	139,160	133,593	5,567	—
B.—Sheriffs and Under Sheriffs ...	1,800	1,748	52	—
C.—Travelling Expenses ...	8,970	9,479	—	509
D.—Incidental Expenses ...	1,765	1,777	—	12
E.—Telegrams and Telephones ...	1,290	1,261	29	—
GROSS TOTAL ...£	152,985	147,858	5,648	521
			Surplus of Gross Estimate over Expenditure £5,127	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,695	
F.— <i>Deduct—</i> Appropriations in Aid ...	29,785	31,480	Total Surplus to be surrendered £6,822	
NET TOTAL ...£	123,200	116,378		

Extra Receipts payable to Exchequer

Estimated

Realised

Interest on public bank accounts

£

£

—

47

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to delays in filling vacancies and to retrenchments.

C.—Excess due to increased travelling by Circuit Court staff.

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	2,676
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ...	9,500	9,400
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ...	20	51
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 ...	16,250	17,853
6. Miscellaneous ...	5	—
	<u>£29,785</u>	<u>£31,480</u>

5. A close estimate of these receipts is not possible.

NOTE

The amount of £7,020 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	88,968	2,085	—
B.—Travelling and Incidental Expenses	200	226	—	26
C.—Telegrams and Telephones	832	785	47	—
D.—Stenography (Central Criminal Court)	730	730	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	261	—	11
F.—Expenses of High Court	2,400	2,661	—	261
G.—Purchase of Law Books	5	—	5	—
GROSS TOTAL ...£	95,470	93,631	2,137	298
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,839	
H.—Appropriations in Aid	910	1,262	Surplus of Appropriations in Aid realised £352	
NET TOTAL ...£	94,560	92,369	Total Surplus to be surrendered £2,191	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Lunacy percentages	2,500	3,678
Miscellaneous	—	9
	£2,500	£3,687

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to delay in filling vacancies and to staff changes.

F.—Excess due to the hearing of original High Court actions in Cork.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Bankruptcy percentages	900	1,262
2. Land Judge's Office: Duty on estates	10	—
	<u>£910</u>	<u>£1,262</u>

1. These receipts depend upon factors which cannot be predicted closely.

NOTE

Fees (stamps) were received as follows:—

	£
Judicature fees	5,429
Bankruptcy Court fees	637
Judgments Registry fees	219
Chief Justice fees	958
	<u>£7,243</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
9th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	65,570	63,819	1,751	—
B.—Travelling and Incidental Expenses	346	319	27	—
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	30,269	28,744	1,525	—
E.—Travelling and Incidental Expenses	125	111	14	—
TOTAL ...£	96,320	92,993		—
Surplus to be surrendered ...£			3,327	

Extra Receipts payable to Exchequer					Estimated	Realised
					£	£
Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds ...					—	4
Refund of overpayment					—	8
						£12

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to staff changes ; offset by increases in the basic pay of the mapping staff and certain general service grades.

D.—Saving mainly due to delay in filling vacancies and to staff changes.

EXTRA REMUNERATION (exceeding £50)

The Chief Clerk and a Staff Officer, Grade II, in the Land Registry received gratuities of £150 and £75, respectively, for extra attendance.

Two Clerical Officers in the Land Registry received sums amounting to £51 and £53, respectively, for performing higher duties and for overtime.

NOTE

The following fees (stamps) were received:—

							£
Land Registry	...	...	...	...	...	...	80,913
Registry of Deeds	...	...	...	...	...	...	2,547
							<u>£13,460</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
9th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	9,288	9,293	—	5
B.—Incidental Expenses ...	272	180	92	—
TOTAL ...£	9,560	9,473	92	5
Surplus to be surrendered			£87	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

EXTRA REMUNERATION (exceeding £50)

An Assistant received £167 in fees from Vote 55.

NOTE

Fees (stamps) amounting to £533 were received in respect of this service.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	5,118	5,091	27	—
B.—Law Costs ...	20	—	20	—
C.—Travelling and Incidental Expenses ...	60	48	12	—
GROSS TOTAL ...£	5,198	5,139	59	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £59	
Deduct—			Deficiency of Appropriations in Aid realised £1	
D.—Appropriations in Aid ...	38	37	Net Surplus to be surrendered £58	
NET TOTAL ...£	5,160	5,102		

Extra Receipts payable to Exchequer	Estimated	Realised
Penalties recovered for non-publication of charitable bequests ...	£ 5	£ —
Recovery of overpayment of salary ...	—	2
	£5	£2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

C.—Charges for telephone less than estimated.

J. S. MARTIN,
Accounting Officer.

26th September, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities, Grants and other Expenses in connection with Housing, and Miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	203,875	206,190	—	2,315
B.—Travelling Expenses ...	24,950	25,232	—	282
C.—Incidental Expenses ...	820	974	—	154
D.—Telegrams and Telephones ...	2,500	2,844	—	344
E.—Expenses in connection with International and other Congresses	420	343	77	—
F.—Statutory Inquiries ...	900	1,163	—	263
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 ...	1,050	980	70	—
I.1.—Contributions towards Housing Loan Charges of Local Authorities	1,575,000	1,454,662	120,338	—
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950, 1952 and 1954	2,250,000	2,247,014	2,986	—
I.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	2,000	1,939	61	—
I.4.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950	25,000	—	25,000	—
I.5.—Grants to Local Authorities towards cost of Housing Schemes	100,000	75,596	24,404	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934	5,300	5,055	245	—
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 ...	6,500	6,500	—	—
M.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	125,000	123,110	1,890	—
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 ...	5	—	5	—
Q.—Development Works in Bogs acquired by Local Authorities	50	20	30	—
GROSS TOTAL ...£	4,750,565	4,578,807	175,116	3,358
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £171,758	
			Surplus of Appropriations in Aid realised £5,751	
<i>Deduct—</i>			Total Surplus to be surrendered £177,509	
R.—Appropriations in Aid ...	52,395	58,146		
NET TOTAL ...£	4,698,170	4,520,661		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Refund by utility society of housing grants made in previous years	—	20)
Appointed Officers' fees in connection with housing grant applications	—	32
		<u>£232</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to revision of salaries of Engineering and Architectural Inspectors, temporary Engineering Assistants, Local Government Auditors and various general service grades of Officer, partly offset by savings arising from death, transfer and retirement of officers, absence of officers on sick leave at reduced pay and delay in filling vacancies.
- C.—Excess due to greater recourse to testing of commodities in connection with the Local Authorities (Combined Purchasing) Act, unforeseen fees arising from attendance of members of engineering staff at special courses and increased cost of newspapers.
- D.—Cost of main telephone service was greater than anticipated.
- E.—It was decided not to attend two congresses for which provision had been made.
- F.—The number of inquiries held was greater than anticipated.
- H.—The deficits to be met by the subsidies were less than anticipated.
- I.1.—The grant included provision for a contribution to loan charges in connection with a loan to be raised by Dublin Corporation by the issue of stock. The contribution did not fall to be paid as the issue was not made until the latter part of the financial year.
- Also, the contributions towards the annual loan charges on a number of housing schemes were less than the estimate because the annual losses to the local authorities on the schemes, by reference to which the amount of the contribution is determined, proved less than had been allowed for.
- I.4.—No payment of grants was required as it was found possible by the principal authority concerned, Dublin Corporation, to accommodate all the applicants, newly-married couples, for tenancies of reserved houses, in dwellings vacated by persons formerly of this category who were transferred to other houses.
- I.5.—The saving resulted from the cancellation of the allocation of grants in respect of dwellings, the erection of which had not commenced on or before 29th February, 1956. Alternative financial arrangements were adopted in such cases.
- J.—The number of local authorities who operated allotment schemes during the year showed a decrease as compared with the number operating such schemes during the previous year. The resulting saving was partly offset by increased costs of land acquisition and labour.
- K.—The voted provision was supplemented by an additional grant of £300,000 from the National Development Fund.
- Q.—This service has since been discontinued.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	23,000	23,300
2. Costs payable by local authorities in relation to inquiries	1,725	1,741
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	19,200	19,823
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	5,470	6,073
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued	3,000	7,209
	<u>£52,395</u>	<u>£58,146</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 (£3,225); housing letting grant refunded by local authority (£16); overpayment of grants on Local Authorities (Works) Act Schemes (£1,373), Rural Housing Scheme (former Transition Development Fund Grant) (£300) and Sanitary Service Scheme (£2,295) refunded by local authorities following examination of final costings.

EXTRA REMUNERATION (exceeding £50)

A Staff Officer, Grade III, received £66 for the performance of Grade I duties.

A Staff Officer, Grade I, received £51 for the performance of Higher Executive Officer duties.

NOTES

Expenditure of approximately £42 was incurred in respect of the remuneration of an officer lent, without repayment, to another Department.

The Account of another Department includes expenditure of approximately £60 in respect of the remuneration of an officer lent, without repayment, to this Department.

The Account also includes expenditure of £1,046, being a further portion of the special grant of £6,190 to a local authority sanctioned by the Minister for Finance in respect of the provision of a sanitary service work and previously referred to in the Notes to the Appropriation Account, 1952-53. The expenditure was charged to Subhead L of the Vote (S. 72/18/48).

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,

2nd October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance in period 1st April, 1955, to 31st March, 1956 :—		Transferred to Road Fund ...	192,718
For transfer to Road Fund	192,718	Payments to local authorities for road works in Fíor-Ghaeltacht ...	59,528
For road works in Fíor-Ghaeltacht ...	59,528	Payments to local authorities for works under the Local Authorities (Works) Act, 1949 (Subhead K. of Vote)	300,000
To supplement provision under Subhead K. of Vote for grants to local authorities for the execution of works under the Local Authorities (Works) Act, 1949 ...	300,000		
	<u>£552,246</u>		<u>£552,246</u>

J. GARVIN,
Accounting Officer.

2nd October, 1956.

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, 1956, 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	187,994	182,778	5,216	—
A.2.—Travelling Expenses ...	300	517	—	217
A.3.—Incidental Expenses ...	1,400	1,274	126	—
A.4.—Telegrams and Telephones	2,400	2,649	—	249
INSPECTION, ORGANISATION, ETC.				
B.1.—Salaries, etc.	125,818	121,940	3,878	—
B.2.—Travelling and Incidental Expenses	29,500	28,760	740	—
<hr/>				
C.—Preparation of Irish Vocabularies	10	—	10	—
D.—Expenses in connection with the Council of Education	750	614	136	—
<hr/>				
GROSS TOTAL ...£	348,172	338,532	10,106	466
			Surplus of Gross Estimate over Expenditure £9,640	
			<hr/>	
			Surplus of Appropriations in Aid realised	
			<hr/>	
<i>Deduct—</i>	Estimated	Realised		
E.—Appropriations in Aid ...	82	105	£23	
			<hr/>	
NET TOTAL ...£	348,090	338,427	Total Surplus to be surrendered £9,663	
			<hr/>	
			Estimated	Realised
			£	£
Extra Receipts payable to Exchequer				
Compensation for loss of services of officer injured				
in accident			—	29

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by officers of the Department and of representatives of the Department at conferences was greater than anticipated.
- A.3.—Expenditure on advertising and messengers' uniforms was less than anticipated.
- A.4.—Excess due to increased use of telephone and to increased cost of telephonists' services.
- 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	40
	<u>£82</u>	<u>£105</u>

EXTRA REMUNERATION (exceeding £50)

A Senior Inspector received £51 from Vote 13 for acting as examiner. An Executive Officer received £104 from the Vote for Wireless Broadcasting.

Twenty-four Clerical Officers received sums varying from £51 to £97 in respect of overtime.

A Clerical Officer received a gratuity of £50 for special duties performed (E. 45/3/50) and £53 in respect of overtime.

NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £366 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £725 in respect of remuneration of two teachers temporarily lent, without repayment, to this Department.

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,
23 Deireadh Fómhair, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	88,000	91,916	—	3,916
A.2.—Repayable Advances of Training College Fees to Students ...	14,250	13,724	526	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	79,000	76,283	2,717	—
A.4.—Grants to Colleges providing Courses in Irish for National School Teachers ...	100	—	100	—
<hr/>				
B.—Examinations ...	6,600	6,732	—	132
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools Original ... £6,987,800 Supplementary 90,000	7,077,800	7,009,581	68,219	—
C.2.—Model Schools—Miscellaneous Expenses ...	4,590	4,443	147	—
C.3.—Van and Boat Services ...	20,530	20,485	45	—
C.4.—Incidental Expenses ...	250	110	140	—
C.5.—Free Grants of School Requisites ...	600	418	182	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices	69,000	68,307	693	—
C.7.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	69,000	65,525	3,475	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Holiday and School Scholarships in Gaeltacht (Grant-in-Aid)	1,600	1,130	470	—
C.9.—Grants towards the Cost of Free School Books for Necessitous Children	5,300	4,854	446	—
D.—Superannuation, etc., of Teachers	909,900	922,662	—	12,762
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers	5,000	2,334	2,666	—
D.D.D.—Payment to Government of Northern Ireland in respect of a Teacher who transferred under the Teachers' Pension Rules, 1924, to the Service of that Government	—	187	—	187
GROSS TOTAL				
Original £8,261,520				
Supplementary 90,000				
£ 8,351,520	8,351,520	8,288,691	79,826	16,997
			Surplus of Gross Estimate over Expenditure £62,829	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
E.—Appropriations in Aid	112,390	115,256	£2,866	
NET TOTAL			Total Surplus to be surrendered	
Original £8,149,130				
Supplementary 90,000				
£ 8,239,130	8,239,130	8,173,435	£65,695	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—It was not found possible to complete the examination of claims for these grants before the end of the financial year.

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

C.5.—The number of claims received was less than had been expected.

C.7.—It was not found possible to complete the examination of all claims before the end of the financial year.

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

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

D.D.—The number of claims which matured for payment was less than anticipated.

D.D.D.—Special subhead opened with the sanction of the Department of Finance to allow of the teaching service of a teacher prior to transfer to Northern Ireland being reckoned for pension purposes (P. 5/8/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
TRAINING OF TEACHERS		
(1) Training college entrance examination fees	150	197
(2) Refund of cost of training	1,400	1,209
(3) Recovery of training college fees advanced to necessitous students	6,000	7,981
PREPARATORY COLLEGES		
(4) Fees from students	11,000	12,515
(5) Book fees from students	320	329
(6) Sale of livestock, farm produce, etc.	1,500	1,390
(7) Miscellaneous	170	232
SUPERANNUATION, ETC., OF TEACHERS		
(8) Income from securities formerly part of the National School Teachers' Pension Fund	63,250	62,792
(9) Receipts from Church Temporalities Fund	26,598	26,598
(10) Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	302	204
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	1,309
	<u>£112,390</u>	<u>£115,256</u>

(2), (3), (6), (10) and (11) These receipts are variable.

(4) The increase in the average fee paid by students was greater than was expected at the time of preparation of the estimate.

NOTE

Equipment valued at £14, surplus to requirements, was taken over, without repayment, from the Department of Industry and Commerce (S.103/3/52).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

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

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

No. of Cases	Total Amount
	£
5	151

(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.

T. Ó RAIFEARTAIGH,

Accounting Officer.

AN ROINN OIDEACHAIS,
16 Samhain, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CARLISLE AND BLAKE FUND

Fund comprising donations left in trust by the late Lord Carlisle, an ex-Chief Secretary for Ireland, Messrs. Blake and Corballis, formerly Commissioners of National Education (Ireland), and Reverend W. T. Worship, of Beeston, Norfolk. The Carlisle, Blake and Corballis Funds were amalgamated under the title of the Carlisle and Blake Fund by order of the Commissioners of National Education in 1874, and the Worship Fund was incorporated with the Carlisle and Blake Fund in 1934. The combined Fund is administered by the Department of Education.

The income of the Fund is expended in annual premiums to National Teachers.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
3½ per cent. Exchequer Bonds, 1965/70	2,580	3½ per cent. Exchequer Bonds, 1965/70	2,580

INCOME ACCOUNT

	£		£
Balance on 1st April, 1955 ...	156	Payment of Prizes	201
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	90	Balance on 31st March, 1956 ...	45
	<u>£246</u>		<u>£246</u>

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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
3½ per cent. National Security Loan, 1956/61	500	3½ per cent. National Security Loan, 1956/61	500
3½ per cent. Exchequer Bonds, 1965/70	1,060	3½ per cent. Exchequer Bonds, 1965/70	1,060
5 per cent. National Loan, 1962/72	150	5 per cent. National Loan, 1962/72	150
4½ per cent. National Loan, 1975/80	104	4½ per cent. National Loan, 1975/80	104
	<u>£1,814</u>		<u>£1,814</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1955 ...	92	Balance on 31st March, 1956 ...	158
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16		
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	37		
Dividends on 5 per cent. National Loan, 1962/72	8		
Dividends on 4½ per cent. National Loan, 1975/80	5		
	<u>£158</u>		<u>£158</u>

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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
3½ per cent. Exchequer Bonds, 1965/70	151	3½ per cent. Exchequer Bonds, 1965/70	151

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	5	Balance on 31st March, 1956 ...	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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
3½ per cent. Exchequer Bonds, 1965/70	2,740	3½ per cent. Exchequer Bonds, 1965/70	2,740
5 per cent. National Loan, 1962/72	60	5 per cent. National Loan, 1962/72	60
	£2,800		£2,800

INCOME ACCOUNT

	£		£
Balance on 1st April, 1955 ...	105	Payments to Managers of six national schools in Co. Kerry	198
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	96		
Dividends on 5 per cent. National Loan, 1962/72	3	Balance on 31st March, 1956 ...	6
	£204		£204

REID BEQUEST—SCHEME " B "

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
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, 1955 ...	17	Prizes awarded to candidates admitted to training colleges	120
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	115	Balance on 31st March, 1956 ...	17
Dividends on 5 per cent. National Loan, 1962/72	5		
	<u>£137</u>		<u>£137</u>

REID BEQUEST—SCHEME " C "

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
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, 1955 ...	144	Payment of exhibitions to uni- versity students	120
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	162	Cost of advertisements ...	23
Dividends on 5 per cent. National Loan, 1962/72	20	Balance on 31st March, 1956 ...	183
	<u>£326</u>		<u>£326</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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
3½ per cent. Exchequer Bonds, 1965/70 	304	3½ per cent. Exchequer Bonds, 1965/70 	304

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	11	Payment of prizes for year 1955	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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
3½ per cent. Exchequer Bonds, 1965/70 	1,371	3½ per cent. Exchequer Bonds, 1965/70 	1,371
5 per cent. National Loan, 1962/72 	100	5 per cent. National Loan, 1962/72 	100
	<u>£1,471</u>		<u>£1,471</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1955 	84	Payment of scholarships 	40
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 	48	Cost of marking of papers— Scholarship Examination, 1954	1
Dividends on 5 per cent. National Loan, 1962/72 	5	Balance on 31st March, 1956 ...	96
	<u>£137</u>		<u>£137</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
16 Samhain, 1956.

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary 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)	645,000	640,111	4,889	—
A.2.—Laboratory Grants ...	51,700	50,243	1,457	—
A.3.—Grant for Irish and Bilingual Schools ...	46,500	48,943	—	2,443
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,435	165	—
A.5.—Bonus for Choirs and Orchestras ...	2,300	2,300	—	—
B.1.—Incremental Salary Grant	984,000	983,208	792	—
B.2.—Allowances in Aid of Rent	10,500	10,718	—	218
C.—Examinations ...	36,000	36,279	—	279
D.—Scholarships and Prizes ...	13,065	12,827	238	—
E.—Grant towards Publication of Irish Text Books ...	3,350	3,685	—	335
F.—Courses for Secondary Teachers ...	40	—	40	—
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10	—
GROSS TOTAL ...£	1,797,065	1,792,749	7,591	3275
			Surplus of Gross Estimate over Expenditure £4,316	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Deduct—Appropriations in Aid ...	48,375	52,358	£3,983	
NET TOTAL ...£	1,748,690	1,740,391	Total Surplus to be surrendered £8,299	

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 greater than anticipated.

E.—Excess due to the continuance in operation of the arrangements made in the previous financial year to remedy the shortage of text books in Irish.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Examination fees of students	12,000	15,432
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,391
(3) Sale of Irish text books	500	570
(4) Miscellaneous receipts	485	965
	<u>£48,375</u>	<u>£52,358</u>

(1) Revised rates of fees came into operation subsequent to the preparation of the estimate.

(4) Refunds of incremental salary were greater than anticipated.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Deireadh Fómhair, 1956.

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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
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	Balance on 31st March, 1956 ...	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, 1891, 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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
Guaranteed 2½ per cent. Stock	1,316	Guaranteed 2½ per cent. Stock	1,316

INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2½ per cent. Stock	36	Balance on 31st March, 1956	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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
2½ per cent. Consolidated Stock	849	2½ per cent. Consolidated Stock	849

INCOME ACCOUNT

	£		£
Dividends on 2½ per cent. Consolidated Stock ...	21	Balance on 31st March, 1956	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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955		Balance on 31st March, 1956	
3¾ per cent. Financial Agreement Loan, 1953/58 ...	79	3¾ per cent. Financial Agreement Loan, 1953/58 ...	79

INCOME ACCOUNT

	£		£
Balance on 1st April, 1955 ...	10	Cost of medals awarded ...	3
Dividends on 3¾ per cent. Financial Agreement Loan, 1953/58 ...	3	Balance on 31st March, 1956	10
	£13		£13

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, 1956

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
3½ per cent. National Security Loan, 1956/61	14,604	3½ 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 3½ 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	1,260
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	1,736	Cost of advertisements ...	64
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1955 ...	2	Cost of examination of candidates and marking of papers—Scholarship Examination, 1955	15
Rent for year 28th August, 1955, to 27th August, 1956, out of Abbey School, Tipperary (1s. 0d.)	—	Contribution towards the cost of the Abbey School, Tipperary	124
	<u>£2,243</u>		<u>£2,243</u>

REGISTRATION COUNCIL

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1956

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,
31 Deireadh Fómhair, 1956.

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	1,930	1,710	220	—
B.—Annual Grants to Vocational Education Committees ...	982,700	981,036	1,664	—
C.—Training of Teachers ...	44,295	39,839	4,456	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	16,350	15,353	997	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	7,160	6,404	756	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	30	26	4	—
F.—Examinations	7,450	7,755	—	305
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 ...	42,865	37,940	4,925	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	39,700	37,042	2,658	—
GROSS TOTAL ...£	1,142,480	1,127,105	15,680	305
	Estimated	Realised	Surplus of Gross Estimates over Expenditure £15,375	
I.—Appropriations in Aid ...	37,320	38,177	Surplus of Appropriations in Aid realised £857	
NET TOTAL ...£	1,105,160	1,088,928	Total Surplus to be surrendered £16,232	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships and allowances awarded was less than anticipated.
- C.—Revised rates of capitation grant authorised subsequent to the preparation of the estimate were lower than had been provided for. The cost of materials and part-time instruction at long training courses was less than anticipated.
- D.1.—The numbers of students and hours of attendance were less than anticipated.
- D.2.—One of the Rural Building Construction Courses provided for was not held. The expenditure on allowances to apprentices at all courses and the grant to the Cork Day Trades Preparatory School were less than anticipated.
- G.—Lump sums, pensions, marriage and death gratuities did not accrue to the extent 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 £6,000 ; other examinations £770)	6,770	7,241
(2) Fees for Courses	410	691
(3) Receipts from Church Temporalities Fund ...	30,000	30,000
(4) Miscellaneous receipts	140	245
	<u>£37,320</u>	<u>£38,177</u>

- (1) The number of candidates was greater than anticipated.
- (2) Attendance at summer courses was greater than anticipated.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Deireadh Fómhair, 1956.

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, 1956
CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>
£		£
Balance on 1st April, 1955 :—		
4½ per cent. National Loan, 1973/78 ...	20,042	...
4½ per cent. National Loan, 1975/80 ...	257	...
	<u>£20,299</u>	<u>£20,299</u>
Balance on 31st March, 1956 :—		
4½ per cent. National Loan, 1973/78 ...		20,042
4½ per cent. National Loan, 1975/80 ...		257
		<u>£20,299</u>

INCOME ACCOUNT

<i>Income</i>		<i>Income</i>
£		£
Balance on 1st April, 1955 ...	1	Expenses of departmental and vocational education com-
Dividends on 4½ per cent. National Loan, 1973/78 ...	902	mittee officials sent abroad ...
Dividends on 4½ per cent. National Loan, 1975/80 ...	11	Fees and expenses of lecturers ...
		Balance on 31st March, 1956 ...
	<u>£914</u>	<u>£914</u>

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
31 Deireadh Fómhair, 1956.

SCIENCE AND ART

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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 Allow- ances	69,590	63,818	5,772	—
A.2.—Travelling Expenses ...	500	636	—	136
A.3.—Incidental Expenses ...	650	672	—	22
A.4.—Telegrams and Telephones	440	320	120	—
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid)				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 9,500				
	10,500	10,500	—	—
A.6.—Fittings, Materials, etc. ...	500	495	5	—
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	5,085	665	—
A.9.—Fees and Expenses in con- nection with Inspection of Manuscripts and Editing of Publications	660	615	45	—
GENEALOGICAL OFFICE				
A.10.—Purchase of Objects for Heraldic Museum (Grant- in-Aid)	5	5	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL COLLEGE OF ART				
A.11.—Accessories, Models and Materials	2,725	1,617	1,108	—
A.12.—Scholarships and Prizes	660	639	21	—
—				
B.1.—Publications in Irish Original ... £24,000 Supplementary 231 (Re-Vote) ———	24,231	21,620	2,611	—
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	7,325	6,770	555	—
B.3.—The Irish Folklore Commission (Grant-in-Aid) ...	14,000	14,000	—	—
B.4.—University Scholarships ...	18,600	15,570	3,030	—
B.5.—Irish Committee of Historical Sciences (Grant-in-Aid)	850	100	750	—
B.6.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	9,800	9,800	—	—
B.7.—An tOireachtas (Grant-in-Aid)	1,500	1,500	—	—
B.8.—The National Film Institute of Ireland (Grant-in-Aid)	2,000	2,000	—	—
B.9.—Production of Films on behalf of Government Departments	5	—	5	—
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	7,500	7,028	472	—
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement	15	—	15	—
B.12.—Summer Courses in Music	1,500	1,438	62	—
B.13.—Research Grants to Students	1,250	1,160	90	—
B.14.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish	13,600	13,578	22	—
B.15.—Grants to Irish Colleges in the Gaeltacht	9,500	7,600	1,900	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.—Aid to Arts and Crafts Exhibitions	10	12	—	2
GROSS TOTAL				
Original ... £198,935				
Supplementary 9,731				
£ 208,666	208,666	191,578	17,248	160
			Surplus of Gross Estimate over Expenditure £17,088	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	9,965	10,943	£978	
			Total Surplus to be surrendered	
NET TOTAL				
Original ... £188,970				
Supplementary 9,731				
£ 198,701	198,701	180,635	£18,066	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to vacancies in staff.

A.2.—Excess due to increased travelling.

A.4.—Saving mainly due to delay in the payment of a telephone account.

A.8.—Expenditure out of this subhead in excess of £5,000 is limited to the amount of receipts from the sale of microfilms to Harvard University and these receipts were less than had been anticipated.

A.11.—Expenditure on special requirements and class materials was less than anticipated.

B.1.—The value of accounts coming in course of payment, the number of University text books which it was found possible to publish and the number of books qualifying for grants under the scheme for the publication of books in Irish by independent publishers were less than anticipated.

B.2.—The number of productions was not as great as had been expected.

B.4.—The number of scholarships awarded was less than anticipated and a number of scholarship-holders relinquished their scholarships.

B.5.—The saving represents the provision made in respect of the publication of the History of the Famine; this work was not published before the end of the financial year.

B.10.—It was not found possible to pay the grants due in full before the end of the financial year.

B.13.—Certain students who held scholarships or demonstratorships were ineligible for the award of full grants.

B.15.—The amount of the grants which matured for payment in the previous financial year was greater than was expected when the estimate for the 1955-56 financial year was being prepared.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
(1) Fees for tuition in National College of Art	...	...	...	2,250	2,824
(2) Fees for genealogical researches, etc.	...	...	...	1,600	1,917
(3) Sales of publications in Irish	...	...	...	3,750	3,885
(4) Sales of photographic reproductions	...	...	...	1,200	702
(5) Sum recoverable in respect of salary of officer seconded to An Chomhairle Ealaíon	...	...	...	945	1,085
(6) Miscellaneous receipts	...	...	...	220	530
				<u>£9,965</u>	<u>£10,943</u>

(1) The number of enrolments at the National College of Art was greater than anticipated.

(2) The increase in the amount of work for which fees were payable was greater than had been expected.

(4) Receipts from the sale of microfilms to Harvard University were less than had been anticipated.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £280 for service as part-time Teacher of Pottery.

An Assistant in the National Museum received an allowance of £204 from Vote 14 for acting as secretary of An Chomhairle Ealaíon.

An Assistant in the National Museum received an allowance of £107 from Vote 15 for acting as director secretary of the Commission on Place Names.

An Assistant in the National Museum received £194 from the Vote for Wireless Broadcasting.

Thirteen Attendants received sums varying from £51 to £61 in respect of Sunday and night duty.

NOTES

Publications valued at £159 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at 477 dollars were received (S. 18/2/48).

An Army station wagon was obtained on loan from the Department of Defence for approximately 20 weeks in connection with archaeological excavations at Lough Gara (S. 18/4/53).

Twenty concrete drainage pipes, valued at £25, which were purchased by the Department of Education in 1953, for use in connection with the Lough Gara excavation programme were transferred to the Office of Public Works (S. 18/4/53).

It was decided to defer indefinitely the publication of 35 manuscripts in respect of which sums amounting to £3,067 were paid in fees in the year 1931 and subsequent years.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
16 Samhain, 1956.

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.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, &C., OUT OF GRANTS-IN-AID,
1955-56

	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, 1955	44	26	1,138	342
Grants-in-Aid, 1955-56	10,500	5,000	5,085	5
	10,544	5,026	6,223	347
Expenditure, 1955-56 ...	10,021	4,993	5,987	6
Balances on 31st March, 1956£	523	33	236	341

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
16 Samhain, 1956.

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, 1956

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1955 :—		Balance on 31st March, 1956 :—	
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, 1955 ...	195	Field work of an archaeological nature	154
Dividends on 4 per cent. Funding Loan, 1960/90	26	Purchase of books for Library of Irish Antiquities Division ...	41
Dividends on 3½ per cent. Exchange Bonds, 1965/70 ...	261	Balance on 31st March, 1956 ...	237
	<u>£482</u>		<u>£482</u>

T. Ó RAIFEARTAIGH,

Accounting Officer.

AN ROINN OIDEACHAIS,
16 Sanhain, 1956.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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 ...	9,600	8,360	1,240	—
B.—Industrial Schools ...	199,450	191,037	8,413	—
C.—Places of Detention ...	2,620	2,351	269	—
D.—Conveyance Expenses ...	380	321	59	—
E.—Parental Moneys—Collection Expenses ...	690	796	—	106
GROSS TOTAL ...£	212,740	202,865	9,981	106
			Surplus of Gross Estimate over Expenditure £9,875	
	Estimated	Realised	Surplus of Appropriations in Aid realised £184	
Deduct— F.—Appropriations in Aid ...	5,800	5,984	Total Surplus to be surrendered £10,059	
NET TOTAL ...£	206,940	196,881		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B. and C.—The numbers under detention in certified schools and the numbers sent on remand or committed to places of detention were less than anticipated.

D.—Close estimation is difficult as the cost depends on the distance to be covered in each case.

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

NOTE

The average number under detention during the year 1955-56 at St. Anne's Reformatory for Girls, Kilmacud, was 14, 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,
23 Doireadh Fómhair, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	64,400	62,890	1,510	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	300	300	—	—
TOTAL ...£	64,700	63,190		—
Surplus to be surrendered ...£			1,510	

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
23 Dáireadh Fómhair, 1956.

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, 1956, 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 ...	7,000	6,771	229	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	3,000	3,000	—	—
C.—Travelling Expenses ...	150	91	59	—
D.—Incidental Expenses				
<i>Original</i> ...	£550			
<i>Supplementary (Re-Vote)</i> ...	1,000			
	1,550	1,503	47	—
TOTAL				
<i>Original</i> ...	£10,700			
<i>Supplementary</i> ...	1,000			
	£ 11,700	11,365		—
Surplus to be surrendered ...£			335	

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Cloakroom receipts ...	...	...	...	10	5
Sales of reproductions ...	...	...	...	140	69
				£150	£74

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Extra attendance and overtime less than anticipated.
 C.—Fewer journeys than anticipated were undertaken.
 D.—Carriage charges less than provided for.

EXTRA REMUNERATION (exceeding £50)

From Vote 55 the Registrar received £208 for special services

GRANT-IN-AID ACCOUNT

		£
Balance from 1954-55	...	3,632
Grant-in-Aid, 1955-56	...	3,000
		<hr/>
		6,632
Expended, 1955-56	...	4,074
		<hr/>
Balance to 1956-57	...	£2,558

THOMAS MCGREEVY,
Director and Accounting Officer.

1st October, 1956.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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 ; No. 18 of 1953 ; and No. 21 of 1954).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	588,010	567,608	20,402	—
B.—Travelling Expenses ...	34,000	32,058	1,942	—
C.—Incidental Expenses ...	2,500	2,193	307	—
D.—Office of Public Trustee ...	3,880	3,818	62	—
E.—Solicitor's Branch—Incidental Expenses	10,500	8,144	2,356	—
F.—Telegrams and Telephones	4,550	4,731	—	181
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933	7,000	6,999	1	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	116,500	116,580	—	80
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,200	17,193	7	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933, and Section 6 (4) of the Land Act, 1953 ...	682,000	683,856	—	1,856

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	120	30	—
I.—Improvement of Estates, etc.	625,105	625,422	—	317
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923 to 1954 ...	5	—	5	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	150	440	—	290
L.1.—Loss on Unoccupied Holdings ...	5	—	5	—
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	650	182	468	—
M.—Advances to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	100	110	—	10
N.—Advances to provide funds for the Maintenance of Embankments or other works ...	5	—	5	—
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	201	—	151
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	1,900	2,077	—	177

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950) ...	20,000	11,441	8,559	—
S.—Gratuities under Section 29 of the Land Act, 1950 ...	4,000	1,705	2,295	—
T.—Compensation under Section 30 of the Land Act, 1950	5	—	5	—
Losses	—	64	—	64
GROSS TOTAL ...£	2,118,275	2,084,942	36,459	3,126
			Surplus of Gross Estimate over Expenditure £33,333	
Deduct—			Surplus of Appropriations in Aid realised	
U.—Appropriations in Aid ...	162,605	169,465	£6,860	
NET TOTAL ...£	1,955,670	1,915,477	Total Surplus to be surrendered £40,193	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Interest on balances in Land Purchase Account No. 3 in the year 1955-56	750	300
Surplus income of Rent and Interest Account No. 3 in the year 1954-55	10,000	13,588
Miscellaneous	5	1,047
	£10,755	£14,935

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to delay in filling vacancies.

B.—Saving due to delay in filling vacancies in the Inspectorate Grade.

C.—The saving was attributable mainly to a reduction in the cost of casual labour employed on surveys due to non-completion of some turbary schemes within the year and to a decrease in the expenditure on messengers' uniforms and other miscellaneous items. An *ex-gratia* payment of 6s. 4d. was made to an officer of the Department as compensation for accidental damage to clothing (E. 109/41/41).

D.—Slight saving due to staff changes in the course of the year.

E.—Saving due to charges generally being less than anticipated.

F.—The excess was mainly due to increased cost of telephonists' services and the installation of two new telephones in local offices.

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

I.—Estimated as closely as possible. A sum of £45 was paid to a migrant in settlement of his claim in respect of defects in the dwellinghouse erected for him (F. 63/18/36). £26 was paid for the removal of stones and gravel from a site for dwellinghouses 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, 1956, in accordance with Department of Finance minute F. 163/11/26.

	£
Receipts ...	145,531
Payments ...	120,221
Surplus ...	£25,310

K.—Excess due to the maturing of larger claims than anticipated and to the depreciation in the Stock market of the price of Land Bonds.

L.1. and L.2.—Token votes.

L.3.—The number of cases was less than had been anticipated. The charges to the subhead were sanctioned by Department of Finance minutes F. 63/4/46 and F. 63/27/52.

M.—Estimated as closely as possible.

Statement of Advances and Recoupments

	£
Balance outstanding at 31st March, 1955 ...	13,794
Amount paid from the subhead in the year to 31st March, 1956 ...	110
	13,904
Amount recovered in the year to 31st March, 1956 ...	44
	13,860
Amount written off in the year to 31st March, 1956, per Department of Finance minutes F. 63/16/40 ...	2,110
Balance outstanding at 31st March, 1956 ...	£11,750

N. and O.—Token votes.

P.—Excess due to the maturing for payment of a substantial case which had not been anticipated. The charges to the subhead were sanctioned by Department of Finance minutes S. 60/30/41.

Q.—Excess due to the application of Section 11 of the Land Act, 1950, to a higher than expected proportion of annuities affecting the Local Loans and Land Bond Funds.

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

S.—Cases for payment did not arise to the extent envisaged.

T.—Token vote.

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

£12.—£12 was paid in respect of malicious damage to a gate, pier and wire fence on a holding on Estate of Colton, S. 20252, Co. Offaly (F. 63/1/54).

£33.—A cow purchased for a migrant on the Estate of Reynell, S. 20037, Co. Westmeath, had to be destroyed in accordance with the Bovine Tuberculosis Order of 1926 and on replacement the net amount of the loss, £33, was written off as irrecoverable (F. 63/1/54).

£1.—On a small plantation on a holding on Estate of Meldon, S. 1719, Co. Galway, two decayed trees bordering on the roadway were at the request of the County Council felled at a cost of £1. The holding was subsequently found to be vested but the tenant refused to accept responsibility for the expenditure (F. 63/6/55).

£11.—Lead valued at £10 was stolen from Estates of Redhouse and Morrison, S. 20634, Co. Wicklow, and Baroda, S. 20634, Co. Kildare; barbed wire valued at £1 was stolen from Estate of Osborne, S. 20505, Co. Kildare. Efforts to trace the materials proved fruitless and their value was written off as irrecoverable (F. 63/1/54).

£7.—£6 compensation with £1 costs was paid to a tenant on Estate of O'Farrell, S. 9698, Co. Galway, for damage to his oat crop caused by cattle which broke through a fence from adjoining lands on the hands of the Land Commission (F. 63/1/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from Church Temporalities Fund :—		
(a) Estimated cost of administration and management (44 & 45 Vict., c. 71 (sec. 4))	5,000	5,000
(b) Interest on Church Surplus Grant (No. 42 of 1923 (sec. 9 (3) and No. 14 of 1941 (sec. 50))	23,500	23,500
(2) Fees and costs recovered from purchase annuity defaulters	500	270
(3) Surplus income of Rent and Interest Accounts Nos. 1 and 2	27,000	28,661
(4) Repayment of (late) Congested Districts Board's loans ...	300	355
(5) Excess annuities (No. 25 of 1925 (sec. 7 (2) and (3)) and redemptions	82,000	87,819
(6) Fees collected in connection with proceedings under No. 38 of 1933 (sec. 28)	6,700	6,767
(7) Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1)) ...	100	44
(8) Local Loans Fund—expenses of management	3,500	3,500
(9) Contributions towards improvements expenditure	12,000	11,414
(10) Miscellaneous	2,005	2,135
	<u>£162,605</u>	<u>£169,465</u>

(3), (4), (6), (9) and (10)—Estimated as closely as possible.

(5) Surplus due to unusually large cash receipts on resale of migrants' old holdings to Forestry Division.

(2) and (7) It is difficult to make an accurate estimate of the receipts for these items.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT				£
Advance outstanding at 31st March, 1955	...	...	...	1,292
Add amount recovered which had been previously funded and waived				10
				£1,302
				£
Repaid to Exchequer in year to 31st March, 1956	...	...	...	500
Amounts written off as irrecoverable (F. 56/6/24) :—				
(1) Overpayments to landlords	...	...	...	113
(2) Discrepancy in the account	...	...	...	645
				1,258
Advance outstanding at 31st March, 1956	...	...	...	£44

All efforts to recover the overpayments in the case of six Estates proved unsuccessful due to failure to trace landlords or their representatives or to their insolvency or residence abroad.

The discrepancy in the Payment in Lieu of Rent Account has existed for several years and whilst efforts to locate its precise cause have been unsuccessful there is reason to believe that the deficit is included in a credit balance, otherwise unexplainable, in the account for compounded arrears of rent which was collected concurrently with payment in lieu of rent.

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade III received £104, two Higher Executive Officers £90 and £75, respectively, two Executive Officers £62 and £60, respectively, and two Clerical Officers £73 and £68, respectively.

The Solicitor and an Assistant Solicitor received £200 and £100, respectively, for performance of additional duties.

Two Clerical Officers received £73 and £72, respectively, for overtime.

A Higher Executive Officer received £424 and £2 in fees from Vote 55 and Vote 43, respectively.

A Record Attendant received £127 from Vote 54 for services as a night telephonist.

NOTES

Extra receipts payable to the Exchequer amounting to £1,687 were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities and annual sums ranging from 2s 0d. to 12s. 2d., and amounting in all to £1 13s. 10d. in respect of seven 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 £2 to £527 and amounting in all to £545 in respect of three holdings, were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/11/45, F. 63/4/46 and F. 63/27/52). Costs amounting to £3, due in respect of one holding sold as a result of default, were written off as irrecoverable (F. 63/27/52).

Deficiency of income incurred from the date of possession to the date of re-allotment, together with costs and expenses of possession proceedings, amounting to £67 in respect of one parcel of untenanted land taken up for default, was written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/12/48).

Sums ranging from 6d. to £50 and amounting in all to £486 in respect of grazing, conacre and bog rents, due by 640 tenants to the Rent and Interest Accounts were written off as irrecoverable (F. 56/3/31).

Engineering instruments and tools were lost in the years 1954-55 and 1955-56 to the estimated value of £8 and £9, respectively, and these amounts were written off as irrecoverable (F. 63/36/42 and F. 63/19/47).

This Account includes expenditure of approximately £3,248 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,
Accounting Officer.

29 Deireadh Fómhair, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	171,620	178,521	—	6,901
B.—Travelling Expenses ...	33,000	34,518	—	1,518
C.1.—Acquisition of Land (Grant-in-Aid)	75,000	75 000	—	—
C.2.—Forest Development and Maintenance, etc. ...	1,215,250	1,183,264	31,986	—
C.3.—Timber Conversion ...	213,300	205,447	7,853	—
D.—Grants for Afforestation Purposes	3,500	3,805	—	305
E.1.—Forestry Education ...	11,080	6,674	4,406	—
E.2.—Exhibits at Shows ...	100	109	—	9
F.—Agency, Advisory and Special Services	100	—	100	—
G.—Incidental Expenses ...	2,600	3,466	—	866
Losses	—	426	—	426
GROSS TOTAL ...£	1,725,550	1,691,230	44,345	10,025
			Surplus of Gross Estimate over Expenditure £34,320	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid ...	165,250	220,912	£55,662	
NET TOTAL ...£	1,560,300	1,470,318	Total Surplus to be surrendered £89,982	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to the upward revision of salary scales of the Forester and Inspector grades.
- B.—Saving in travelling by the Inspectorate was more than offset by an increase in travelling by Foresters.

C.2.—Saving due to deferment of purchase of certain machinery and a lower incidence of recoupment to the Office of Public Works for repairs to machinery than was expected.

D.—Incidence of expenditure under this subhead is difficult to forecast.

E.1.—Shelton Abbey Forestry School was not available for occupation during the year.

F.—Annual incidence of charge on this subhead is not certain.

G.—Expenditure on advertising, telephones and miscellaneous charges was higher than anticipated.

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

£293.—A sum of £200 (plus costs amounting to £93) was paid to the occupier of land surrounded by a State forest in respect of damages resulting from obstruction of free user of rights of way (S. 86/13/56).

£14.—£14 was paid as compensation to adjoining landowners for loss caused by trespass of stock as a result of land being left unfenced (S. 86/4/53).

£30.—An *ex-gratia* payment of £30 was made to a forestry trainee in recoupment of medical, hospital, etc., charges incurred in consequence of injuries sustained by him in the course of training (P. 7/28/55).

£5.—In the course of protective burning on State forest lands the fence of an adjoining farmer was inadvertently burned. He accepted a settlement of £5 legal costs, the Department undertaking to repair the fence. The estimated cost of labour and materials for the re-fencing was £10 (S. 86/6/55).

£10.—In the course of efforts to extinguish a fire on State forest lands damage was caused to the crop of a neighbouring farmer. A sum of £10 was paid in compensation (S. 86/9/55).

£56.—An *ex-gratia* payment of £56 was made to a motor cyclist in settlement of his claim for damages arising out of an accident in which he was struck by a log which rolled from State forest lands on to a public road (S. 86/8/55).

£12.—Sums of £10 and £2 were paid to two of the Department's employees as compensation for damage to their bicycles arising out of accidents with Department's lorries (E. 109/41/41).

£6.—Sums of £4 and £2 were paid to two of the Department's employees as compensation for damage to clothing, etc., during the fighting of forest fires (E. 109/41/41).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS		
(1) Sales of timber	130,000	178,394
(2) Sale of miscellaneous materials	1,500	3,651
(3) Rents (grazing, shooting, etc.)	7,500	8,791
(4) Payments by trainees	95	143
(5) Miscellaneous (including compensation for malicious injuries to forest properties)	1,000	1,088
SAWMILL RECEIPTS		
(6) Sales of sawn timber	25,000	28,399
(7) Sawing undertaken on behalf of members of the public	150	277
(8) Miscellaneous	5	29
	<u>£165,250</u>	<u>£220,922</u>

Receipts generally were secured on a scale higher than envisaged.

EXTRA REMUNERATION (exceeding £50)

Six Clerical Officers and four Writing Assistants received amounts varying between £53 and £79 in respect of overtime.

NOTES

A sum of £2,115 was written off in respect of losses incurred as a result of forest fires during the year (S. 86/7/39).

A sum of £92, being the net amount of losses by theft during the year, was written off as irrecoverable (S. 90/72/34).

The Account of the Vote for Lands includes expenditure of approximately £1,986 in respect of remuneration of staff temporarily lent, without repayment, to the Forestry Division.

A sum of £6, being the value of two speedometer clocks lost in the post, was written off as irrecoverable (S. 86/2/56).

Arrears of rent amounting to £1 were still outstanding at the time of sale of a cottage to the tenant. Efforts to collect this amount having failed it was written off as irrecoverable. No proceedings were instituted in view of the small amount involved (S. 86/7/55).

Damage amounting to £2 was caused to a gate pier at the entrance to one of the Department's forests by a lorry transporting stakes. The accident was due to a reasonable error of judgment on the driver's part and no claim was made against the transport company. The amount was written off as irrecoverable (S. 86/12/56).

A sum of £1, being loading costs in respect of timber already paid for, was written off as irrecoverable, as efforts to find the purchaser failed (S. 86/6/56).

Items of machinery and equipment valued at £5,123, surplus to the requirements of the Department of Agriculture, were transferred, without repayment, to the Forestry Division (S. 90/13/53, S. 86/1/56 and S. 86/4/55).

Plants to the value of £330 were supplied by the Forestry Division, without repayment, to the Department of Agriculture (S. 90/8/55 and S. 90/7/49).

FORESTRY—GRANT-IN-AID FUND FOR THE ACQUISITION OF LAND

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1956

						£
Balance on 1st April, 1955	...	...	...	...	...	108,342
Grant-in-Aid, 1955-56	...	...	...	...	...	75,000
Amounts received from various persons for purchase of land, etc.	...	...	...	...	...	1,708
						<hr/> 185,050
Expenditure, 1955-56	...	...	...	...	...	106,293
						<hr/> 106,293
Balance on 31st March, 1956	...	...	...	...	...	£78,757
						<hr/> £78,757

T. O'BRIEN,
Accounting Officer.

27th November, 1956.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	89,710	83,282	6,428	—
B.—Travelling Expenses ...	11,000	12,121	—	1,121
C.—Incidental Expenses ...	1,750	2,432	—	682
RURAL INDUSTRIES				
D.1.—Machinery and Maintenance	35,930	29,088	6,842	—
D.2.—Manufacturing Materials ...	330,500	330,003	497	—
D.3.—Packing Materials and Stationery	12,000	11,717	283	—
D.4.—Fuel, Oil and Light ...	11,500	13,761	—	2,261
D.5.—Freight and Postage ...	14,000	13,742	258	—
D.6.—Advertising and Publicity	6,000	6,483	—	483
D.7.—Improvements and Maintenance	4,500	4,194	306	—
D.8.—Miscellaneous Expenses ...	1,240	1,997	—	757
E.—Marine Products Industries	28,750	27,942	808	—
F.—Gaeltacht Housing				
<i>Original</i> ...	£80,205			
<i>Supplementary</i> ...	20,000			
	100,205	99,527	678	—
G.—Miscellaneous Services ...	245	164	81	—
GROSS TOTAL				
<i>Original</i> ...	£627,330			
<i>Supplementary</i> ...	20,000			
	£ 647,330	636,453	16,181	5,304
			Surplus of Gross Estimate over Expenditure £10,877	
			Deficiency of Appropriations in Aid realised	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Receipts surplus to total applicable as Appropriations in Aid	55,000	—
Compensation awarded by Court	—	5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies, mainly in technical posts, remaining unfilled during the year.
- B.—Travelling expenses in connection with the development of the rural industries and marine products industries were heavier than had been anticipated. In addition rail and bus fares were increased during the year.
- C.—Excess due to increased use of telephone service.
- D.1.—There was a saving of £2,900 on machinery and maintenance of machinery for the knitwear industry because, owing to lack of technical staff as mentioned under Subhead A, the development of the knitwear industry did not progress as rapidly as had been hoped for originally. There was a saving of £3,900 on machinery for the toy industry as new types of machinery which were being introduced to modernise production did not become available until the following year.
- D.4.—The expenditure on fuel was greater than anticipated owing to the necessity for working overtime at certain times during the year to fulfil orders on agreed delivery dates.
- D.6.—Excess due to unforeseen expenditure in connection with foreign trade displays in an endeavour to increase exports of products of the rural industries. In addition to the expenditure under this subhead, goods valued at £40 were presented free as a form of advertisement (S. 29/4/48).
- D.7.—Accurate forecast under this subhead is difficult because the rate of expenditure on improvement works depends on the availability of contractors in the outlying districts in which the industries are located.
- D.8.—Excess mainly due to increased (i) use of telephone service—as in Subhead C; (ii) insurance charges incurred in respect of goods exported and (iii) trade enquiries as to credit standing of foreign customers.
- G.—Saving partly made up of token sums provided under the various sub-divisions of the subhead. Payments in respect of ferry service were less 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 (£131,300)			
(b) Agents' commission (£30,000)		338,730	281,077
(2) Receipts from sales of products of marine products industries	E.	29,937	20,231
(3) Receipts from rentals	F.	119	105
(4) Repayment of industrial, etc., loans	G.	44	44
(5) Miscellaneous receipts, including receipts in respect of sale of old stores	—	600	8,806
		369,430	310,263
Less amount credited as Exchequer Extra Receipts*		55,000	—
		£314,430	£310,263

* As the amount realised in respect of Appropriations in Aid was below the estimate, no transfer was made to Exchequer Extra Receipts.

(1) The amount shown as realised represents the balance which remained after deduction from the gross receipts of (a) £142,762 in respect of wages and State insurance of workers, and (b) £24,844 in respect of agents' commission.

(2) Receipts are directly related to expenditure under Subhead E, but sums totalling £9,062 did not come to hand until after the end of the year under review.

(5) Surplus due to a large quantity of old stores being disposed of at satisfactory prices.

EXTRA REMUNERATION (exceeding £50)

A Principal Officer received the sum of £200 as joint managing director of Arramara, Teoranta.

An Assistant Principal Officer received the sum of £232 as a director/secretary of Min Fhéir, Teoranta.

A Higher Executive Officer received the sum of £150 as secretary of Arramara, Teoranta.

The Assistant Manager of the Central Marketing Depot received a gratuity of £100 for extra duties performed (E. 61/6/50).

A Staff Officer (Grade II) received £128—gratuities for the performance of special duties (E. 61/6/50).

A Warehouse Supervisor received the sum of £135 from the Vote for Army Pensions.

The Senior Supervisor, Knitwear Industry, received gratuities totalling £160 for extra duties performed (E. 34/3/52).

Nine Factory Charge-hands and a van driver received sums varying from £51 to £164 in respect of overtime.

NOTES

The Accounts of other Departments include expenditure of approximately £588 in respect of staff lent, without repayment, to the Division.

Bad debts of the Central Marketing Depot amounting to £533 were written off as irrecoverable (S. 29/7/52).

T. O'BRIEN,
Oifigeach Cúntasaíochas.

29 Samhain, 1956.

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

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	334,354	324,615	9,739	—
B.—Travelling Expenses ...	11,100	10,851	249	—
C.—Incidental Expenses ...	1,350	1,294	56	—
D.—Telegrams and Telephones	6,500	6,275	225	—
E.—Advertising and Publicity ...	2,000	2,767	—	767
F.—Fees to Certifying Surgeons, etc.	10	4	6	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931 ...	128	138	—	10
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	670	728	—	58
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation	11,963	11,974	—	11
I.2.—Travelling and Incidental Expenses	2,040	1,480	560	—
SUPPLIES				
J.1.—Food Subsidies	7,000,000	6,984,701	15,299	—
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 ...	40,000	35,580	4,420	—
L.2.—Compensation for Mineral Rights acquired ...	3,500	2,380	1,120	—
L.3.—Minerals Exploration ...	10	17	—	7
OPERATIONS OF BORD NA MÓNA				
M.1.—Experiment and Research (Grant-in-Aid) ...	10,000	10,000	—	—
M.2.—Grants for Housing (Grant-in-Aid) ...	11,400	11,400	—	—
LABOUR COURT				
N.1.—Salaries, Wages and Allowances ...	24,254	23,293	961	—
N.2.—Travelling Expenses ...	1,000	876	124	—
N.3.—Incidental Expenses ...	1,000	1,008	—	8
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
O.1.—Annual Grant towards the Expenses of Administration	22,000	15,000	7,000	—
O.2.—Grant towards Expenses of Special Investigations ...	5	—	5	—
O.3.—Grant towards the Cost of Land, Buildings and Equipment ...	4,300	1,571	2,729	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
P.1.—Grant for Remuneration and Expenses				
<i>Original</i> ...	£8,150			
<i>Supplementary</i> ...	5,000			
	13,150	13,150	—	—
P.2.—Salaries, Wages and Allowances				
<i>Original</i> ...	£11,295			
<i>Supplementary</i> ...	5,000			
	16,295	15,418	877	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.3.—Travelling and Incidental Expenses				
<i>Original</i> ... £250				
<i>Supplementary</i> ... 2,000				
	2,250	612	1,638	—
PRICES ADVISORY BODY				
Q.1.—Salaries, Wages and Allowances ...	25,658	30,245	—	4,587
Q.2.—Travelling Expenses ...	25	1	24	—
CÓRAS TRÁCHTÁLA, TEORANTA				
R.—Córas Tráchtála, Teoranta (Grant-in-Aid) ...	100,000	100,000	—	—
AN FORAS TIONSCAL				
S.1.—Grant to An Foras Tionscal				
<i>Original</i> ... £100,000				
<i>Supplementary</i> ... 35,000				
	135,000	135,000	—	—
S.2.—Salaries, Wages and Allowances ...	2,841	3,060	—	219
S.3.—Travelling and Incidental Expenses ...	300	176	124	—
FRANKFURT FAIR				
T.—Trade Pavilion at Frankfurt	1,600	2,214	—	614
FAIR TRADE COMMISSION				
U.1.—Salaries, Wages and Allowances ...	18,242	17,787	455	—
U.2.—Travelling Expenses ...	400	67	333	—
U.3.—Incidental Expenses ...	1,000	1,364	—	364
TECHNICAL ASSISTANCE				
V.—Technical Assistance ...	42,000	2,495	39,505	—
GRASS MEAL PRODUCTION				
W.—Grant to Min Fhéir, Teoranta, for Capital Purposes ...	70,000	4,300	65,700	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
EXPORT CREDIT INSURANCE				
X.—Re-Insurance of Guarantees under Insurance Act, 1953	10	—	10	—
<i>Deduct—</i>	8,166,360	8,021,841	151,164	6,645
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimates) ...	46,980	—	46,980	—
GROSS TOTAL				
<i>Original</i> ... £8,119,360				
<i>Supplementary</i> ... 10				
<i>Do.</i> ... 10				
£ 8,119,380	8,021,841	104,184	6,645	
		Surplus of Gross Estimate over Expenditure £97,539		
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
Y.—Appropriations in Aid ...	61,800	15,950	£45,850	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> ... £8,057,560				
<i>Supplementary</i> ... 10				
<i>Do.</i> ... 10				
£ 8,057,580	8,005,891	£51,689		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
(1) Fees under the Minerals Development Act, 1940 ...	7,500	11,242
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	1,200	—
(3) Fees under the Insurance Act, 1936 ...	10	1
(4) Fees under the Cement (Amendment) Act, 1938 ...	140	64
(5) Fees under the Trade Union Act, 1941 ...	5	1
(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. ...	11,090	153,681
(8) Miscellaneous ...	50	20,700
	£20,000	£185,694

Details of the miscellaneous receipts are as follows:—

	£
Refund of tea subsidy by Tea Importers, Ltd. ...	16,519
Balance from winding-up by Bord na Móna of turf production under local schemes (Subhead M.2—1953–54) ...	3,394
Final payment from liquidator of Parlanti Castings (Ireland), Ltd., arising from Trade Loan guarantee ...	416
Proceeds of sales of used core boxes ...	131
Fee in respect of Castlemungret Rail Link Inquiry ...	110

	£
Receipt for hire of drilling equipment	68
Fee for transport works order	40
Fee in respect of attendance of a departmental witness at a public inquiry	21
Miscellaneous	1
	<hr/>
	£20,700

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to delay in filling vacancies.

E.—The more frequent sittings of the Prices Advisory Body gave rise to an increase in the volume of press notices and advertising.

H.—The annual subscription payable to the Bureau International des Poids et Mesures was increased.

I.2.—Saving due to curtailment in size of delegation.

J.2.—A token provision—see Note 4 below.

L.1.—The Avoca Mines were leased as from 1st October, 1955, and expenditure by Mianrai, Teoranta, on exploration work at Avoca ceased as from that date.

L.2.—Owing to legal difficulties, compensation by way of royalties in certain cases did not mature for payment within the year.

N.1.—Saving due to delay in filling vacancies.

N.2.—The estimate is necessarily conjectural.

O.1.—Owing to staffing difficulties, the Institute did not progress as rapidly as anticipated with their programme for the year.

O.3.—Savings due to unavoidable delays in acquisition and delivery of certain equipment for which provision had been made.

P.2.—Casual variation.

P.3.—It had been anticipated that travel at home and abroad would have involved greater expense than proved to be the case.

Q.1.—Excess due to the creation of new posts arising from increased activity of the Body.

S.2.—Expenditure on technical assistance was higher than anticipated.

S.3.—Estimate is necessarily conjectural.

T.—Certain expenditure on services in the previous year did not mature for payment until 1955-56.

U.2.—The estimate is necessarily conjectural.

U.3.—Excess due to cost of verbatim reporting.

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

	£
Minerals Exploration	168
Nitrogenous Fertilisers	182
Fuel Conservation Study	49
European Productivity Council	13
Peaceful uses of Atomic Energy	233
Distributive Trade in Food—Study in Sweden by a trade body	100
Employment of Industrial Consultants by a manufacturing firm	1,750
	<hr/>
	£2,495

The progress made in regard to approved projects was not as rapid as was expected. A minerals exploration project (£9,000) was deferred to 1956-57 owing to protracted negotiations. New proposals for further projects developed more slowly than was anticipated.

W.—In June, 1955, it was decided that Min Fhéir, Teoranta, should be wound up and that the development of Bangor Erris bog should be undertaken by the Departments of Agriculture and Lands.

X.—This is a token provision.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) 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 ...	4,070	3,423
(2) 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 ...	4,960	4,214
(3) Fees paid to Registrar of Friendly Societies ...	100	142
(4) Fees under Section 5 of the Trade Loans (Guarantee) Act, 1939 ...	500	1,782
(5) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) ...	4,920	4,966
(6) Fees under the Harbours Act, 1946 ...	20	10
(7) Rentals from trade pavilion at Frankfurt ...	1,130	940
(8) Fees under the Tourist Traffic Act, 1952 ...	400	195
(9) Export guarantee re-insurance premiums ...	10	274
(10) Recoupment from American Grant Counterpart Special Account in respect of technical assistance, etc. (Subheads O.3. and V.) ...	45,300	—
(11) Miscellaneous receipts ...	390	4
	£61,800	£15,950

(1) The receipts are related to the costs of administration of the Acts. Expenditure was less than anticipated with a consequent decrease in receipts.

(2) and (3) Closer estimation was not practicable.

(4) The number of loans guaranteed under the Trade Loans Act varies from year to year and accordingly a closer estimation of receipts is not practicable.

(6) Token provision.

(7) The amount of space taken by commercial firms was less than anticipated.

(8) The number of loans guaranteed under the Tourist Traffic Act varies from year to year and a close estimation of receipts is not practicable.

(9) A token provision. The amount of the guarantees to be given cannot be foreseen.

(10) The estimate was based on the assumption that the Technical Assistance Sub-Agreement would have been negotiated within the financial year 1955-56, and that any qualified expenditure on technical assistance would be recouped from the Grant Counterpart Special Account. The negotiations in regard to the Sub-Agreement were not, however, completed within the year.

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received 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 £350 per annum from Ceimici, Teoranta, for acting as chairman.

An Assistant Secretary received an allowance at the rate of £350 per annum from 24th June, 1955, from Córas Tráchtála, Teoranta, for acting as chairman.

An Assistant Secretary received an allowance at the rate of £400 per annum for acting as chairman of the Fair Trade Commission.

An Assistant Secretary received an allowance at the rate of £250 per annum from the Industrial Development Authority for acting as a member.

A Principal received an allowance at the rate of £250 per annum from Córas Tráchtála, Teoranta, for acting as a director.

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 at the rate of £142 per annum from the Institute for Industrial Research and Standards for assistance given on a part-time basis with the work of the Standards Committee.

A Senior Geologist received a gratuity of £100 for extra attendance given during the period from December, 1953, to December, 1954 (E. 68/10/48).

One Clerical Officer, one Writing Assistant, two Shorthand Typists and nine Typists received sums varying from £53 to £127 in respect of overtime.

NOTES

1. This Account includes expenditure of approximately £1,700 in respect of remuneration of staff on loan, without repayment, to other Departments.

2. The Vote for the Department of Defence includes expenditure amounting to £28 in respect of the services of the Civil Pilots' Medical Board which were provided, free of charge, for the medical examination of certain Air Traffic Control Officers (E. 75/1/53).

3. *Ex-gratia* payments totalling £6 were made to eight officers in respect of medical expenses and damage to clothing incurred in consequence of accidents in course of official duties (Subhead C) (S. 99/20/55, P. 18/10/48 and E. 109/41/41).

4. Penalties totalling £3,249, representing the amount due by twenty-one millers in respect of the milling of wheat in excess of the quota during the cereal year 1954-55, were waived (Subhead J.2.) (S. 99/42/46).

5. A claim for payment of dead rent on a State mining lease amounting to £25 due by a company in liquidation was waived (S. 99/8/49).

6. 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 the Account.

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
25th October, 1956.

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

STATEMENTS OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND
COMMERCE IN THE YEAR ENDED 31ST MARCH, 1956

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance —		Payment for purchase of premises at 78, Morehampton Rd., for new hostel for An Óige ...	5,150
For purchase of premises at 78, Morehampton Rd., Dublin, for An Óige ...	5,150	Payment to Department of Local Government towards cost of repairs to roads to turf-burning generating stations ...	50,000
For repairs to roads to turf-burning generating stations ...	50,000		
	<u>£55,150</u>		<u>£55,150</u>

J. C. B. MACCARTHY,
Accounting Officer.

25th October, 1956.

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, 1956, 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.—Córás Iompair Éireann ...	602,000	602,000	—	—
A.2.—Great Northern Railway Board				
<i>Original</i> ...	£500,000			
<i>Supplementary</i> ...	396,398			
	896,398	896,398	—	—
A.3.—Transport Tribunal ...	400	2	398	—
A.4.—Sligo, Leitrim and Northern Counties Railway Company	3,500	3,500	—	—
A.5.—Galway-Aran Steamer Service				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£23,302			
	23,302	23,302	—	—
HARBOURS				
B.—Grants for Harbours				
<i>Original</i> ...	£390,010			
<i>Less Supplementary</i> ...	65,000			
	325,010	261,387	63,623	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances ...	14,030	14,797	—	767
D.—Travelling Expenses ...	200	339	—	139
E.—Incidental Expenses ...	150	135	15	—
F.—Telegrams and Telephones	280	255	25	—
G.—Inquiries into Shipping Casualties ...	5	6	—	1
H.—Services in connection with Wreck and Salvage ...	150	86	64	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Relief of Distressed Seamen, etc.	50	67	—	17
J.—Acquisition of Foreshores and Foreshore Rights ...	5	—	5	—
K.—Examination of Able Seamen	5	—	5	—
L.—Protective Equipment for Irish Ships	10,000	—	10,000	—
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	15,213	—	2,713
M.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items	75	74	1	—
COAST LIFE SAVING SERVICE				
N.1.—Salaries, Wages and Allowances	5,360	5,238	122	—
N.2.—Travelling Expenses ...	660	582	78	—
N.3.—Incidental Expenses ...	650	220	430	—
N.4.—Coast Communication Telephone Service	1,500	1,259	241	—
N.5.—Rocket Equipment ...	5,750	3,598	2,152	—
GROSS TOTAL				
Original	£1,547,280			
Supplementary	354,700			
	£ 1,901,980	1,828,458	77,159	1,637
Surplus of Gross Estimate over Expenditure £73,522				
Estimated Realised				
Surplus of Appropriations in Aid realised				
Deduct—				
O.—Appropriations in Aid				
Original	£19,950			
Supplementary	10,000			
	29,950	40,709	£10,759	
NET TOTAL				
Original	£1,527,330			
Supplementary	344,700			
	£ 1,872,030	1,787,749	Total Surplus to be surrendered £84,281	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Net proceeds from sale and lease of land and property by the Great Northern Railway Board, Section 21 (2) of the Great Northern Railway Act, 1953 (No. 17 of 1953) ...	—	4,156
Recovery from the Great Northern Railway Board of excess payment made to the Great Northern Railway Company during the period 1st January, 1951, to 31st August, 1953	—	214,734
		<u>£218,890</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.3.—No public inquiries proved to be necessary.

B.—Savings mainly due to delays by Harbour Boards in placing contracts.

H.—Estimate is necessarily of a conjectural nature.

L.—Delays in preparation of specifications precluded purchase of the materials.

M.1.—Excess due to unforeseen increase in rates of pensions.

N.3.—Savings mainly due to expenditure on the transport of new equipment, etc., being less than was anticipated.

N.4.—Expenditure cannot be closely estimated.

N.5.—Saving due to late deliveries.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees for survey and inspection of ships	1,000	1,848
(2) Fees for examinations of Masters, Mates and Engineers, etc.	100	86
(3) Payments by the Commissioners of Irish Lights:—		
(a) In respect of the services of a Surveyor (Subhead C)	348	261
(b) In respect of the cost of lighthouse telephones (Subhead N.4)	250	209
(4) Mercantile Marine Office fees	600	916
(5) Foreshore rents and licence fees	400	602
(6) Sales of wreck and commission on wreck	200	336
(7) Receipt from Great Northern Railway Board in respect of interest on advances (Subhead A.2)		
Original	£17,000	
Supplementary	10,000	
	<u>27,000</u>	<u>36,327</u>
(8) Miscellaneous	52	124
	<u>52</u>	<u>124</u>
TOTAL		
Original	£19,950	
Supplementary	10,000	
	<u>£29,950</u>	<u>£40,709</u>

(1) and (4) The Merchant Shipping (Fees) Order, 1954, which provides for increased fees came into operation after this estimate had been prepared.

(3) Part of estimated receipts (a) came in before the end of 1954-55 and (b) was conjectural.

(6) The receipts depend entirely on fortuitous circumstances.

(7) The rate of interest on advances was higher than anticipated.

NOTE

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.

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
25th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956

SERVICE	Balance at 1st April, 1955	Receipts	Total	Payments	Balance at 31st March, 1956
	£	£	£	£	£
Improvement works at Dublin Harbour ...	9,374	44,000	53,374	48,658	4,716
Improvement works at Cork Harbour ...	—	2,500	2,500	1,033	1,467
Survey of Moy Estuary ...	254	500	754	330	424
TOTAL ...£	9,628	47,000	56,628	50,021	6,607

J. C. B. MACCARTHY,
Accounting Officer.

25th October, 1956.

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, 1956, 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	231,212	239,199	—	7,987
B.—Travelling Expenses ...	2,750	3,308	—	558
C.—Telegrams, Telephones and Teleprinters	17,900	21,854	—	3,954
D.—Incidental Expenses ...	2,850	6,478	—	3,628
E.—Acquisition of Land, Buildings, etc.	29,000	873	28,127	—
F.—Rent and Rates on Land, etc.	14,100	14,776	—	676
G.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	55,000	65,118	—	10,118
H.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	45,000	43,424	1,576	—
I.—Constructional Works including Furnishing of Buildings—Cork Airport ...	10,000	—	10,000	—
J.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	38,950	42,946	—	3,996
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	22,290	24,178	—	1,888
L.—Transport of Staff—Shannon Airport	18,000	21,008	—	3,008
M.—Expenses in connection with International Aviation Organisations	15,580	13,737	1,843	—
METEOROLOGICAL SERVICES				
N.—Salaries, Wages and Allowances	152,068	142,568	9,500	—
O.—Travelling Expenses ...	2,000	1,815	185	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Incidental Expenses ...	1,000	736	264	—
Q.—Telegrams, Telephones and Teleprinters ...	28,800	19,520	9,280	—
R.—Equipment ...	14,500	6,079	8,421	—
S.—Expenses in connection with International Meteorological Organisations ...	2,000	1,479	521	—
GROSS TOTAL ...£	703,000	669,096	69,717	35,313
			Surplus of Gross Estimate over Expenditure £33,904	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
T.—Appropriations in Aid ...	380,000	529,930	£149,930	
			Total Surplus to be surrendered £183,834	
NET TOTAL ...£	323,000	139,166		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Receipts from Aer Rianta, Teoranta, in respect of management of Dublin Airport ...	20,000	3,548
2. Receipt from sale of Monteagle Arms Hotel ...	—	600
3. Proceeds of sale of surplus and obsolete equipment, etc., at Dublin and Shannon Airports ...	—	250
4. Receipt in respect of materials used in miscellaneous works carried out on behalf of the Catering Service, Shannon Airport, air companies, etc. ...	—	707
5. Lost property at Shannon Airport unclaimed within the regulation period ...	—	15
	£20,000	£3,120

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The excess was mainly due to a continuing increase in radio communications which necessitated the retention of 15 temporary Radio Operators whom it was intended to transfer to the Meteorological Services. There was a corresponding saving on Subhead N.

B.—Estimate was necessarily conjectural.

C.—Accounts for which provision had been made in previous years did not come in course of payment until 1955–56.

- D.—The excess was due to expenditure of approximately £3,900 on the enquiry held into the accident to the K.L.M. aircraft PH-LYK in September, 1954. Only a token provision for accident investigation is included in the subhead.
- E.—Owing to legal difficulties and delay in arbitration proceedings no compensation was paid out of a provision of £28,000 in respect of land acquisition at Dublin Airport.
- F.—The excess was due to an increase in the rate struck.
- G.—Expenditure on the construction of the launch, boathouse and slipway at Rineanna, and on the installation of new approach lights exceeded the amounts provided by approximately £13,000. This excess was partially offset by savings on other projects.
- H.—Casual variation.
- I.—No construction work was undertaken during the year.
- J.—The excess was due to an increase in the wages of the engineering maintenance staff and to an increase in the volume of maintenance work on the runways.
- K.—The excess was due to additional consumption of electricity arising from increased activity at Shannon Airport.
- L.—The excess was due to an increase in transport charges and to an increase in the number of staff using the transport facilities.
- M.—It was not found necessary to send delegates to two I.C.A.O. Technical Division meetings for which £1,800 had been provided.
- N.—See Subhead A.
- O.—Internal travelling was less than anticipated owing to delay in the construction of new meteorological stations.
- P.—Delays by contractors in making deliveries of hydrogen resulted in a saving in freight charges.
- Q.—Savings due to (a) reduction in charges for teleprinters and (b) delay in completion of new meteorological stations at Kilkenny, Rosslare and Belmullet in respect of which provision had been made for telephone and telegraph communications.
- R.—Savings mainly due to delays in deliveries of equipment and in submission of accounts by contractors.
- S.—The saving was mainly due to a reduction of £400 in the contribution to the World Meteorological Organisation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Fees payable under the Air Navigation and Transport Acts	1,820	1,689

SHANNON AIRPORT

(2) Landing fees, etc.	210,000	270,512
(3) Sale of crops and lettings of surplus lands	4,100	4,899
(4) Lettings of sites	2,700	2,224
(5) Lettings of offices and stores	25,000	28,035
(6) Staff hostels	950	592
(7) Passenger hostels	4,000	7,094
(8) Concession fees	8,830	13,901
(9) Admission charges to airport	2,900	3,333
(10) Staff payments in respect of transport	5,000	5,386

	Estimated	Realised
	£	£
(11) Catering Service	62,200	31,562
(12) Class B communications traffic	1,000	1,649
(13) En-route communications between transatlantic aircraft and Shannon aeronautical radio station	50,000	54,932
(14) Miscellaneous receipts	1,100	3,711

METEOROLOGICAL SERVICES

(15) Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information	400	411
	£380,000	£529,930

- (2) Traffic was greater than anticipated.
- (4) The reduction was due to delay in the settlement of certain accounts.
- (6) The accommodation was not occupied by the staff to the extent anticipated.
- (7) Estimate conjectural.
- (8) Owing to the increase in the number of landings, sales of fuel on which a concession fee is payable were much greater than was expected.
- (11) Profits exceeded estimate by £16,737 and in addition a sum of £52,625 came to hand in the year of account although not expected until after the close of the year.
- (12) The surplus was due to an increase in telegram rates.
- (13) The surplus represents outstanding arrears received in the year.
- (14) The surplus was mainly due to an increase in the supplies and services rendered to tenants at Shannon Airport on a repayment basis.

EXTRA REMUNERATION (exceeding £50)

The Chief Airports Engineer received an allowance of £150 from the Institute for Industrial Research and Standards as a member of the Standards Committee.

From this Vote three Radio Supervisors, sixteen Air Traffic Control Officers, eighty-six Aviation Radio Operators, eight Meteorological Officers, five Senior Meteorological Assistants, seventy Meteorological Assistants, eleven Clerical Officers, four Clearance Officers, ten Station Assistants and two Drivers received sums ranging from £51 to £182 in respect of extra attendance and special duties.

NOTES

1. The Account includes expenditure of £471 in respect of remuneration of staff on loan, without repayment, to another Department.
2. The Account of another Department includes expenditure of £69 in respect of remuneration of staff on loan, without repayment, to this Department.
3. Surplus equipment valued at £14 was transferred, without repayment, to Department of Education (S. 103/3/52).
4. Used packing cases valued at £37 were transferred, without repayment, from Valentia Observatory to Department of Posts and Telegraphs, Dublin. The cost of the transport of the cases amounted to £15 (S. 99/19/50).
5. The following *ex-gratia* payments were made:—
 - (a) £847 to a contractor in respect of transport of staff and payment of wages for travelling time in connection with the erection of a radio receiving building at Ballygirreen. Subhead G (S. 103/6/47).
 - (b) £249 to a contractor in respect of additional annual leave to workers in connection with a contract for the extension of Hangar No. 2. Subhead H (S. 9/4/55).
 - (c) £63 to six members of the launch crew at Shannon Airport in respect of extra attendance, arising out of the accident to a K.L.M. aircraft in September, 1954. Subhead A (E. 75/4/43).
 - (d) £100 to an ex-Inspector of the Land Commission for services rendered by him in connection with the acquisition of land at Dublin Airport. Subhead E (E. 68/10/48).

6. Subhead E includes expenditure of £568 in respect of compensation, land purchase annuities and legal costs on the reconveyance of lands acquired at Firgrove. The net expenditure on the Firgrove Scheme up to 31st March, 1956, was £5,921, including £329 for land purchased in respect of airport water supply scheme (S. 99/9/52).

7. Subhead G includes expenditure of £91 which represented a total constructive loss in connection with the erection of a radio receiving building at Ballygirreen (S. 103/6/47).

8. Subhead L includes expenditure on subsidised transport of Immigration officials (£93), Customs and Excise staff (£759) and Post Office staff (£1,095) (S. 99/63/42).

9. Stores to the value of £345 were written off (S. 99/18/37 and S. 103/3/52).

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
24th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1956, 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	22,040	22,148	—	108
B.—Travelling and Incidental Expenses	200	158	42	—
C.—Expenses in connection with International Organisations	1,200	943	257	—
TOTAL	23,440	23,249	299	108

Surplus to be surrendered £191

				Estimated	Realised
				£	£
Extra Receipts payable to Exchequer					
Fees {	Patents ... ..	...	...	18,900	22,346
	Trade Marks and Designs ... ..	...	...	7,850	10,285
	Miscellaneous ... ..	...	...	1,250	1,482
				<u>£28,000</u>	<u>£34,113</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Casual variation.

B.—Savings due to reduced purchase of technical journals.

C.—A conference for which provision had been made was deferred.

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
19th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	486,000	478,115	7,885	—
A.2.—Metropolitan Offices Original ... £1,214,000 Supplementary 66,000	1,280,000	1,277,443	2,557	—
A.3.—Provincial Offices Original ... £2,833,000 Supplementary 57,000	2,890,000	2,874,262	15,738	—
A.4.—Stores Branch ...	163,800	168,240	—	4,440
B.—Travelling Expenses ...	26,400	28,071	—	1,671
BB.—International and other Conferences and Conven- tions ...	6,000	5,580	420	—
C.—Rent, Office Fittings, etc. ...	67,300	76,468	—	9,168
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	12,300	1,271	11,029	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail	470,700	456,264	14,436	—
E.2.—Conveyance of Mails by Road ...	91,300	89,007	2,293	—
E.3.—Packet Services at Home	2,500	2,454	46	—
E.4.—Packet Services—British and Foreign ...	20,600	20,635	—	35

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
E.5.—Conveyance of Mails by Air				
<i>Original</i> ... £245,000				
<i>Supplementary</i> 22,000				
	267,000	265,224	1,776	—
F.—Payment to other Adminis- trations in respect of Services rendered by Agency ...	5,400	5,005	395	—
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores ...	120,000	123,962	—	3,962
G.2.—Uniform Clothing ...	52,000	54,661	—	2,661
G.3.—Manufacture of Stamps, etc.	18,200	16,999	1,201	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges ...	250	305	—	55
H.2.—Losses by Default, Accident, etc. ...	3,600	3,921	—	321
H.3.—Incidental Expenses ...	16,100	15,631	469	—
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allow- ances				
<i>Original</i> ... £627,000				
<i>Supplementary</i> 15,000				
	642,000	598,153	43,847	—
I.2.—Travelling Expenses				
<i>Original</i> ... £46,000				
<i>Supplementary</i> 7,000				
	53,000	56,344	—	3,344
K.—Engineering Materials				
<i>Original</i> ... £80,000				
<i>Supplementary</i> 13,000				
	93,000	80,302	12,698	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Maintenance ...	10,000	4,020	5,980	—
L.2.—Contract Work ...	104,400	36,745	67,655	—
L.3.—Rent, Rates on Wires, Water, Light, etc. ...	51,000	52,560	—	1,560
L.4.—Incidental Expenses ...	3,500	3,278	222	—
<hr/>				
M.—Telephone Capital Repayments ...	883,626	883,626	—	—
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				
<i>Original</i> ... £341,000				
<i>Supplementary</i> ... 16,000				
	357,000	349,225	7,775	—
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	29,300	27,986	1,314	—
N.3.—Agency Payments in respect of Compensation Allowances ...	28,100	26,321	1,779	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
O.1.—Salaries, Wages and Allowances ...	18,000	12,875	5,125	—
O.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	82,600	32,787	49,813	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.3.—Travelling and Miscellaneous Expenses	900	829	71	—
	8,355,876	8,128,569	254,524	27,217
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	69,000	—	69,000	—
GROSS TOTAL <i>Original</i> ... £8,159,876 <i>Supplementary</i> 127,000 —£	8,286,876	8,128,569	185,524	27,217
			Surplus of Gross Estimate over Expenditure £158,307	
<i>Deduct—</i> T.—Appropriations in Aid <i>Original</i> ... £452,876 <i>Supplementary</i> 42,000 —	494,876	514,217	£19,341	
			Surplus of Appropriations in Aid realised	
NET TOTAL <i>Original</i> ... £7,707,000 <i>Supplementary</i> 85,000 —£	7,792,000	7,614,352	Total Surplus to be surrendered	
			£177,648	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officers injured in accidents	—	1,075

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to economies effected by re-organisation (£12,080), and to changes in personnel (£2,000); offset by increases in salary scales (£4,390) and growth of work (£1,790).
- A.2.—Casual variation.
- A.3.—Saving due to economies effected by Rural Revision Scheme (£4,000) and to decline in telegraph traffic (£11,700).
- A.4.—Excess due to the relief from Telephone Capital being less than anticipated (£5,670); offset by changes in personnel (£1,230).
- B.—Excess due to intensified campaign against wireless licence defaulters (£2,000), to attendance of Postmasters at headquarters conference (£400), to increased subsistence rates (£600), to increased bus fares (£100), to additional trips on Travelling Post Offices (£90); offset by fewer removals (£326) and by less travelling by headquarters staff than anticipated (£1,190).

- BB.—Saving due to conference and travelling expenses, and subscriptions to international organisations being less than anticipated (£1,980); offset by the incidence of two payments in respect of subscriptions to the Universal Postal Union in the year (£1,560).
- C.—Excess due to increased cost of electricity, gas and coal (£2,585), to expenditure on new premises being greater than anticipated (£1,030), to improved lighting, heating and cleaning arrangements (£2,560), and to arrears payments of accounts (£3,120); offset by less expenditure than anticipated on shelter hut accommodation (£125).
- D.—Anticipated acquisition of certain sites did not materialise.
- E.1.—Saving due to the amount of parcel mail conveyed by rail being less than anticipated.
- E.2.—Saving due to delay in changing from horse-drawn to motorised Dublin City mail service (£1,700), and to new mail car contract services which did not materialise (£600).
- E.3. and E.4.—Casual variations.
- E.5.—Saving due to anticipated payments not materialising, viz., United States of America (£4,000) and Commonwealth services (£1,000); offset by clearance of accounts in arrear (European countries (£1,450)) and increased British transit services (£1,775).
- F.—Saving due to the incidence of accounts and to a decline in the Postal Order traffic with Great Britain.
- G.1.—Excess mainly due to the substitution of hired for official cycles (£2,290) and to credits for stores supplied to other Government Departments being less than anticipated (£1,675).
- G.2.—Credits in respect of uniform clothing supplied to other Government Departments were less than anticipated.
- G.3.—Saving due to delay in delivery of watermarked paper.
- H.1.—Excess due to expenses incurred in connection with the non-payment of telephone accounts.
- H.2.—Expenditure under this heading cannot be accurately estimated. A classified schedule of losses is shown on pages 171 to 173. The loss to public funds was offset by an amount of £17 in respect of balance of salary, etc., withheld from a defaulter.
- H.3.—Casual variation.
- I.1.—Saving due to relief from Telephone Capital Funds being greater than anticipated (£20,600) and to anticipated recruitment of labour force not having taken place (£23,000).
- I.2.—The increased cost of subsistence consequent upon the introduction of higher rates was greater than anticipated.
- K.—Saving due to relief from Telephone Capital being 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.2.—Certain telegraph (£46,000) and common services (£35,000) works were not undertaken; offset by expenditure on telephone works (£14,000) being greater than anticipated.
- L.3.—Casual variation,

L.4.—Casual variation. Payments under this subhead include 44 awards, totalling £89, varying between £1 and £5 to engineering staff for suggestions to improve plant and methods, and nine *ex-gratia* awards totalling £149 to members of the public as compensation for injuries, etc., resulting from accidents, etc., arising out of engineering work.

N.1.—Expenditure is affected by variations in the number of officers who die, retire, marry, or who meet with accidents, and cannot be accurately estimated.

N.2.—Saving due to greater reduction than anticipated in the number of allowances paid.

N.3.—Saving due to the cost of living figure for certain retired officers being less than anticipated.

O.1.—Saving due to postponement of works.

O.2.—The provision for installation of certain communication and allied equipment was not utilised.

O.3.—Casual variation.

APPROPRIATIONS IN AID

				Estimated	Revised
				£	£
(1) Void money orders	...	...	...	3,000	2,821
(2) Void postal orders	...	...	...	3,500	2,556
(3) Works for railway companies and others	...	...	...	8,500	6,513
(4) Sale of Engineering stores					
	<i>Original</i> ...	...	£15,000		
	<i>Supplementary</i> ...	...	45,000		
				60,000	68,815
(5) Receipts from Savings Bank funds					
	<i>Original</i> ...	...	£155,000		
	<i>Supplementary</i> ...	...	2,800		
				157,800	166,091
(6) Rent of Post Office premises sublet					
	<i>Original</i> ...	...	£6,970		
	<i>Supplementary</i> ...	...	1,570		
				8,540	8,560
(7) Repayment of sums advanced to officers under Subhead G.1				10	—
(8) Receipts from Social Insurance Fund					
	<i>Original</i> ...	...	£130,000		
	<i>Less Supplementary</i> ...	...	10,500		
				119,500	119,500
(9) Receipts for agency services performed on behalf of other Governments					
	<i>Original</i> ...	...	£34,000		
	<i>Less Supplementary</i> ...	...	1,000		
				33,000	32,401
(10) Receipts from British Government for excess parcel traffic				27,000	26,734
(11) Sale of non-engineering stores					
	<i>Original</i> ...	...	£16,500		
	<i>Supplementary</i> ...	...	4,800		
				21,300	21,140
(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)					
	<i>Original</i> ...	...	£28,100		
	<i>Less Supplementary</i> ...	...	3,100		
				25,000	26,645

		Estimated	Realised
		£	£
(13) Recovery of salaries of officers on loan to outside bodies		2,900	3,140
(14) Miscellaneous receipts			
	<i>Original ...</i>	£22,396	
	<i>Supplementary ...</i>	2,430	
		24,826	28,301
TOTAL			
	<i>Original ...</i>	£452,876	
	<i>Supplementary ...</i>	42,000	
		£494,876	£514,217

(1) and (2) Casual variations.

(3) Receipts in respect of works carried out for the Electricity Supply Board were less than expected.

(4) Scrap stores, mainly bronze and copper, were disposed of at favourable prices.

(5) Administration expenses of the Savings Bank were greater and publicity expenditure less than anticipated by £11,300 and £3,000 respectively.

(6) Casual variation.

(7) No advances were made.

(9) Deficit due to the number of foreign money orders and allowances paid on behalf of Great Britain being less than anticipated (£1,200); offset by the number of British postal orders paid being greater than expected (£800).

(10) and (11) Casual variations.

(12) The amount due to be recovered from the British Government was greater than expected.

(13) Surplus due to increase in the remuneration of loaned officers.

(14) Receipts under this heading, which are difficult to foresee and therefore cannot be accurately estimated, include the following:—

	£
(a) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	1,930
(b) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc. ...	987
(c) Receipts in respect of commission on repurchase of stamps ...	3,986
(d) Receipts for services rendered in respect of engineering work, etc., for broadcasting services, etc. ...	5,653
(e) Profits on exchange—money order services ...	200
(f) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc. ...	4,196
(g) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus ...	2,148
(h) Refund of overpayment of social insurance contributions ...	119
(i) Carriage of newspapers by departmental vans ...	5,104
(j) Rebate on purchase of petrol ...	901
(k) Amounts received from foreign countries for conveyance of air mails ...	2,145
(l) Other miscellaneous receipts ...	932

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

	£	s.	d.
Deficiency in Accounts—Due to theft of postal packets and misappropriation of 2s. 6d. credit stock by an Auxiliary Postman at Arva Sub-Office, Cavan. The offender was prosecuted and dismissed ...		2	6
“ “ Due to the loss of a registered letter in transit to Donegal Head Office (S. 41/7/50) ...	100	0	0
“ “ Due to fraudulent negotiation of postal orders by a Temporary Postman at Dublin Head Office. The offender was prosecuted and dismissed ...		8	1 6
“ “ Due to counter shortages of £4 19s. 8d. at Fermoy Sub-Office, Mallow. The loss to public funds was reduced by 10s. 0d. made good by the officer held to be responsible ...		4	9 8

		£	s.	d.
Deficiency in Accounts—	Due to fraudulent negotiation of children's allowance orders at Inchicore Town Sub-Office, Dublin	2	12	6
"	" Due to theft from postal packets by an Auxiliary Postman at Kiltarnan Sub-Office, Dublin. The offender was prosecuted and dismissed	5	0	0
"	" Due to failure in the reporting of various Savings Bank deposits amounting to £717 at Lahinch Sub-Office, Ennis. The Sub-Postmistress and an Assistant were prosecuted and dismissed. A balance of salary, etc., due, £16 18s. 5d., was withheld (S. 41/1/53) ...	717	0	0
"	" Due to accidental loss of paid vouchers amounting to £511 3s. 2d. between Oldcastle Sub-Office, Ceanannus Mor, and the Accountant's Branch, Dublin. The loss to public funds was reduced by £374 7s. 2d., reconstructed vouchers, and £10 8s. 0d. adjustment of accounts (S. 41/1/54)	126	8	0
"	" Due to an amount of credit stocks of savings stamps issued to Honorary Secretaries of Savings Associations which is irrecoverable owing to the deaths and resignations of the officers concerned	9	14	0
"	" Due to fraudulent withdrawals (two cases) amounting to £19 9s. 0d. from two Savings Bank accounts by members of the public, one of whom was prosecuted. The loss to public funds was reduced by £12 made good by officers held to be responsible ...	7	9	0

Commemoration, etc., stamps presented to delegates to Postal, Telegraph and Telephone International Conference at Dublin, West German Stamp Exhibition at Dusseldorf, An Tanaiste, An t-Aire Airgeadais and others 82 17 9½

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—

	£	s.	d.
Postal drafts	8	5	0
Counter losses	367	3	10½
Irrecoverable amounts of Customs duties uncollected	14	15	0
Money orders	10	5	0
Postal orders	39	13	1
Savings Bank	1	17	8
Miscellaneous	11	18	11½
	453	18	7

Compensation for loss of or damage to parcels and insured letters—

	£	s.	d.
Loss—Registered and insured parcels ...	207	4	2½
Unregistered and uninsured parcels ...	1,296	10	5½
Total (Parcels)	1,503	14	8
Registered and insured letters	372	13	8½
Total (Loss)	1,876	8	4½

	£	s.	d.	£	s.	d.
Damage—Registered and insured parcels ...	262	15	1½			
Unregistered and uninsured parcels ...	254	1	0½			
Total (Parcels) ...	516	16	2			
Registered and insured letters ...	9	13	1			
Total (Damage) ...	526	9	3			
TOTAL LOSS AND DAMAGE ...				2,402	17	7½
TOTAL ...				£3,920	11	2

The total number of money orders and postal orders issued during the year was 10,060,000 amounting to a sum of £19,287,000. The total number of parcels dealt with was approximately 8,370,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £78,160,000. The total number of Savings Bank deposits and withdrawals was 1,927,000 and the amount involved was approximately £29,116,000.

The following cases of loss involved no charge on public funds, the amounts being made good in each instance—

	£	s.	d.
Misappropriation of Savings Bank monies (4 cases) ...	885	10	0
Abstraction from postal packets (6 cases) ...	124	16	0
Theft of stores (2 cases) ...	10	15	3
Misuse of official cash, etc. (4 cases) ...	46	3	5½
Abstraction from telephone kiosks (2 cases) ...	2	6	7
	£1,069	11	3½

The offenders concerned were all dismissed.

Two members of the public fraudulently withdrew £18 14s. 4d. from Savings Bank accounts. The offender in one case was prosecuted.

LOSSES BY DEFAULT, ETC. (STORES)

	£	s.	d.
Losses of postal stores from stock during transit, etc. ...	10	5	10
Losses of engineering stores written off under the authority of the Secretary, Engineer-in-Chief and Controller of Stores (51 cases) ...	92	17	8

In addition, a quantity of used copper wire of nominal value £1,400 3s. 10d. was stolen from a temporary store. A sum of £312 17s. 4d. was recovered as a result of legal proceedings from a dealer alleged to have purchased some of the missing wire. A quantity of the wire value £86 0s. 10d. was also recovered by the Gardaí. Two men were prosecuted in connection with the theft and an officer of the Engineering Branch against whom the evidence to sustain a prosecution was not sufficient but whose complicity was regarded as being beyond reasonable doubt, was dismissed.

Stores to the value of £39 19s. 8d. were used in making good malicious damage.

The total value of stores handled during the year was £1,806,828.

The sale value of all materials of postcards, wrappers and envelopes issued to Postmasters in the year was £7,237.

REPAYMENT SERVICES

	Expenditure in the year	Total outstanding
	£	£
Works executed for railway companies and others ...	7,911	11,952

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 eight claims for repayment services amounting to £47 10s. 9d. were abandoned or reduced under the authority of the Secretary. An amount of £4 5s. 6d. for costs and expenses awarded against a member of the public in respect of damage caused to official plant was abandoned as irrecoverable.

EXTRA REMUNERATION (exceeding £50)

One hundred and ninety-four Clerical Officers, two Law Clerks, twenty-four Telephone Officers, fifty-three Writing Assistants, one Overseer of Sorting Assistants, ten Sorting Assistants, one Head Messenger, two Adult Messengers, two Paperkeepers and four temporary Clerical Assistants received extra remuneration varying between £5 and £195 in respect of extra attendance on week days.

One Superintendent, three Assistant Superintendents, forty-one Overseers, two Assistant Telephone Supervisors, one Inspector, fifteen Assistant Inspectors, eleven Wireless and Telegraph Operators, two hundred and ninety-nine Post Office Clerks, Grade A, one hundred and eighty-six Post Office Clerks, Grade B, one hundred and eighty-seven Postal Sorters, two hundred and thirty-four Postmen, two Auxiliaries, forty-seven Telephonists, two Male Night Supervisors, twenty-four Male Night Telephonists, one Night and Sunday Attendant, two Bun Maistri Poist, eleven Draughtsmen, twenty-two Telephone and Telegraph Mechanics, three Motor Mechanics, one hundred and eighty-one Technicians, one hundred and eighty-four Post Office Electricians, ninety-three Installers, two Liftmen, three Warehousemen, three Storemen, eight Packers and Porters, one hundred and seventy-six Labourers, fifty Doorkeepers, one Foreman Cleaner, twenty-eight Cleaners, one Plater and one Carpenter received extra remuneration varying between £51 and £356 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 Executive Officer received a gratuity of £150 in respect of Higher Executive duties performed during the period from 13th July, 1953, to 10th July, 1955 (E. 79/1/55).

From Vote 55 one Principal Officer, one Higher Executive Officer and two Clerical Officers received fees varying between £84 and £147.

NOTES

1. This Account includes expenditure of approximately £2,667 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 £471 in respect 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 (9 cases)	...	...	...	...	207	8	11
Motor trucks (3 cases)	...	...	...	...	4	2	7
Motor cycles (2 cases)	...	...	...	...	5	8	11
Pedal cycles (2 cases)	...	...	...	...	5	0	2
					£222	0	7

(b) on a mutual forbearance basis—

					£	s.	d.
Motor vans (22 cases)	...	...	...	...	326	0	5
Motor trucks (3 cases)	...	...	...	...	13	4	6
Motor cycles (6 cases)	...	...	...	...	95	0	1
Pedal cycles (4 cases)	...	...	...	...	20	9	0
					£455	4	0

(c) on a halving basis—

					£	s.	d.
Motor vans (7 cases)	...	...	...	...	52	4	8
Motor cycles (3 cases)	...	...	...	...	25	8	9
					£78	3	5

4. In twenty 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 £766 ls. 6d. A sum of £52 15s. 0d. was recovered from the officers concerned.

5. Eighteen amounts totalling £75 15s. 10d. in respect of excess leave taken by officers who were dismissed or who left the service and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £25 9s. 5d. were withheld.

6. Stores value £105 5s. were stolen from telephone kiosks during the year (80 cases). The cost of labour used in making good the damage was £12 13s. 10d. In one case court proceedings were initiated.

7. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Buncrana, Lifford; Bundoran, Donegal; Cabinteely, Dublin; Clonee, Dublin; Deansgrange, Dun Laoghaire; Dunquin, Tralee; Portmarnock, Dublin; and Robinstown, An Uaimh (E. 82/1/48 and E. 82/19/45). The payments at Buncrana, Cabinteely and Deansgrange ceased on 31st October, 1955.

8. Three amounts of £3 16s. 4d., £2 8s. 9d. and £4 4s. 2d. in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In a fourth case involving a sum of £11 18s. 6d. a compromise payment of £5 19s. 3d. was accepted.

9. Amounts totalling £35 3s. 8d. in respect of legal costs due from telephone subscribers were abandoned.

10. Free facilities were afforded to the National Mass Radiography Association for the display through the medium of the stamp cancelling machines during the period 16th—31st January, 1956, of slogans publicising the objects of the Association (S. 72/1/55).

11. Stores value £125, surplus to the requirements of this Department, were taken over by the Department of Justice (S. 44/1/55).

12. Stores value £37, surplus to the requirements of the Department of Industry and Commerce, were taken over by this Department (S. 99/19/50).

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
30th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956

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	
£	£	£	£	£	£	
21,640	*	35,330	19,650	*	18,268	
22,405	207,600	5,625	14,455	224,800	7,458	
57,545	700,795	45,555	66,915	627,987	38,255	
1,435	33,555	475	1,583	37,877	424	
£1,131,960			£1,057,672			

* 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, 1956

	Estimate £	Expenditure £
Construction (Telegraphs)—		
Shore Wireless Stations	755	...
Sundry Works (including fast Telegraph Apparatus) ...	20,885	19,307
TOTAL COST OF TELEGRAPH CONSTRUCTION—		
Cash	£14,255	£1,794
Materials	7,385	17,856
	21,640	19,650
Construction (Common Services)—		
Electric Light, Electric Power, Heating—		
New Works—		
Cash	£30,100	£12,371
Materials	5,230	5,897
	35,330	18,268
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£35,330	£18,268

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1956—continued

ESTIMATE				RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT	EXPENDITURE			
Lines and Apparatus		Electric Light and Power			TOTAL	Lines and Apparatus		Electric Light and Power
Telegraph Services	Telephone Services	Common Services	TOTAL			Telegraph Services	Telephone Services	
£	£	£	£	Cash	£	£	£	
17,205	129,720	5,425	152,350	Materials	9,691	150,210	7,014	
4,200	62,880	100	67,180	Renewals of Submarine Cables (Part Cost)	4,390	68,473	405	
—	—	—	—	(Cash)	—	—	—	
£21,405	192,600	5,525	219,530	Worn-out and obsolete Plant and Stores—	14,081	218,683	7,419	
1,000	15,000	100	16,100	Book value written off Stores Ledgers ...	374	6,117	39	
£22,405	207,600	5,625	235,630	Total Cost of Renewals and Rearrangements £	14,455	224,800	7,458	
46,410	588,435	31,625	666,470	MAINTENANCE	54,365	533,784	28,231	
10,545	102,750	13,930	127,225	Materials	12,345	90,204	10,024	
20	180	—	200	Wayleaves	18	166	—	
570	9,430	—	10,000	Submarine Cables (Part Cost) (Cash)	187	3,833	—	
£57,545	700,795	45,555	803,895	Total Cost of Maintenance	66,915	627,987	38,255	
				REPAIR OF STORES IN POST OFFICE FACTORY				
1,245	27,490	420	29,155	Cash	1,410	30,023	388	
190	6,065	55	6,310	Materials	173	7,854	36	
£1,435	33,555	475	35,465	Total Cost of Repairs of Stores, etc.	1,583	37,877	424	

APPENDIX No. II
STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1956

RECEIPTS	£	£	ISSUES	£
Value of Stores in hand, 1st April, 1955—				
Stock at Rate Book prices on 31st March, 1955	2,419,068(a)		Works and Maintenance	918,439
Stores in transit on 31st March, 1955	24,738		Repayment Services	723
Engineering Materials Purchased	418,532	2,443,806	Sales	48,552
<i>Add</i>			Factory, for use in manufacture, Plant, etc.	30,594
Stores taken into stock in 1955-56 but not paid for on 31st March, 1956	62,541			998,308
Stores paid for on 31st March, 1955 but not taken into stock until 1955-56	2,665		Value of Stores in transit on 31st March, 1956	6,945
	483,738		Value of Stores in hand on 31st March, 1956	1,976,475(b)
<i>Deduct</i>				1,983,420
Stores taken into stock prior to 1st April, 1955 and paid for in 1955-56	5,264	478,474	(including Stores, £164,263, awaiting repair or condemnation; for sale, £15,619; held for storm emergency purposes, £13,545)	
Manufactured articles received from Factory at cost		26,558		
Stores sold to Wireless Broadcasting prior to 1st April, 1955 and issued from stock during 1955-56		18,387		
Stocktaking adjustment		2,062		
Profit on Rate Book prices		12,441		
		<u>£2,981,728</u>		<u>£2,981,728</u>

(a) Includes stores valued £1,670,000 charged to suspense head of the Telephone Capital Account.
(b) Includes stores valued £1,320,000 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 1955-56

	Subhead N.1.
ESTABLISHED OFFICERS	
	£
1. Annual allowances granted under the Superannuation Acts, 1834 to 1954, and certain Children's Allowances	240,258
2. Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6); and 1954 (No. 14 of 1954) (sec. 2))	56,783
3. Death Gratuities (Superannuation Acts, 1909 (sec. 2); 1914 (sec. 2); and 1954 (No. 14 of 1954) (sec. 2))	11,668
4. Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6))	1,115
5. Marriage gratuities to female officers	21,154
UNESTABLISHED OFFICERS	
6. Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4); and 1914 (sec. 3))	1,608
7. Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain officers whose service was partly allowance paid	1,448
INJURY GRANTS	
8. Grants under the warrants made under the Superannuation Act, 1887 (sec. 1)	Nil
9. Grants under the Workmen's Compensation Act, 1906, and the Workmen's Compensation Acts, 1934 to 1955	1,191
	£344,225
Subhead N.2.	
	£
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	21,986
Subhead N.3.	
	£
Agency payments in respect of Compensation Allowances	21,321
TOTAL	£401,532

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, 1956	Total for the previously expired period	Total to 31st March, 1956	—	Payments in the Year ended 31st March, 1956	Total for the previously expired period	Total to 31st March, 1956
£	£	£	£	£	£	£	£
To Balance on 31st March, 1955	—	77,054	—	By Balance on 31st March, 1955	77,054	—	—
„ Advances from the Ex- chequer	1,750,000	15,351,858	17,101,858	„ Expenditure on works	2,004,700	13,758,912	15,763,612
„ Stores held under Suspense Head now allocated	350,000	—	—	„ Expenditure on stores not yet allocated (Suspense Head) ...	—	1,670,000	1,320,000
				„ Balance on 31st March, 1956	18,246	—	18,246
TOTAL ...£	2,100,000	15,428,912	17,101,858	TOTAL ...£	2,100,000	15,428,912	17,101,858

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
30th November, 1956.

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, 1956, 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 ...	£ 505,800	£ 469,495	£ 36,305	£ —
B.—Equipment, inclusive of Labour ...	13,620	—	13,620	—
GROSS TOTAL ...£	519,420	469,495	49,925	—
			Surplus of Gross Estimate over Expenditure £49,925	
Deduct—	Estimated	Realised	Deficiency of Appropriations in Aid realised	
C.—Appropriations in Aid ...	101,300	99,523	£1,777	
NET TOTAL ...£	418,120	369,972	Net Surplus to be surrendered £48,148	

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
Licence fees ...	...	398,000	400,607
Compensation for damage caused to Post Office van involved in accident while engaged on Broadcasting work ...	...	—	3
Compensation for loss of services of officer injured in accident ...	...	—	30
		£398,000	£400,640

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

	Estimated	Expended
A.—Expenses of Broadcasting	£	£
(1) Salaries, Wages and Allowances ...	249,000	238,940
(2) Daily Programmes including Public Concerts ...	158,800	147,664
(3) General Expenses including certain Equipment, Travelling, Subsistence and Entertainment Expenses ...	98,000	82,891
(1) Saving due to vacancies not being filled for part of the year and to expenditure on certain broadcasting developments not being incurred.		
(2) Expenditure on miscellaneous items, e.g., listener surveys, outside broadcasts, etc., was less than anticipated.		
(3) Saving due to anticipated deliveries of equipment not being effected within the year and to reduction in expenditure on light, power, and maintenance of equipment consequent on introduction of more efficient new transmitters,		

B.—Saving was due to anticipated deliveries of equipment not being effected within the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Receipts from advertisements (a)	93,300	91,921
(2) Miscellaneous receipts	8,000	7,602
	<u>£101,300</u>	<u>£99,523</u>

- (1) Deficit due to receipt of a number of advertising fees after 31st March, 1956.
 (2) Casual variation.

NOTE—(a) During the year it was arranged that in future advertising agents would pay the net amount due in respect of sponsored programme fees after deducting agents' commission, but the amount shown represents gross receipts: agents' commission whether paid separately or deducted has been charged to Subhead A.

EXTRA REMUNERATION (exceeding £50)

(1) Three Clerical Officers, one Writing Assistant, one adult Messenger and sixteen Doorkeepers received extra remuneration varying from £53 to £194 in respect of extra attendance.

(2) Twenty-five orchestra members, three choir members, one Clerical Officer, one Sports Officer, one Actor, one Programme Head, one Announcer, one Assistant Producer, one Programme Assistant and one Assistant Music Director received extra remuneration varying from £51 to £260 for extra attendance and professional services rendered.

(3) A Programme Head received a gratuity of £75 for the performance of additional duties and £18 in respect of professional services rendered.

(4) A Clerical Officer received a gratuity of £50 for the performance of higher duties and £30 in respect of extra attendance.

(5) Six Inspectors, twenty-four Technicians, seven Electricians and two Installers received extra remuneration varying from £53 to £276 in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

NOTES

(1) This Account includes expenditure of approximately £104 in respect of staff temporarily lent, without repayment, to another Department.

(2) The Account of another Department includes expenditure of approximately £393 in respect of staff temporarily lent, without repayment, to this Department.

(3) Payments amounting to £73 were made to eleven artists for contributions to programmes which, due to technical hitches, were not broadcast.

(4) Payments amounting to £36 were made to five artists for a recorded discussion which was not broadcast because the material became inappropriate before the date fixed for the broadcast.

(5) A payment of £25 (half the agreed fee) was made to a foreign artist who had been engaged as soloist in a programme which had later to be abandoned as it could not be conveniently arranged.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
25 Deireadh Fómhair, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

DEFENCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under 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 Privates ...	2,208,718	2,169,853	38,865	—
A.1.—Military Educational Courses abroad ...	12,000	8,015	3,985	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	10,000	7,733	2,267	—
A.3.—Bounties, Gratuities, etc.	10,000	6,223	3,777	—
B.—Marriage Allowance ...	415,000	395,739	19,261	—
C.—Pay of Civilians attached to Units ...	713,519	745,291	—	31,772
D.—Pay of Chaplains and Officiating Clergymen ...	9,426	9,325	101	—
E.—Pay of Officers of Medical Corps, etc. ...	97,988	100,475	—	2,487
F.—Medicines and Instruments ...	15,213	14,278	935	—
G.—Subsistence and other Allowances ...	48,450	51,842	—	3,392
H.—Transport of Troops ...	55,646	55,451	195	—
I.—Conveyance of Stores, etc. ...	1,805	2,226	—	421
J.—Mechanical Transport ...	144,685	145,784	—	1,099
K.—Provisions and Allowances in lieu ...	531,170	561,286	—	30,116
L.—Petrol and Oils ...	72,059	62,872	9,187	—
M.—Clothing and Equipment ...	296,306	162,480	133,826	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.—Animals and Forage ...	9,440	8,907	533	—
O.—General Stores ...	177,026	172,139	4,887	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment ...	800,000	629,277	170,723	—
P.1.—Civil Defence ...	41,451	19,481	21,970	—
P.2.—Naval Service ...	331,506	176,806	154,700	—
Q.—Engineer Stores ...	20,846	9,999	10,847	—
R.—Fuel, Light and Water in kind and Fuel Oils ...	129,997	132,076	—	2,079
S.—Barrack Maintenance and New Works ...	200,000	176,535	23,465	—
S.1.—Marine Transport Service (Vessels) ...	18,518	19,684	—	1,166
T.—Military Lands ...	6,866	8,777	—	1,911
U.—Compensation ...	5,500	11,001	—	5,501
V.—Barrack Services ...	70,266	53,915	16,351	—
W.—Insurance ...	56,572	55,281	1,291	—
X.—Incidental Expenses ...	16,620	15,475	1,145	—
X.1.—Telegrams and Telephones	43,430	42,286	1,144	—
X.2.—Hospital Treatment of Soldiers' Dependants ...	7,000	4,901	2,099	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ...	19,000	10,451	8,549	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	269,044	262,362	6,682	—
Y.1.—Travelling Expenses of Office Staff ...	3,100	2,890	210	—
Y.2.—The Reserve Defence Force	412,802	414,402	—	1,600
Y.3.—The Reserve Defence Force— An Fórsa Cosanta Aitiúil and An Slua Muiri (Grants- in-Aid) ...	20,000	18,338	1,662	—
Y.4.—Bureau of Military History: Salaries, Wages and Allow- ances ...	16,470	17,361	—	891
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	1,500	1,433	67	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.B.—Medals, etc. ...	656	177	479	—
Balances Irrecoverable ...	—	360	—	360
GROSS TOTAL ...£	7,319,600	6,763,187	639,208	82,795
			Surplus of Gross Estimate over Expenditure £556,413	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
Z.—Appropriations in Aid ...	205,370	227,267	£21,897	
NET TOTAL ...£	7,114,230	6,535,920	Total Surplus to be surrendered £578,310	

Extra Receipts payable to Exchequer

Estimated Realised

Commission on insurance premiums collected from officers
of the Defence Forces ...

£

£

— 609

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The average strength 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 Mexican and some European shows.
Expenditure includes a sum of £8 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).
- A.3.—The number of personnel who qualified for extension-of-service bounties did not come up to expectations.
- B.—The average strength was below that for which provision was made.
- C.—Owing to the amount of work on hands, the number employed in the Engineer Services was greater than that provided for, and there was a general increase in pay.
Expenditure includes a sum of £7,835 paid to civilians employed on the construction of bodies on twenty-one Civil Defence rescue vehicles (S. 4/54/47).
- E.—Excess mainly due to increased expenditure for the services of civilian medical practitioners and to a slight increase in strength.
- F.—No expenditure arose in respect of persons receiving hospital treatment after discharge from the Forces for which £300 was provided, and there was a saving of £545 on X-ray films and equipment as purchases were not made to the extent expected.
Expenditure includes a sum of £7 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).
- G.—The number of officers, N.C.O.'s and privates on duty with An Fórsa Cosanta Aitiúil was increased with a consequent increase in the cost of subsistence allowance.

- I.—Expenditure on the conveyance of heavy machinery in connection with maintenance works, and conveyance of furniture and effects of married officers was greater than expected.
- J.—Casual variation.
- K.—The excess was due to an increase in the cost of foodstuffs with a consequent increase in the rate of ration allowance, and to an increase in sale of supplies on repayment; partly offset by the reduced strength.
- L.—A saving of £13,578 mainly on aviation spirit was partially offset by excess expenditure of £4,250 on the provision of petrol for all services and £141 on lubricating oils.
- M.—Due to the non-delivery of uniform cloth, etc., within the year.
- N.—Saving is mainly due to a decrease in the amount paid for forage.
- O.—There was a saving of £14,427, mainly on camp and workshop equipment, due to the fact that purchases were not made to the extent provided for and deliveries of stores were not up to expectations. The saving was partially offset by an excess expenditure of £9,540 on the purchase and maintenance of aircraft.
- P.—Purchases amounting to £220,000 were either not completed or did not mature; stores ordered but not delivered amounted to £16,600. This saving of £236,000 was offset by an expenditure of £66,000 in respect of items that were not expected to fall for payment during the year.
Expenditure includes a sum of £6 paid to a contractor in respect of goods received in an unserviceable condition (S. 8/3/48).
- P.1.—Vehicles, stores and equipment were not purchased to the extent proposed and grants to local authorities were less than anticipated.
- P.2.—Average strength did not come up to expectations with a consequent saving of approximately £8,000. 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, resulting in a further saving of £146,500, approximately.
Expenditure includes a sum of £79 paid to a contractor in respect of an error made when tendering (S. 9/4/52).
- Q.—Proposed purchases amounting to £4,426 were not proceeded with and stores ordered but not delivered amounted to £6,420.
- R.—An excess of £3,320 on fuel and light was offset by a saving of £1,241 on fuel oil.
- S.—Certain works estimated to cost £8,500 were not proceeded with, and materials ordered but not delivered amounted to approximately £15,000.
Expenditure includes sums amounting to £124 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39 and S. 9/7/53).
- S.1.—Excess due to increase in remuneration of members of the Marine Transport Service (Vessels).
- T.—Land adjoining the artillery range at Glen Imaal was purchased at a cost of £4,137. The excess was offset to some extent by savings on maintenance and rents, and the acquisition of sites at Dublin and Mullingar, estimated to cost £1,600, was deferred.
- U.—Estimation under this subhead is purely conjectural. Excess expenditure is due to payment of compensation to persons injured in motor accidents where Army vehicles were involved. This expenditure includes compensation which was provided for in 1954-55 but did not come as a charge on the Vote in that year.
- V.—Requirements of beds, mattresses and bedding were less than anticipated, resulting in a saving of £8,000, and stores ordered but not delivered amounted to £8,000, approximately.
Expenditure includes a sum of £4 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).

W.—There was a saving of £2,181 on the amount provided for contributions for military personnel as the average strength was less than anticipated. The saving was partly offset by an excess of £890 on the amount provided for engineer tradesmen and wet-time insurance. This excess was due to the increase in the number of tradesmen employed.

X.—Accurate estimation under this subhead is very difficult. There were savings on the provisions for foreign language training and for books, manuals, etc., of £375 and £780, respectively.

X.1.—A saving of £1,698 on telegrams and telephones was partially offset by an increase of £554 on the pay of civilian telephone operators.

X.2.—Saving due to the number receiving hospital treatment being less than anticipated.

X.3.—The programme of the Irish Red Cross Society was not capable of fulfilment and consequently the total grant-in-aid did not fall to be paid.

Y.—Saving due to vacancies remaining unfilled for short periods during the year.

Y.1.—Travelling was less than anticipated.

Y.2.—The number of An Fórsa Cosanta Aitiúil and An Slua Muiri reporting for training was greater than anticipated and as a consequence there was an increase of £8,973 in the amount required for pay, rations, etc. This was offset by a saving of £7,373 in the amount required for the Reserve of Officers and Men (First Line) due mainly to the number of men reporting for training being less than anticipated.

Y.3.—The number qualifying for grants-in-aid was less than anticipated.

Y.4.—Excess due to payment of a gratuity to a member of the Bureau of Military History (E. 84/4/46), and to travelling allowances being slightly higher than estimated.

B.B.—Saving due to the number of medals purchased being less than anticipated.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See detailed list in Statement of Losses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Revenue from lands and premises	20,000	11,283
(2) Sale of surplus land	25,000	—
(3) Deductions from officers' pay in respect of occupation of official quarters	28,000	17,416
(4) Rents from canteen lettings	60	36
(5) Sale of surplus stores and unserviceable clothing	30,000	17,932
(6) Receipts from dental workshops	400	306
(7) Receipts from clothing issued on repayment	5,500	4,937
(8) Sale of manure, etc.	250	222
(9) Sale of cast horses	1,200	592
(10) Sale of hides and offals	6,000	4,440
(11) Sale of supplies on repayment	42,000	17,922
(12) Revenue from bands	1,600	1,770
(13) Receipts on discharge by purchase	700	1,230
(14) Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals	5,000	4,387
(15) Receipts in respect of barrack damages	900	745
(16) Receipts for fuel, light and water and barrack services	15,000	11,777
(17) Mechanical or horse transport on repayment	2,500	2,875
(18) Refunds for warrants issued on repayment	7,500	6,579
(19) Receipts from stores issued on repayment	2,500	2,107
(20) Engineer services rendered on repayment	300	3,726
(21) Show prizes	1,500	1,459

	Estimated	Realised
	£	£
(22) Refunds in respect of services of seconded officers ...	2,000	1,987
(23) Receipts for X-ray and aerial photographs ...	900	1,235
(24) Receipts for use of power for private wireless sets ...	60	98
(25) Refunds in respect of telephones ...	1,400	1,813
(26) Receipts from civil defence equipment sold to local authorities ...	100	200
(27) Miscellaneous receipts ...	5,000	10,193
	<u>£205,370</u>	<u>£227,267</u>

(1), (3), (4), (6), (7), (8), (9), (12), (13), (14), (15), (17), (18), (19), (21), (22), (23), (24), (25) and (26). It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

(2) Sale of land not effected.

(5) Receipts from the sale of surplus stores and unserviceable clothing were considerably greater 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.

(10) Cattle purchases were less than expected.

(11) The issue of supplies on repayment was greater than anticipated and there were increases in the repayment rates.

(16) Extra receipts mainly due to the extensive issue of bedding, etc., on repayment during the floods of 1954-55.

(20) Surplus mainly due to the erection of transformer stations on repayment at the Curragh Camp for the Office of Public Works at a cost of £3,152.

(27) Receipts under this heading are difficult to foresee and accurate estimation is not possible. These include :—

(a) purchase of officers' cars, £3,338,

(b) occupation of married quarters, £2,328, and

(c) recoveries in respect of payments charged in prior years, £2,595.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1955-56 Vote	Cash Losses charged to Balances Irrecoverable, 1955-56
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Five cases of theft involving a loss of £22 ... (S. 8/7/55, S. 8/9/55, S. 8/11/55 and S. 8/4/56)	22	—
2. Loss of, or damage to, stores. One case due to negligence involving a loss of £15 of which a sum of £10 was recovered. Disciplinary action was taken (S. 8/2/56) ...	5	—
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 £29 were recovered against a gross loss of £327 ... (S. 4/87/34, S. 4/67/37, S. 6/5/49, S. 4/25/50, S. 6/4/51, S. 6/6/53, S. 6/6/54, S. 6/8/55, S. 6/10/55, S. 6/2/56 and S. 6/5/56)	298	—

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1955-56 Vote	Cash Losses charged to Balances Irrecoverable, 1955-56
	£	£
II.—OTHER LOSSES		
4. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £1,062, of which sums amounting to £11 were recovered (S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/2/49, S. 6/5/49, S. 6/13/53, S. 6/5/54, S. 6/11/54, S. 6/1/55, S. 6/2/55, S. 6/6/55, S. 6/7/55, S. 6/9/55, S. 6/10/55, S. 6/11/55, S. 6/12/55, S. 6/2/56, S. 6/3/56, S. 6/4/56 and S. 6/5/56)	1,051	—
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £2,818 ... (S. 8/32/40, S. 15/1/41, S. 8/3/48, S. 8/4/51, S. 6/13/53, S. 8/5/54, S. 8/11/55, S. 8/1/56, S. 8/5/56 and S. 8/6/56)	2,816	2
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £117 ... (S. 4/3/48)	117	—
7. Three slaughtered beasts were condemned as unfit for human consumption. The total loss was £186, but the sum of £22 was borne by the contractor. A further sum of £10 was realised from the sale of the hides and offal (S. 4/10/34)	—	154
8. Waiver of claims in respect of :— (a) default in a contract (£170) (b) default in a contract (£68) (c) failure of civilian to pay landing fee at military aerodrome (4s. 6d.) (d) failure of civilian to pay transport costs of his conveyance to hospital by Army car (10s. 8d.) (e) failure of civilian to pay cost of first-aid treatment for self and family and their conveyance to hospital by Army bus (£1 2s. 11d.) ... (S. 4/34/39, S. 9/12/40, S. 4/26/46 and S. 6/10/55)	70	170
9. Two cases of damage to aircraft in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £475 ... (S. 8/29/39)	475	—
10. Debit balances on non-effective soldiers' pay accounts ... (S. 4/34/49)	57	34

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1955-56 Vote	Cash Losses charged to Balances Irrecoverable, 1955-56
	£	£
11. Value of clothing found to be deficient on desertion of members of the Defence Forces (S. 4/34/49)	1,370	—
12. Seven cases of overpayments occurred in marriage and children's allowances. The soldiers concerned had been discharged from the Defence Forces and as there were no credits available from which recovery could be effected the sum of £24 was irrecoverable (S. 4/34/49)	24	—
13. Two ex-members of the Defence Forces failed to vacate married quarters within the prescribed period and, after all available credits were appropriated, overholding charges amounting to £120 together with a sum of £4 in respect of barrack services deficiencies, etc., were irrecoverable ... (S. 4/41/48)	124	—
14. A temporary civilian employee was granted 5 days holidays with pay in excess of his entitlement resulting in an overpayment of £6. By the time the error was discovered both the civilian employee and the officer responsible for the error were deceased, leaving the overpayment irrecoverable ... (S. 4/34/49)	6	—
TOTAL£	6,435	360

EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £224 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £155 from Vote 55 for professional services rendered in connection with Wireless Broadcasting.

An Army officer received an allowance of £160 from Vote 29 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £4,103 in respect of pay and allowances of Army officers on loan to other Departments.

The Accounts of other Departments include expenditure of £420 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores, surplus to Army requirements, valued at £151 were transferred to the Department of Agriculture (S. 8/16/45).

Stores valued at £631, £1,304 and £541, which were surplus to the requirements of the Departments of Agriculture and Justice and Office of Public Works, respectively, were taken over by this Department (S. 8/22/40, S. 7/8/53, S. 7/5/54 and S. 13/34/54).

During the year loss by fire not covered by insurance, estimated at £1,430, was sustained at McDonagh Barracks, Curragh Training Camp.

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 20 weeks in connection with archaeological excavations at Lough Gara. Losses incurred, which amounted to £3, were borne by this Department (S. 18/4/53).

An Army station wagon and driver were made available to the Office of Ordnance Survey for the period 16th May, 1955, to 1st June, 1955, in connection with the redassification of the roads in an Ordnance Survey sheet. Expenditure amounting to £1 was incurred by this Department (S. 4/150/34).

Expenses amounting to £28 were incurred by this Department in providing facilities to the Department of Industry and Commerce in connection with the medical examination of certain Air Traffic Control Officers (S. 75/1/53).

The overholding of two educational films for showing in the Military College resulted in a nugatory payment of £1 (S. 8/94/31).

Ex-gratia payments were sanctioned by the Minister for Finance as follows:—

£	
144	to an Army nurse in respect of injuries arising out of an accident involving an Army ambulance. Subhead U. (S. 6/1/55).
1,160	to a civilian in respect of injuries arising out of an accident involving an Army truck. Subhead U. (S. 4/15/55).
100	to a civilian in respect of injuries arising out of an accident involving an Army station wagon. Subhead U. (S. 6/5/49).
1	to civilian employees in respect of damage to property whilst engaged on official duties. Subhead X. (E. 109/41/41).
3	to a civilian in respect of damage to property as a result of Army exercises. Subhead U. (S. 6/4/49).

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,

20 Samhain, 1956.

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

ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	5,686	5,809	—	123
B.—Travelling Expenses ...	10	—	10	—
REFEREE AND ADVISORY COMMITTEE				
C.—Salaries, Wages and Allowances	12,900	12,857	43	—
D.—Travelling Expenses ...	1,400	1,268	132	—
PENSIONS, ALLOWANCES, Etc.				
E.—Wound and Disability Pensions and Gratuities, etc.	171,000	169,619	1,381	—
F.—Allowances and Gratuities to Dependants, etc. ...	102,700	80,188	22,512	—
G.—Surgical and Medical Appliances	1,200	848	352	—
H.—Hospital Treatment ...	1,200	1,401	—	201
I.—Military Service Pensions ...	644,460	625,016	19,444	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1953 ...	274,000	279,605	—	5,605
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	3,000	3,078	—	78

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Incidental Expenses ...	3,500	3,209	291	—
M.—Connaught Rangers (Pensions) Acts, 1936 to 1953	1,354	1,231	123	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	2,050	1,730	320	—
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 ...	381,000	330,107	50,893	—
P.—MacSwiney (Pension) Act, 1950 ...	500	500	—	—
Q.—Pensions Act, 1952 ...	1,000	1,000	—	—
MILITARY SERVICE REGISTRATION BOARD				
R.—Salaries, Wages and Allowances ...	2,040	1,894	146	—
TOTAL ...	1,609,000	1,519,360	95,647	6,097

Surplus to be surrendered ... £89,640

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Refunds of overpayments ...	—	£,622
Recoveries in respect of pension liability ...	—	324
		<u>£2,946</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The amount required to pay staff was slightly greater than estimated.

D.—Travelling was less than anticipated.

E. and F.—The number of new cases coming on pay was less than anticipated.

G.—The number of appliances requiring repair or replacement was less than anticipated.

H.—There was an increase in the number of pensioners requiring hospital treatment.

I.—The number of new pensions which came on pay was less than anticipated.

- J.—Due to the voluntary retirements of officers, the amount required was greater than anticipated.
- K.—Casual variation.
- L.—The number of applicants requiring medical examination was less than anticipated.
- M.—Pensions were not claimed in two cases and one pension was forfeited.
- N.—Compensation ceased in certain cases and there was an increase in the number of cases subject to abatement consequent on payees receiving benefit under the Social Welfare Acts.
- O.—The number of special allowances falling for payment was less than anticipated. A saving was also effected by the reduction or cessation of payment in those cases in which an improvement in means was noted during the annual review.
- R.—The amount required for the Military Service Registration Board was slightly less than anticipated.

NOTES

In connection with Dependants' Allowances, an award of £150 had already been made to a dependant by the Compensation (Personal Injuries) Committee. This amount has been recovered from an allowance granted to the dependant under the Army Pensions Act, 1953, and the net amount is charged to the Vote (P. 19/20/54).

A military service pension was paid in error to an ex-member of the Defence Forces during the period 23rd January, 1947, to 30th April, 1952, resulting in a total overpayment of £166. It was not possible to effect recovery of this amount and it has now been written off as irrecoverable (P. 18/18/53).

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
6th November, 1956.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924), including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
HEADQUARTERS				
A.1.—Salaries, Wages and Allowances	68,000	65,416	2,584	—
A.2.—Travelling Expenses ...	700	722	—	22
A.3.—Incidental Expenses ...	2,500	3,160	—	660
A.4.—Telegrams and Telephones	4,000	3,626	374	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	238,000	222,395	15,605	—
B.2.—Travelling Expenses ...	10,000	17,986	—	7,986
B.3.—Postage, Stationery, Telegrams and Telephones ...	10,600	10,618	—	18
B.4.—Incidental Expenses ...	2,500	2,733	—	233
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	100	5	95	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	10,000	9,627	373	—
C.2.—Irish News Agency ...	35,000	35,000	—	—
C.3.—Information Material ...	10,000	7,794	2,206	—
C.4.—Official Entertainment ...	6,000	6,127	—	127
GROSS TOTAL ...£	397,400	385,209	21,237	8,046
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £12,191	
Deduct—			Deficiency of Appropriations in Aid realised £1,384	
D.—Appropriations in Aid ...	6,400	5,016	Net Surplus to be surrendered £10,807	
NET TOTAL ...£	391,000	380,193		

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer	3,000	4,176
Details of the above receipts are as follows :—		
Miscellaneous fees		7
Profit on exchange		133
Fees for consular services on estates		3,057
Bank interest on sub-accountants' balances		49
Repayments of expenditure on repatriation and maintenance		13
Refund of cost of commercial reports		16
Recovery of expenditure charged in prior year		377
Accumulated balances on dead accounts		3
Proceeds of sale of pamphlets issued by the Department		3
Proceeds of sale of photographs and publications issued by the Cultural Relations Committee		375
Honoraria paid by two American colleges and a French radio station for addresses by officials		110
Miscellaneous		33
		<u>£4,176</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.3.—Excess due mainly to unforeseen increases in prices of newspapers and publications.
- A.4.—Saving due primarily to unforeseen reduction in teleprinter rental.
- B.1.—Saving due to vacancies and to exchange compensation not being called upon to the extent anticipated.
- B.2.—Transfers of staff to and from abroad were more numerous than was anticipated.
- B.4.—Excess due to unforeseen increases in prices of newspapers and publications purchased abroad.
- B.5.—Advances to destitute Irish persons abroad are charged to this subhead, only when efforts to recover have finally failed. Accurate estimation is not possible.
- C.3.—It was not possible to carry out all the projects envisaged under this heading.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
(1) Sum recoverable in respect of salaries, etc., of staff seconded to C6ras Tr6cht6la, Teoranta	6,395	5,016
(2) Miscellaneous	5	—
	<u>£6,400</u>	<u>£5,016</u>

EXTRA REMUNERATION (exceeding £50)

One officer of this Department received a sum of £84 from the Vote for Wireless Broadcasting.

NOTES

Fees (stamps) amounting to £26,319 in respect of this service were received during the year.

Accounts of other Departments include expenditure of approximately £800 in respect of staff lent, without repayment, to this Department.

Six claims amounting to £122 for refund of expenditure on repatriation and maintenance were abandoned as irrecoverable (S. 71/9/53).

SEAN MURPHY,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,

24th November, 1956.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	10,300	9,772	528	—
A.2.—Travelling Expenses ...	5,300	4,207	1,093	—
A.3.—Incidental Expenses ...	400	120	280	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION (EUROPEAN RECOVERY PROGRAMME)				
B.1.—Contribution towards the Expenses of the Organisation ...	9,000	7,435	1,565	—
B.2.—Travelling Expenses ...	1,500	922	578	—
B.3.—Incidental Expenses ...	100	39	61	—
UNITED NATIONS ORGANISATION				
C.1.—Contribution to the United Nations Children's Fund	5,000	5,000	—	—
C.2.—Contribution towards Technical Assistance Programme	5,000	5,000	—	—
TOTAL ...£	36,600	32,495		—
Surplus to be surrendered ...£			4,105	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The estimate of Ireland's contribution to the expenses of the Council had to be assessed before the preparation of the Council's budget.
- A.2.—Travelling expenses were less than anticipated, due to the fact that there were only two meetings of the Consultative Assembly instead of three.
- A.3.—Entertainment expenses were less than anticipated partly because of reduction in number of meetings.

- B.1.—The estimate of Ireland's contribution to the expenses of the Organisation had to be assessed before the preparation of the Organisation's budget.
- B.2.—Travelling undertaken was less than anticipated and some of the anticipated expenditure was borne on another Vote.
- B.3.—Incidental expenses were less than anticipated.

SEAN MURPHY,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
24th November, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	1,090,000	1,050,673	39,327	—
B.—Travelling Expenses ...	37,000	35,422	1,578	—
C.—Incidental Expenses ...	1,570	1,187	383	—
D.—Telegrams, Telephones, Postage and Poundage ...	45,800	48,594	—	2,794
E.—Provision of Rooms for Official Purposes ...	600	565	35	—
F.—Manufacture of Insurance Stamps	690	690	—	—
G.—Advertising	600	457	143	—
H.—Insured Persons' Medical Certificates	118,500	117,967	533	—
I.—Blind Pensions Medical Certificates	480	403	77	—
J.—Subscription, etc., to International Organisation ...	1,073	674	399	—
K.—Transport and Compensation	2,750	2,449	301	—
L.—Advances to Workpeople for Fares	70	26	44	—
N.—Losses	—	21	—	21
GROSS TOTAL ...£	1,299,133	1,259,128	42,820	2,815
			Surplus of Gross Estimate over Expenditure £40,005	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
M.—Appropriations in Aid ...	789,133	785,471	£3,662	
NET TOTAL ...£	510,000	473,657	Net Surplus to be surrendered £36,343	

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Compensation for loss of services of four officers injured in accidents	—	123

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to vacancies remaining unfilled for various periods and to retrenchments.

B.—The expenses of the outdoor staff were less than expected.

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.—Excess mainly due to expenditure on postal expenses being greater than expected.

E.—Expenditure in connection with hire and cleaning of rooms for Old Age Pension Committees was less than anticipated.

G.—Saving due to expenditure on non-recurrent advertising being less than was expected.

H.—Casual variation.

I.—Saving due to the number of certificates being less than expected.

J.—Saving mainly due to travelling expenses being less than expected.

K.—Expenditure on maintenance, repairs and running expenses of cars was less than expected.

L.—Expenditure under this subhead cannot be accurately forecast.

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, and an irrecoverable overpayment of £2 wages to an office cleaner for excess annual leave (S. 70/1/47 and E. 103/2/46).

Two cases of loss involved no charge on public funds as the amounts were made good in both instances. A local agent fraudulently converted to his own use cheques drawn on the Social Insurance Fund to the value of £91 in respect of benefit payable to insured persons. Another local agent fraudulently converted to his own use similar cheques to the value of £106. Both agents were prosecuted and dismissed.

APPROPRIATIONS IN AID

Estimated Realised

	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952	787,000	783,579
2. Receipts from sale of motor cars and parts	700	356
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance	754	732
4. Impressed stamping fees	280	275
5. Repayment of sums advanced to workpeople	70	27
6. Miscellaneous	329	502
	£789,133	£785,471

1. The expenses recovered from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952, were somewhat less than had been anticipated.
2. Deficiency due to fewer cars being sold than anticipated.
5. Deficiency follows reduction in the amount of advances made (*see* Subhead L).
6. Receipts under this head cannot be accurately forecast.

EXTRA REMUNERATION (exceeding £50)

Two Assistant Principals, one Executive Officer and one Staff Officer received allowances varying from £58 to £171 for the performance of higher duties.

A Higher Executive Officer received £64 from the Vote for Technical Instruction for services in connection with technical school examinations.

A Clerical Officer received £174 from the Vote for Wireless Broadcasting in respect of broadcasting fees.

Thirty-one Clerical Officers and one Writing Assistant received sums varying from £51 to £92 in respect of overtime.

NOTES

This Account includes expenditure of approximately £1,758 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £320 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to Subhead C includes *ex-gratia* payments amounting to £1 in respect of damage to officers' clothing in the course of official duties (E. 109/41/41).

A claim for £48 in respect of damage to a departmental motor car was abandoned as irrecoverable (S. 48/1/51).

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,

26 Samhain, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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 ...	2,734,000	2,454,000	280,000	—
B.—Investment Return ...	30,000	29,000	1,000	—
TOTAL ...£	2,764,000	2,483,000		—
Surplus to be surrendered ...£			281,000	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—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. The saving is primarily due to the fact that the excess of expenditure over income of the Fund in 1955-56 was less than estimated, and partly to an adjustment in respect of an overdraw from this subhead in 1954-55.

B.—The saving is due to expenditure from the Social Insurance Fund in respect of which investment return was payable having been less than anticipated.

P. J. KEADY,
Accounting Officer

AN ROINN LEASA SHÓISIALAIGH,
26 Deireadh Fómhair, 1956.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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				
<i>Original</i> ... £9,420,000				
<i>Supplementary</i> 820,000				
	10,240,000	10,195,182	44,818	—
B.—Children's Allowances ...	5,400,000	5,311,811	88,189	—
C.—Unemployment Assistance ...	1,173,000	1,031,337	141,663	—
D.—Widows' and Orphans' Non-contributory Pensions				
<i>Original</i> ... £1,600,000				
<i>Supplementary</i> 137,000				
	1,737,000	1,712,330	24,670	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	84,000	83,098	902	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,951	49	—
G.—Welfare of the Blind ...	18,500	17,438	1,062	—
H.—Grants towards the Supply of Fuel for Necessitous Families				
<i>Original</i> ... £130,000				
<i>Supplementary</i> 35,000				
	165,000	164,592	408	—
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	37,500	—	—
K.—Assistance paid in Error and Irrecoverable ...	—	336	—	336

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Extra-Statutory Grants ...	—	600	—	600
	18,865,000	18,564,175	301,761	936
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	148,000	—	148,000	—
GROSS TOTAL				
Original ... £17,873,000				
Supplementary 844,000				
£18,717,000	18,564,175		153,761	936
			Surplus of Gross Estimate over Expenditure £152,825	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
J.—Appropriations in Aid ...	291,500	299,017	£7,517	
NET TOTAL			Total Surplus to be surrendered	
Original ... £17,581,500				
Supplementary 844,000				
£18,425,500	18,265,158		£160,342	

Extra Receipts payable to Exchequer

Estimated Realised

Proceeds of sale of equipment purchased by the former Department of Local Government and Public Health for emergency cooked food centres ...

£ — 74

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to the numbers of pensioners being less than expected.

B. and D.—Estimated as closely as practicable.

C.—The numbers of recipients of unemployment assistance were lower than expected.

E., F. and H.—Casual variations.

G.—Expenditure on capitation grants was less than anticipated.

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	284,000	289,103
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc.	4,500	5,104
3. Recoveries of children's allowances overpaid	100	102
4. Recoveries of unemployment assistance overpaid	200	276
5. Recoveries of widows' and orphans' non-contributory pensions overpaid	190	284
6. Repayments from the Social Insurance Fund of interim payments of social assistance	2,500	3,956
7. Miscellaneous	10	192
	<u>£291,500</u>	<u>£299,017</u>

1. Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1955-56 came to hand before the close of that financial year.

2, 3, 4, 5 and 6. The realisations under these heads cannot be forecast with any degree of certainty.

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	1,857
Children's Allowances	470
Unemployment Assistance	287
Widows' and Orphans' Non-contributory Pensions	15

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 and S. 88/2/56)—

	£
Old Age Pensions	1,764
Children's Allowances	107
Unemployment Assistance	477
Widows' and Orphans' Non-contributory Pensions	170

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 1956.

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

HEALTH

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	169,625	675	—
B.—Travelling Expenses ...	5,800	5,823	—	23
C.—Incidental Expenses ...	600	445	155	—
D.—Telegrams and Telephones	2,300	2,470	—	170
E.—Expenses in connection with International Congresses, etc.	12,370	12,577	—	207
F.1.—Statutory Inquiries ...	100	290	—	190
F.2.—Expenses in connection with Consultative Health Councils, etc.	610	505	105	—
F.3.—Dissemination of Information and Advice on Health	9,000	6,383	2,617	—
G.—Vaccine Lymph Supply ...	2,220	2,274	—	54
MISCELLANEOUS GRANTS				
H.—Grants to Health Authorities	6,890,000	6,667,707	222,293	—
I.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	5,000	2,248	2,752	—
J.—Grants to Voluntary Agencies	20,000	17,601	2,399	—
K.—Hospitals Trust Fund (Grant-in-Aid)	2,250,000	1,130,000	1,120,000	—
L.—National Blood Transfusion Service (Grant-in-Aid) ...	5,000	—	5,000	—
M.—Grant to An Bord Altranais	1,290	796	494	—

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	22,893	747	—
N.2.—Travelling Expenses ...	450	603	—	153
N.3.—Superintendent and District Registrars	3,500	3,436	64	—
N.4.—Incidental Expenses ...	260	279	—	19
GROSS TOTAL ...£	9,402,440	8,045,955	1,357,301	816
			Surplus of Gross Estimate over Expenditure £1,356,485	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i> O.—Appropriations in Aid ...	338,280	346,762	£8,482	
NET TOTAL ...£	9,064,160	7,699,193	Total Surplus to be surrendered £1,364,967	

Extra Receipts payable to Exchequer	Estimated	Realised
Compensation for loss of services of an officer injured in an accident	£ —	£ 20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Expenditure on advertisements was £157 less than estimated.
- D.—The volume of telephone traffic was greater than anticipated.
- F.1.—Expenditure under this subhead depends on the number and duration of Inquiries held during the year and consequently is difficult to estimate accurately.
- F.2.—The number of meetings held by the National Health Council during the year was less than anticipated.
- F.3.—The expenditure under this subhead was restricted as a measure of economy.
- H.—Anticipated expenditure by health authorities on extensions of health services (£505,000) did not arise, but the cost of existing services was slightly higher than was estimated.
- I.—As a result of delays in the completion of schemes for the improvement of County Homes, loans raised by local authorities for this service during the year were less than was estimated.
- J.—The deficits incurred by some of the voluntary agencies providing institutional services were less than was anticipated.
- K.—The building programme proceeded less rapidly than was expected and in addition there was an increase of approximately £124,000 in the income from sweepstakes which resulted in a corresponding reduction in the draw on the Grant-in-Aid.

- L.—The financial position of An Cornhlachas Náisiúnta um Thairmreith Fola (The National Blood Transfusion Association) was such that the Association was able to function without the assistance of a subvention from State funds.
- M.—The deficit on the working of An Bord Altranais for the year was not as great as had been anticipated.
- N.2.—It was necessary to employ an additional officer on travelling duties during the greater part of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£269,850) and Estate Duty Grant (£51,150) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947 ...	321,000	328,730
2. Costs payable by local authorities in relation to Inquiries	530	191
3. Fees for renewal of licences to private mental hospitals	260	288
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934 ...	1,150	1,060
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full time on regional sanatoria work ...	3,705	4,377
6. Recovery from health authorities of cost of vaccine lymph supply ...	2,080	2,059
7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950 ...	645	—
8. Searches and certified copies of entries of births, deaths and marriages ...	8,900	1,053
9. Miscellaneous ...	10	4
	<u>£338,280</u>	<u>£343,762</u>

2. An anticipated receipt did not come to credit during the financial year.

5. During the course of the year a Staff Officer, Grade I, was seconded to an outside body and 7 officers were engaged whole-time on regional sanatoria work.

7. Owing to late completion of audit of accounts of An Bord Altranais, recovery of certain sums from local authorities had to be deferred to the following year.

8. The demand for searches and certified copies was greater than had been anticipated.

NOTES

This Account includes expenditure of approximately £1,693 in respect of staff temporarily lent, without repayment, to the Advisory Body on Voluntary Health Insurance.

An *ex-gratia* payment of £4 was made to an officer in respect of medical, etc., expenses, following injuries sustained in the course of official duty (E. 109/3/43).

A sum of £7, representing an overpayment in respect of excess annual leave taken by a male Temporary Clerk, was written off as irrecoverable (E. 103/2/46).

P. Ó CINNEIDE,
Accounting Officer.

AN ROINN SLÁINTE,
9 Deireadh Fómhair, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	32,950	32,104	846	—
B.—Victualling Patients and Rations for Staff ...	6,470	6,486	—	16
C.—Uniforms, Clothing for Patients, etc.	2,250	1,837	413	—
D.—Travelling and Incidental Expenses	1,020	1,278	—	258
E.—Telegrams and Telephones	170	171	—	1
F.—Farm and Garden ...	1,300	1,270	30	—
GROSS TOTAL ...£	44,160	43,146	1,289	275
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,014	
Deduct—			Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid ...	2,070	1,895	£175	
NET TOTAL ...£	42,090	41,251	Net Surplus to be surrendered £839	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Sale of old stores	40	32
Transferred from Vote for Superannuation and Retired Allowances in respect of rent allowance overpaid to a Male Attendant who retired	—	107
	<u>£40</u>	<u>£139</u>
Number of patients estimated for	95	
Daily average number of patients maintained	92	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled for portion of the year.
- C.—Saving due chiefly to the fact that complete uniforms were not issued to temporary staff employed pending the filling of posts on a permanent basis.
- D.—Excess due to the installation of two television receivers (£138) and the purchase of greater quantities of tobacco and cigarettes than anticipated.
- E. and F.—Estimated as closely as possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from Staff for rations	522	560
Receipts from farm and garden (including value of produce used in the Asylum)	1,358	1,149
Receipts from leatherwork, rug and mat-making ...	190	186
	<u>£2,070</u>	<u>£1,895</u>

These receipts cannot be accurately estimated.

W. J. COYNE,
Accounting Officer.

25th October, 1956.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1956, 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	4,040	3,835	205	—
B.—Travelling Expenses ...	100	132	—	32
C.—Incidental Expenses ...	100	19	81	—
D.—Telegrams and Telephones	120	120	—	—
TOTAL ...£	4,360	4,106	286	32

Surplus to be surrendered ... £254

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—No additional clerical staff was required.

C.—The estimate was necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for the encouragement and development of Tourist Traffic (No. 15 of 1952, etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant for the Encouragement and Development of Tourist Traffic	400,000	400,000	—	—

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
15th October, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1956, 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	737	736	1	—

Surplus to be surrendered ... £1

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
20th September, 1956.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,
Comptroller and General Auditor.

REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for payment of certain Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration	1,054,000	982,489	71,511	—

Surplus to be surrendered ... £71,511

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

In the case of certain employees the revised remuneration did not become payable till after the close of the financial year.

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Servants	499,000	481,187
National School Teachers, etc.	235,000	212,168
Garda Síochána	95,000	93,238
Defence Forces	127,000	123,404
Certain employees of Local Authorities	98,000	72,492
	<u>£1,054,000</u>	<u>£982,489</u>

EXPENDITURE ACCORDING TO VOTE

Vote No.	£
1 President's Establishment	198
2 Houses of the Oireachtas	1,799
3 Department of the Taoiseach	556
4 Central Statistics Office	3,672
5 Comptroller and Auditor General	1,167
6 Office of the Minister for Finance	4,887
7 Office of the Revenue Commissioners	55,681
8 Office of Public Works	13,395
9 Public Works and Buildings	934
10 Employment and Emergency Schemes	2,084
12 State Laboratory	737
13 Civil Service Commission	1,381
15 Commissions and Special Inquiries	100
21 Law Charges	1,710
23 Miscellaneous Expenses	54
24 Stationery Office	2,302

Vote No.	£
25 Valuation and Boundary Survey	2,199
26 Ordnance Survey	2,170
27 Agriculture	34,128
28 Fisheries	974
29 Office of the Minister for Justice	2,600
30 Garda Síochána	94,165
31 Prisons	3,766
32 District Court	2,288
33 Circuit Court	4,100
34 Supreme Court and High Court of Justice	2,950
35 Land Registry and Registry of Deeds	3,200
36 Public Record Office	318
37 Charitable Donations and Bequests	175
38 Local Government	7,036
39 Office of the Minister for Education	9,450
40 Primary Education	212,168
42 Technical Instruction	10,492
43 Science and Art	1,892
44 Reformatory and Industrial Schools	57
46 National Gallery	250
47 Lands	19,088
48 Forestry	6,319
49 Gaeltacht Services	2,061
50 Industry and Commerce	12,827
51 Transport and Marine Services	548
52 Aviation and Meteorological Services	11,042
53 Industrial and Commercial Property Registration Office	724
54 Posts and Telegraphs	200,500
56 Defence	133,854
57 Army Pensions	499
58 External Affairs	5,021
60 Office of the Minister for Social Welfare	35,964
63 Health	67,871
64 Dundrum Asylum	1,017
65 Oifig na Gaeltachta agus na gCeantar gCúing	119
	<hr/>
	£982,489

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
4th October, 1956.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1956, compared with the sum granted, for the National Development Fund.

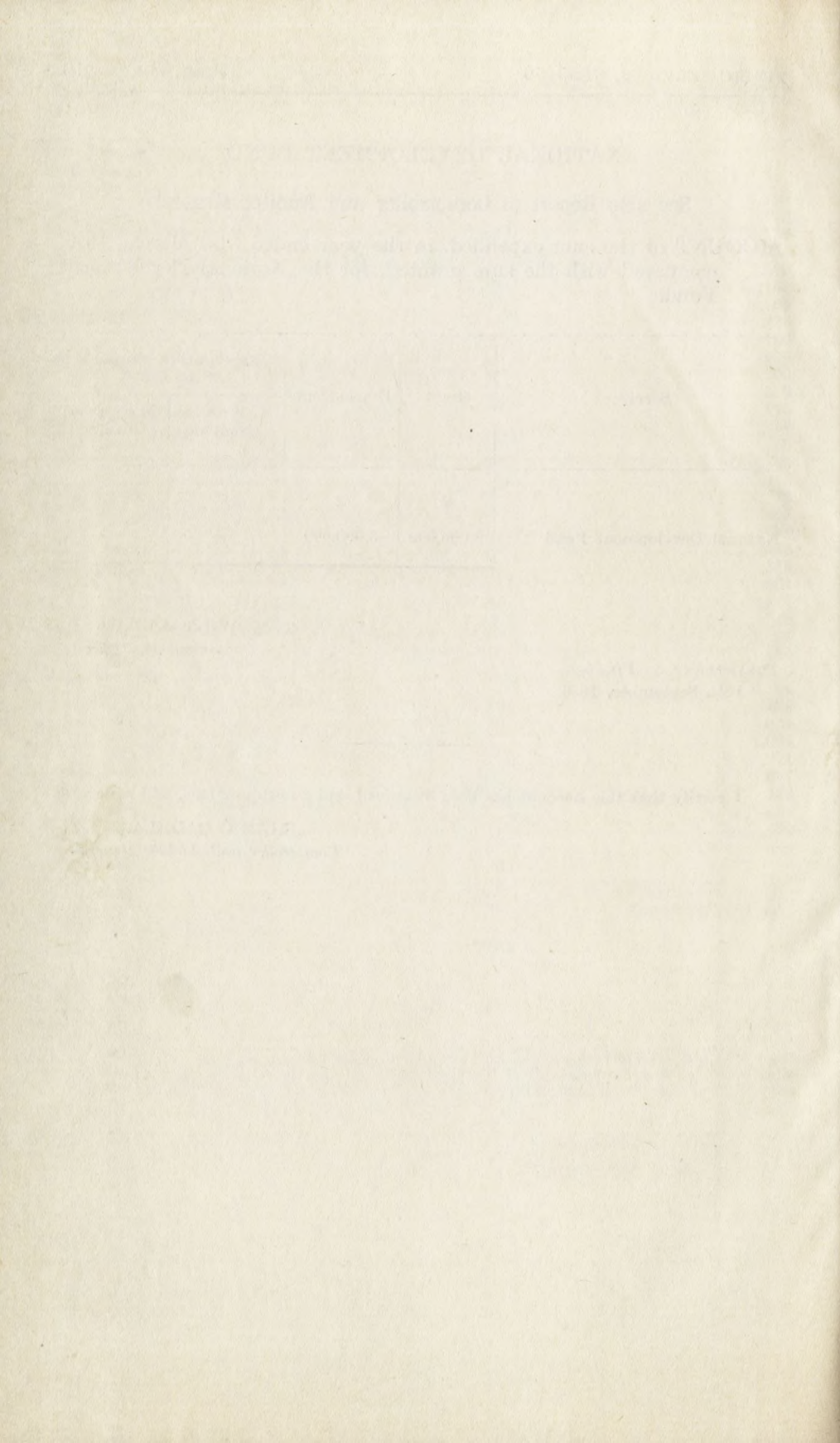
Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
National Development Fund ...	3,000,000	3,000,000	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1956.

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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