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APPROPRIATION ACCOUNTS 1956-57

Oifig an Aidi Reachtaire Cuntas agus
29 APR 1958
EIRE

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1958

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APPROPRIATION ACCOUNTS 1956-57

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

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ACCOUNTS OF THE PUBLIC SERVICES, 1956-57

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Preparation and Presentation of Accounts

1. With a view to the earlier presentation of the annual accounts of the Public Services arrangements were made with Accounting Officers to close the books of account for the year under review on 30 June, 1957, and immediately after 31 March in future years. All the appropriation accounts for 1956-57 were received by 3 October, 1957, approximately two months in advance of the statutory date.

Outturn of the Year

2. The audited accounts are summarised on page xxvii. The amount to be surrendered as shown in the summary is £3,326,969, arrived at as follows:—

Gross Expenditure	Estimated	Actual
£	£	£
Original estimates ... 115,908,504		
Supplementary and additional estimates 3,299,519		
	119,208,023	115,984,930
<i>Deduct:—</i>		
Appropriations in Aid		
Original estimates 6,785,224		
<i>Less</i>		
Supplementary do. 360,590		
	6,424,634	6,528,510
Net Expenditure	£112,783,389	£109,456,420
Amount to be surrendered ...	£3,326,969	

This represents 3 per cent. of the supply grants as compared with 4.4 per cent. in the previous year. The principal savings were :—

Amount £	Vote No.	Service
558,474	63	Health
497,548	56	Defence
189,274	52	Aviation and Meteorological Services
178,718	50	Industry and Commerce
174,816	48	Forestry
138,493	62	Social Assistance
132,178	54	Posts and Telegraphs
111,615	47	Lands

198,116
In no case has the provision made by Dáil Éireann been exceeded and no excess vote is, therefore, necessary.

Exchequer Extra Receipts

3. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £698,985.

Surrender of Balances on 1955-56 Votes

4. The balances due to be surrendered out of votes for the public services for 1955-56 amounted to £4,853,677. I hereby certify that these balances have been duly surrendered.

Stock and Store Accounts

5. The stock and store accounts of the Departments have been examined. The results are satisfactory, with the exception referred to in paragraph 49.

Foreign Exchange Account

6. 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, 1957. 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.

National Development Fund

7. As indicated in paragraph 101 of the previous report the total payments out of voted moneys into the National

Development Fund amounted to £11,000,000 at 31 March, 1956. The total issues from the Fund to 31 March 1957, amounted to £5,149,331 leaving a balance in the Fund of £5,850,669. The issues during the year under review amounted to £989,380, viz. :—

	Vote	£
9. Public Works and Buildings	46,055
10. Employment and Emergency Schemes	160,000
27. Agriculture	318,700
28. Fisheries	58,792
38. Local Government	176,726
50. Industry and Commerce	49,107
51. Transport and Marine Services	180,000
		<hr/> £989,380 <hr/>

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

8. Section 7 of the National Development Fund Act, 1954, provides that "on the expiry of the financial year ending on 31 March, 1957, the Fund shall be wound up and the balance then remaining in the Fund shall, in so far as not required for the discharge of any liability of the Fund existing on that day, be paid into or disposed of for the benefit of the Exchequer." A sum of £3,200,000 was accordingly surrendered to the Exchequer and £2,650,669 was transferred to a National Development Fund (Winding up) Account.

VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

Revenue Account

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

10. The net yield of revenue for the years 1955-56 and 1956-57, under its main heads, is shown in the following statement :—

	1955-56 £	1956-57 £
Customs (excluding Special Import Levy) ...	38,777,033	40,854,422
Customs—Special Import Levy ...	56,233	4,310,187
Excise ...	17,152,351	17,391,085
Estate, etc., Duties ...	3,302,159	2,348,425
Stamps ...	1,918,288	2,022,218

Income Tax, Sur-Tax and Super Tax	24,793,947	24,092,149
Corporation Profits Tax, etc. ...	3,200,452	3,075,085
Total ...	£89,200,463	£94,093,571

£94,056,000 (including £4,275,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £2,168,821 outstanding as compared with £2,131,250 at the end of the previous financial year.

11. In accordance with the provisions of section 4 of the Central Fund Act, 1956, the sum of £4,275,000 Special Import Levy was issued out of the Exchequer to the Capital Fund established under that section.

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

Year of Account (1)	Income Tax outstanding at 1 June 1957		Sur-tax (including Super tax and Excess Sur-tax) outstanding at 31 March 1957 (4)	Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1957 (5)
	Central Collection Office (Dublin General Schedule E)* (2)	All other Districts (3)		
	£	£	£	£
1950/51			939,781	80,352
and earlier years				
1951/52	1,709,048† Est.	5,790,553†	531,392	12,166
1952/53			369,018	79,691
1953/54			431,804	67,407
1954/55			513,047	87,163
1955/56			529,195	192,463
	788,423 Est.	2,485,946		
Total ...	2,497,471	8,276,499	3,314,237	519,242
	£10,773,970			

* 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 figure in column (3).

† Break-up over the various years not available.

Comparative figures for the previous year were—Income Tax, £11,711,555; Sur-tax, etc., £3,268,400 and Corporation Profits Tax, £485,784.

I understand 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

13. Extra-statutory repayments of Customs duties and of Excise duties amounting to £19,166 and £1,850, respectively, were made during the year. The Customs duties include £10,621 in respect of Special Import Levy.

Remissions and Amounts Irrecoverable

14. 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, 1957. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £18,348, was in respect of Income Tax and Sur Tax, and the distribution according to the grounds of remission or write-off is:—

Remission					£
On compassionate grounds	...	...	...	...	161
Composition settlements	...	...	...	...	10,444
Amounts Irrecoverable					
Miscellaneous: liability not enforceable,					
etc.	...	...	...	...	7,743
					<hr/> £18,348 <hr/>

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead B.—New Works, Alterations and Additions

15. I have been furnished with a detailed statement of the works on which the expenditure of £1,894,482 charged to this subhead was incurred. Additional expenditure amounting to £46,013 on buildings for the Department of Posts and Telegraphs was charged to Telephone Capital Account.

The principal works included in the statement are:—

New Work No.	Premises	Total Estimate	Expenditure 1956-57	Expenditure to 31 March, 1957
		£	£	£
1	Áras an Uachtaráin			
	Improvements and Furnishing	139,000	15,758	119,337
27	Johnstown Castle—Adaptations and Furnishing	189,685	23,657	194,415
29	Veterinary College—Improvements	118,000	6,802	123,579
42	Coláiste Moibhi—Adaptations	73,000	5,547	68,979
46	(1) Reformatory School, Daingean — Adaptations	84,200	19,708	77,194

New Work No.	Premises	Total Estimate £	Expendi- ture 1956-57 £	Expendi- ture to 31 March, 1957 £
51	(1) Forestry School, Shelton Abbey—Adaptations and Furnishing	95,000	16,473	105,919
59	(1) Post Office Stores Depot, St. John's Road—Rebuilding ...	65,920	1,400	57,425
64	Drogheda, New Post Office and Telephone Exchange	54,960	7,035	49,338
78	Baldonnell Aerodrome—Hard Surface Runways	500,000	73,905	435,776

16. In September 1947 the Department of Justice asked the Commissioners of Public Works to erect a new Garda Station with provision for living-in accommodation for 18 single men. A contract for the work was placed in February 1954 and completed in September 1955, at a cost of £32,753. As it appeared in May 1957 that the accommodation for the single men was practically unoccupied, I have inquired whether the Department's requirements were confirmed before the contract was placed.

17. A preparatory college was erected on behalf of the Department of Education in 1940 at a cost of £73,803. During the course of erection abnormal dampness was observed in the building, and measures taken at the time to eradicate it proved unsuccessful. It appears that subsequent steps taken to control the dampness were also ineffective. In October 1955 a contract in the sum of £31,380 was placed for alterations, repairs and redecorations, and I have inquired as to the extent to which these works were due to the dampness and the cost of the earlier works to overcome the defects in the building.

Subhead J.2.—Arterial Drainage—Construction Works

18. The charge to this subhead includes expenditure of £440,540 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 and charges for the use of plant and machinery were assessed at £256,890, the total cost of the schemes to 31 March 1957 being :—

	£
Glyde and Dee ...	1,026,292
Feale ...	1,161,340
Corrib-Clare ...	823,820
Nenagh ...	129,351

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

19. Provision was made under subhead F. (Urban Employment Schemes) and subhead G. (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £168,587, were paid in instalments, during the progress of the various works, by the Department of Local Government acting on behalf of the Special Employment Schemes Office. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

20. 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 £219,177, 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.

21. The scheme for which provision was made under subhead J. (Rural Improvement Schemes) 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 £25,077.

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

23. The amount charged to subhead K. (Miscellaneous Schemes) includes 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 27.—AGRICULTURE

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

24. In pursuance of an undertaking given by the Minister, instalments amounting to £8,984 (Principal £4,031; Interest £4,953) in repayment of advances of £115,000 due to the Agricultural Credit Corporation, Ltd., by the Co-operative Fruit Growers' Society, Ltd., Dungarvan, were paid from this subhead during the year, the Society being unable to meet these charges owing to its financial position. Payments on foot of the Minister's undertaking to 31 March 1957 amounted to £31,083 (Principal £12,815, Interest £18,268). The Society repaid to the Department during the year £4,977 which has been credited to appropriations in aid.

25. An agreement which was completed in April 1957 provided for the repayment by the Society to the Department in ten equal annual instalments commencing on 1 May 1958 of the net amount of principal paid to the Corporation on the Society's behalf. The repayments are free of interest up to 1 May 1959, after which interest on the outstanding balance will be payable at the rate of 6 per cent. per annum. It has also been agreed not to seek recovery of interest paid to the Corporation by the Department on behalf of the Society to 1 May 1959.

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

26. The expenditure is made up as follows:—

	£
Grants for the construction and improvement of farm buildings, etc. ...	532,940
Water supplies scheme ...	118,098
Administrative expenses ...	71,391
	<hr/>
	£722,429
	<hr/>

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 earlier years.

Subhead M.9.—Land Project and Subsidy on Home Produced Superphosphate

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

	£
Salaries, wages and allowances ...	226,262
Direct labour	109,049
Travelling and subsistence	76,489
Purchase of machinery, implements, etc.	18,595
Lime and fertilisers	164,700
Grants to farmers	1,403,577
Materials for drains, fencing, etc. ...	30,926
Payments to contractors	641,160
Advertising and publicity	2,099
District offices and stores—rents, etc. ...	10,850
Payments to Office of Public Works ...	19,878
Miscellaneous expenses	1,061
Subsidy on home produced superphosphate	24,550
	<hr/>
	£2,729,197

28. Under section A. of the 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 £1,403,577 in the year 1956-57 as compared with £1,226, 228 in the previous year.

29. 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. Work estimated to involve a charge on public funds in excess of £30 per acre may be undertaken only if the agricultural potential of the land warrants it and if the occupier agrees 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 were £641,160 as compared with £796,340 in the previous year.

30. It was decided during the year that superphosphate should be made available on the home market at world prices. Accordingly, the Customs duty on imported superphosphate was removed, and provision made for the payment of an appropriate subsidy to home manufacturers. Payments on account of subsidy in respect of superphosphate sold or used in compounds during the period 17 December 1956 to 28 February 1957 amounted to £24,550.

Subhead M.13.—Bovine Tuberculosis Eradication Scheme

31. The Bovine Tuberculosis Eradication Scheme, introduced in September 1954 to assist farmers in the eradication of tuberculosis in their cattle herds and to provide special measures for the eradication of the disease in certain areas, continued in operation during the year.

Expenditure incurred on the scheme in the year under review is as follows :—

	Clare	County Sligo and Bansha Areas	General Areas	Total
	£	£	£	£
Compensation for Cattle slaughtered ...	139,740	83,749	—	223,489
Fees to Veterinary Surgeons ...	23,154	17,042	169,773	209,969
Miscellaneous ...	6,839	14,467	15,458	36,764
Supplementary Byre Grants ...	30,646	27,254	111,454	169,354
	£200,379	£142,512	£296,685	£639,576

The amounts received from the disposal of cattle in the Clare and Sligo/Bansha areas were £94,485 and £67,767, respectively.

32. The net expenditure on the scheme in Sligo and Bansha, together with byre grants in the general areas, was defrayed from moneys provided from the National Development Fund (see page 77). The balance of the expenditure was charged to this subhead, and the receipts from the disposal of cattle in the Clare area were credited to appropriations in aid. The net vote expenditure is recoverable from the American Grant Counterpart Special Account in accordance with an agreement concluded on 31 March 1955.

Subhead M.14.—Grants for Pasteurisation of Separated Milk

33. The pasteurisation of separated milk returned by creameries to farmers is deemed an essential part of the scheme for the eradication of bovine tuberculosis, and provision was made under this subhead for the payment to creameries of grants of 50 per cent. of the cost of approved pasteurising plant. The grants paid in the year under review amounted to £82,346.

34. An agreement dated 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, up to a limit of £500,000, to recoup to the Department the grants paid in respect of expendi-

ture incurred by creameries after the date of the agreement. A sum of £58,789 was transferred from the Special Account during the year and was credited to appropriations in aid.

Subhead M.15.—Payments to Pigs and Bacon Commission

35. Following the expiration in April 1956 of an agreement between the governments of Ireland and the United Kingdom relating to exports of Irish pigs and pig meat, it was decided to introduce a scheme to subsidise when necessary the price of Grade A. bacon exported to the British market. The scheme is administered through the Pigs and Bacon Commission and is financed from the proceeds of a levy on bacon pigs purchased by curers together with a State contribution not exceeding one half the amount of subsidy. A supplementary estimate for £50,000 was taken to provide for this contribution, but it was found necessary to issue only £20,000 before the close of the financial year.

Subhead N.1.—Diseases of Animals Acts, 1894 to 1954

36. Section 16 of the Diseases of Animals Act, 1894, provides for the slaughter of pigs affected, or suspected of being affected, with swine fever and for the payment of compensation in respect of animals slaughtered. Following an outbreak of swine fever in August 1956 it was decided, in order to avoid the spread of the disease, that all affected and in-contact pigs should be slaughtered and their carcasses destroyed. Compensation on the basis of full market value was paid to the owners and amounted to £73,327; miscellaneous expenses were approximately £5,300. As section 16 (2) (i) of the Act authorises payment of compensation equal to one half only of the value of animals slaughtered which were affected with swine fever, I invited the observations of the Accounting Officer who has informed me that "a decision to pay half compensation only for 'affected' animals would require that each pig slaughtered would have to be individually 'post-mortemed.' In many of these cases laboratory examination might also be necessary to determine whether or not the animal was affected with the disease. This was clearly impossible. It can be taken, however, that if such a procedure were adopted, only a very small proportion of the pigs slaughtered would be found to have been 'affected' and any saving would be small compared with the expenses involved and the dangers caused by delays in the destruction of carcasses. From the outset, it was decided with the agreement of the Department of Finance that compensation would be payable at full market value for all pigs directed to be slaughtered on account of swine fever."

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

37. 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 loans advanced to 31 March 1957, including £95,000 in the year of account, amounted to £497,950. Repayments totalling £30,095, of which £10,070 was attributed to principal and £20,025 to interest, were received in the year under review and were credited to appropriations in aid.

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

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

<i>Payments to Creameries.</i>	£	£
Allowances on sales of butter following reduction in 1954 of retail price from 4s. 2d. to 3s. 9d. per lb.	1,970,822 (a)	
Allowances at the rate of 3s. per cwt. on production to permit increased profit margins to wholesalers and retailers	127,564 (b)	
Allowances on butter held in cold storage for winter consumption	96,471	
		<hr/> 2,194,857
<i>Payments to Butter Marketing Committee to meet trading losses.</i>		
Balance of loss for year ended 31 March 1956 (£70,000 advanced in 1955–56)	19,405	
Losses for year ended 31 March 1957	497,005	
		<hr/> 516,410
		<hr/> £2,711,267

39. The Committee's trading losses in the year under review comprised £255,342 in respect of export of surplus butter and £241,663 for cold storage, etc., expenses.

40. Moneys available in the Dairy Produce (Price Stabilisation) Fund were also used to pay the allowances on sales and the allowances on production referred to at (a) and (b) above. (See paragraph 42).

Extra Receipts payable to Exchequer

41. The consolidated Balance Sheet as at 31 December 1956 of the Dairy Disposal Company, Ltd., and associated companies disclosed a liability of £584,603 in respect of issues from voted moneys for the purchase of creameries, etc. This amount together with the balance of £648,290 to credit of the Profit and Loss Account brings the total amount due to the Exchequer to £1,232,893 at that date. It was decided during the year to charge interest at the rate of 6 per cent. per annum from 1 April 1956 on the outstanding balance of voted moneys, and £35,076 was received by the Department and brought to account as an exchequer extra receipt.

Dairy Produce (Price Stabilisation) Fund

42. The income of the Fund, £17,287, was derived from levies collected from creameries on home sales of creamery butter. Expenditure included £8,580 paid to the Butter Marketing Committee in recoupment of its administrative expenses, £31,817 for sales allowances and £687 for production allowances paid to creameries (*see* paragraph 40). The balance in the Fund at 31 March 1957 was £8,311 as compared with £32,487 at 31 March 1956.

VOTE 28.—FISHERIES

Subhead F.5—Compensation, etc.

43. Compensation amounting to £675 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 £2,491. In addition £380 was paid under sections 3 and 4 of the 1951 Act to an applicant towards the cost of proving title to compensation.

44. 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 £235, the total of the grants paid under the authority of these sections to 31 March 1957 was £32,837.

VOTE 38.—LOCAL GOVERNMENT

Motor Tax Account

45. 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 fourteen cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicle, etc., duties in 1956-57 amounted to £4,873,727 compared with £5,099,361 in the previous year. They include fines amounting to £23,102 collected by the Department of Justice, £6,340 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £66,788 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, 1956-57.

VOTE 41.—SECONDARY EDUCATION

*Non-voted Services**The Registration Council*

46. An account of the receipts and payments of the Registration Council in respect of both Capital and Income in lieu of a statement of securities is now appended to the Appropriation Account.

VOTE 44.—REFORMATORY AND INDUSTRIAL SCHOOLS

Subhead F.—Appropriations in Aid

47. In paragraph 52 of the report on the accounts for the year 1952-53 I referred to certain sums received by the Department which had not been brought to credit. As noted in the account the total amount misappropriated by two officers of the Department was £518. They were prosecuted and dismissed. £367 was made good by the officers concerned and has been brought to credit. The balance of the loss amounting to £151 has, with the sanction of the Department of Finance, been written off as irrecoverable.

VOTE 47.—LANDS

Subhead I.—Improvement of Estates, etc.

48. The cost of repairing a breach in an embankment protecting certain lands from the River Fergus, Co. Clare, was estimated in 1943 at £185. It appears that the work was not then undertaken, and in August 1953 expenditure of £1,198 was approved. It was found necessary to increase this figure to £1,708 in May 1954 and to £2,529 in November 1954. I understand that the work was commenced in June 1955 and I have inquired whether it has been completed, and if so, at what cost; the cause of the delay in effecting the repairs and whether responsibility for the future maintenance of the embankment has been determined.

VOTE 49.—GAELTACHT SERVICES

Stores

49. An examination of records of knitwear yarn held in Dublin disclosed that stock was taken at intervals and the records adjusted by the storekeeper to agree with the physical stock. No evidence was available that discrepancies were investigated and they were not included in the list of discrepancies revealed at the independent annual stocktaking. I have communicated with the Accounting Officer on this matter, and also regarding defective control over these stocks which are held at three separate stores.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

50. The expenditure charged to this subhead is as follows :—

	£
Flour	6,225,759
Wheaten meal	102,786
	<hr/>
	£6,328,545

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

	£
Deficits on millers' accounts	6,213,594
Rebates in respect of the flour content of confectionery and biscuits exported	12,165
	<hr/>
	£6,225,759

52. Payments are made by Grain Importers (Éire), Ltd. 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 £6,213,594, 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 23 February 1957.

53. The payment of £12,165 was in recoupment of rebates allowed to exporters of confectionery and biscuits in accordance with the arrangement referred to in paragraph 70 of the report for the year 1955-56.

54. 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 £102,786 charged to this subhead comprises £266 being final payment of subsidy to a miller for the cereal year 1953-54 and provisional payments to millers of £17,219, £48,500 and £36,801 for the cereal years 1954-55, 1955-56 and 1956-57, respectively.

Subhead K.—Fuel Subsidy

55. £250,000 was paid to Fuel Importers (Éire), Limited, on account of the balance of losses outstanding at 31 December, 1956 which amounted to £311,948. The accounts of the company disclose that a balance of approximately 90,000 tons of coal which cost about £800,000 remained unsold.

Operations of Bord na Móna

Subhead M.1.—Experiment and Research (Grant-in-Aid)

56. 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 1957 to £229,800, including the sum of £10,000 paid to the Board during the year of account.

Extra Receipts payable to Exchequer

57. Reference was made in paragraph 75 of the report for the year 1954-55 to the liability of Mianraí, Teoranta, for advances and for interest thereon. A sum of £34,430 was received from the company during the year 1956-57 in part discharge of this

liability, and the amount remaining due at 31 March 1957 was £193,226. In exercise of the powers conferred by sections 11 (2) and 12 (3) of the Minerals Exploration and Development Company Act, 1941, and section 8 (2) of the Minerals Company Act, 1945, the Minister for Industry and Commerce, with the consent of the Minister for Finance, agreed to postpone to 1 October 1957 payment by the company of instalments of advances and interest which fell due on 1 April and 1 October 1956.

Min Fhéir, Teoranta

58. Reference was made in paragraph 80 of the last report to the winding up of this company. The liquidation was completed in April 1956 and £8,007 in respect of sums advanced for share capital was repaid to the Exchequer. A surplus of £3,637 was also surrendered to the Exchequer.

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.1.—Córas Iompair Éireann

59. The charge to this subhead comprises—

	£
Repayable Advance for capital purposes	1,000,000
Grant towards approved expenditure ...	700,000
Repayment to the Central Fund of amount advanced in 1955-56 to meet payments of interest on Transport Stock ...	707,800
	<hr/>
	£2,407,800
	<hr/>

Subhead A.2.—Great Northern Railway Board

60. 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. The Act authorises the Minister for Industry and Commerce to pay to the Board the amount of any loss for which he is liable; to make advances towards making good any anticipated loss for which he would be liable; and to make payments to meet capital expenses as provided in the agreement. The certified accounts of the Great Northern Railway Board for the year ended 30 September 1956 show the liability of the Minister for Industry and Commerce for that year to be £587,022, comprising £489,523 for losses and £97,499 for capital expenses. Advances made to the Board in 1955-56 amounted to £507,790.

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

Year ended 30 September 1956 :

	£	£
(a) Unrecouped losses	69,733	
(b) Unrecouped capital expenses	9,499	
		<hr/> 79,232

Year ended 30 September 1957 :

(a) Advances towards losses	261,302	
(b) Advances towards capital expenses	147,823	
		<hr/> 409,125
		<hr/> £488,357

62. A sum of £54,965 was received in respect of interest on payments made to the Board for the three accounting periods ended 30 September 1956, and credited to appropriations in aid.

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

63. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin and Shannon Airports amounted to £48,633 and £92,638, respectively. The total expenditure to 31 March 1957, excluding the cost of acquisition of land, amounted to £1,387,735 for Dublin Airport and £2,156,396 for Shannon Airport.

Operation of Dublin and Shannon Airports

64. 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	82,911	(76,897)		
Airport management	157,381	(138,427)		
Interest and depreciation charges ...	150,486	(142,435)		
Total ...	390,778	(357,759)		
<i>Receipts :</i>				
Landing fees ...	91,659	(82,569)		
Profit on catering ...	8,958	(10,264)		
Rents and other receipts ...	62,771	(56,865)		
Total ...	163,388	(149,698)		
Deficiency of revenue			227,390	(208,061)

Shannon Airport

<i>Expenses :</i>	£	£	£	£
Air navigation services	258,604	(240,105)		
Airport management	250,265	(229,616)		
Interest and depreciation charges ...	257,008	(246,610)		
Total ...	765,877	(716,331)		
<i>Receipts :</i>				
Landing fees ...	308,138	(270,512)		
Receipts from catering, etc. ...	146,641	(86,032)		
Receipts from air traffic communications ...	62,608	(58,230)		
Rents and other receipts ...	67,601	(62,081)		
Total ...	584,988	(476,855)		
Deficiency of revenue			180,889	(239,476)
Total deficiency ...			£408,279	(447,537)

Subhead T.—Appropriations in Aid

65. Section 25 of the Air Navigation and Transport Act, 1950, provided that the Minister for Finance might from time to time by order authorise the payment of subsidies to Aer Rianta, Teoranta, but that no such order may be made after the expiration of five years from the passing of the Act. No payment was made to the company under the authority of this section since the year ended 31 March 1951. And the company's General Administration Account for the year ended 31 March 1956 showed an accumulated deficit of £14,300. As shown in the estimate provision was made for the recoupment to the company of this deficit from the surplus earned on the management of Dublin Airport. It was accordingly made good out of a surplus of £36,041 shown on the management Account for 1955-56 and the balance of £21,741 was brought to credit as an appropriation in aid.

VOTE 54.—POSTS AND TELEGRAPHS

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

66. The losses borne on the Vote for the year ended 31 March 1957 amounted to £3,160. A classified schedule of these losses is set out on page 169. At page 170 particulars are given of 19 cases in which cash shortages or misappropriations amounting to £526 were discovered; the sums in question were made good and no charge to public funds was necessary.

Stores

67. 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 £1,718,905 on 31 March 1957, engineering stores to the value of £15,871 were held on behalf of other government departments. Stores other than engineering stores were valued at £570,624 including £201,092 in respect of stores held for other government departments.

Including works in progress on 31 March 1957 the expenditure on manufacturing jobs in the factory during the year amounted to £31,924, expenditure on repair work (other than repairs to mechanical transport) to £54,761 and expenditure on mechanical transport repairs to £10,193.

Revenue

68. 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 1955-56 and 1956-57 is shown in the following statement :—

	1955-56	1956-57
	£	£
Postal Service ...	3,779,791	4,162,830
Telegraph Service ...	384,300	397,118
Telephone Service ...	2,924,910	3,299,794
Total ...	£7,089,001	£7,859,742

£7,800,000 was paid into the Exchequer during the year, leaving a balance of £699,079 at 31 March 1957 as compared with a balance of £639,337 at the end of the previous financial year.

Sums due for telephone services amounting to £2,878 were written off during the year as irrecoverable.

Post Office Savings Bank Accounts

69. The accounts of the Post Office Savings Bank for the year ended 31 December 1956 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £84,941,414 (including £11,398,492 in respect of the liability to Trustee Savings Banks) on 31 December 1956 as compared with £82,176,317 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 £3,157,430. Of this sum £2,082,176 was paid and credited to depositors in respect of interest, management expenses amounted to £212,793 and £862,461 was set aside towards provision against depreciation in the value of securities.

VOTE 56.—DEFENCE

Subhead K.—Provisions and Allowances in lieu

70. 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 :—

	1956-57	1955-56
BREAD	pence per lb.	pence per lb.
Cost of production ...	3·8	3·5
Cost delivered Dublin ...	4·1	3·8
MEAT		
Dublin ...	23·7	28·6
Curragh ...	26·2	30·8

The average price of cattle purchased for the Dublin and Curragh areas was £64 7s. 4d. and £62 17s. 5d. per head,

respectively, as compared with £78 13s. 0d. and £74 19s. 8d. in the previous year, while the average production of beef per head was 705 lbs. and 664 lbs., respectively, as compared with 710 lbs. and 671 lbs.

Subhead T.—Military Lands

71. In paragraph 88 of the report on the accounts for the year 1951–52 reference was made to the compilation of a register of properties in the charge of the Department of Defence. The arrangements for the compilation of such a register were postponed pending the enactment of fresh legislation in connection with State property. In view of the enactment of the State Property Act, 1954, I have inquired as to the present position regarding the compilation of the register.

Statement of Losses

72. 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”	267
Deficiencies of stores and other losses not affecting the 1956–57 vote	...
	11,584
The corresponding figures for losses in the previous year were £360 and £6,435.	

VOTE 57.—ARMY PENSIONS

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

73. The statutory conditions for the grant of special allowances include the application of a means test and recipients were required by section 43 of the Army Pensions Act, 1952, to notify the Minister for Defence of any improvements in their means with a view to the revision of the rates of allowances awarded. Difficulties were encountered in securing compliance with this provision and it was decided, with the approval of the Department of Finance, that, pending the enactment of amending legislation, overpayments of special allowances which arose through the failure of recipients to notify improvements in their means should be treated as payments legally made and not recoverable. Section 43 was repealed by section 38 (7) of the Army Pensions Act, 1957, thereby removing the obligation on recipients to notify the Minister of improvements in their means which are subject to periodical departmental review.

VOTE 61.—SOCIAL INSURANCE

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

74. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £3,688,000. As indicated in previous reports these payments are subject to adjustment when audited accounts of the Fund are available. The accounts of the Fund for the initial period from 5 January to 31 March 1953 and for the year 1953-54 have been audited. These accounts indicate that contributions from voted moneys had been overdrawn to the extent of £426,066. This over-issue was adjusted in the account for the year 1954-55.

Subhead B.—Investment Return

75. 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. The figure of £15,000 previously adopted as the annual rent was again used for the purpose of computing the amount of investment return payable to the Fund. This was assessed at £38,922 and was related to a total expenditure from the Fund to 31 March 1957 of £1,294,939.

VOTE 62.—SOCIAL ASSISTANCE

Overpayments

76. As shown in the details of the appropriations in aid recoveries in cash of overpayments of assistance made in prior years amounted to £4,896. £3,092 was recovered by withholding current payments and unrecovered balances amounting to £2,916 were treated as irrecoverable with the approval of the Department of Finance.

I have been furnished with a statement which shows that the total amount of overpayments outstanding at 31 March 1957 was £31,435. During the year 22 individuals were prosecuted for irregularly claiming social assistance and convictions were obtained in all cases.

VOTE 66.—TOURISM

Advances to the Irish Tourist Board

77. Repayable advances to the Board from the Central Fund under section 16 of the Tourist Traffic Act, 1939, amounted to £421,597 at 31 March 1950. No further advances were made after that date. In accordance with the terms of this section the advances were to be expended on works, investments and loans of a profit earning character.

78. It was decided in 1948–49 to dispose of the hotel and other properties the acquisition of which had been financed from the advances. Up to 31 March 1957 £143,362 realised on sales was surrendered to the Exchequer and I understand that disposal of the remaining properties is nearing completion. Repayment of advances amounting to £132,088 was waived by the Minister for Finance, leaving the balance of advances outstanding at £146,147.

79. Section 17 of the Act provides for the payment of interest on outstanding advances. After allowing for £49,860, the payment of which was waived, the liability for interest amounted to £58,109 at 1 January 1957 and the Minister for Finance, in exercise of the powers conferred by section 16 (3) of the Act, has agreed to the postponement to 1 July 1957 of the payment of the amount due.

VOTE 68.—ROINN NA GAELTACHTA

80. Roinn na Gaeltachta was established as on and from 2 July 1956 by the Ministers and Secretaries (Amendment) Act, 1956, and an additional estimate was taken to provide for salaries and expenses in connection with the new service.

The administration of the votes for Gaeltacht Services and for Oifig na Gaeltachta agus na gCeantar gCúng were transferred to the new Department during the year.

LIAM Ó CADHLA,

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

28 November, 1957.

PUBLIC SERVICES

XXVII

APPROPRIATION ACCOUNTS, 1956-57

SUMMARY

No. of Vote	SERVICE	Estimated Expendi- ture (Gross)	Estimated Appro- priations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered		Exchequer Extra Receipts		No. of Vote
		£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1	PRESIDENT'S ESTABLISHMENT ...	8,320	—	8,320	8,299 11 4	—	8,299 11 4	20 8 8	—	—	—	20 8 8	—	—	—	1
2	HOUSES OF THE OIREACHTAS ...	232,420	—	232,420	218,622 10 0	—	218,622 10 0	13,797 10 0	—	—	—	13,797 10 0	—	386 16 11	—	2
3	DEPARTMENT OF THE TAOISEACH ...	29,520	—	29,520	28,276 5 9	—	28,276 5 9	1,243 14 3	—	—	—	1,243 14 3	—	—	—	3
4	CENTRAL STATISTICS OFFICE ...	174,230	200	174,030	147,171 1 0	847 6 9	146,323 14 3	27,058 19 0	—	647 6 9	—	27,706 5 9	—	186 12 6	—	4
5	COMPTROLLER AND AUDITOR GENERAL ...	43,170	6,140	37,030	39,162 6 6	6,248 10 0	32,913 16 6	4,007 13 6	—	108 10 0	—	4,116 3 6	—	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	175,740	1,260	174,480	162,699 10 9	1,252 18 0	161,446 12 9	13,040 9 3	—	—	7 2 0	13,033 7 3	—	29 2 8	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	2,114,500	82,500	2,032,000	2,016,262 5 8	80,821 2 10	1,935,441 2 10	98,237 14 4	—	—	1,678 17 2	96,558 17 2	—	1,040 18 11	—	7
8	OFFICE OF PUBLIC WORKS ...	542,100	104,600	437,500	507,067 1 8	125,493 14 11	381,573 6 9	35,032 18 4	—	20,893 14 11	—	55,926 13 3	—	9 19 10	—	8
9	PUBLIC WORKS AND BUILDINGS ...	3,757,067	191,567	3,565,500	3,697,108 19 1	199,119 17 2	3,497,989 1 11	59,958 0 11	—	7,552 17 2	—	67,510 18 1	30,000	9,202 10 6	—	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	731,200	25,500	705,700	685,575 13 10	30,372 12 8	655,203 1 2	45,624 6 2	—	4,872 12 8	—	50,496 18 10	—	173 2 6	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	47,670	—	47,670	47,657 11 1	—	47,657 11 1	12 8 11	—	—	—	12 8 11	—	—	—	11
12	STATE LABORATORY ...	26,790	—	26,790	24,603 4 9	—	24,603 4 9	2,186 15 3	—	—	—	2,186 15 3	1,280	1,848 13 2	—	12
13	CIVIL SERVICE COMMISSION ...	57,720	16,090	41,630	55,872 9 9	17,061 2 3	38,811 7 6	1,847 10 3	—	971 2 3	—	2,818 12 6	—	—	—	13
14	AN CHOMHAIRLE EALAÍON ...	20,000	—	20,000	17,000 0 0	—	17,000 0 0	3,000 0 0	—	—	—	3,000 0 0	—	—	—	14
15	COMMISSIONS AND SPECIAL INQUIRIES ...	11,750	—	11,750	9,512 4 8	—	9,512 4 8	2,237 15 4	—	—	—	2,237 15 4	—	20 18 6	—	15
16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,074,690	119,740	954,950	1,022,720 7 2	116,503 0 4	906,217 6 10	51,969 12 10	—	—	3,236 19 8	48,732 13 2	8,109	8,463 7 4	—	16
17	RATES ON GOVERNMENT PROPERTY ...	373,700	11,000	362,700	372,788 13 2	10,583 17 5	362,204 15 9	911 6 10	—	—	416 2 7	495 4 3	—	—	—	17
18	SECRET SERVICE ...	7,500	—	7,500	1,504 13 1	—	1,504 13 1	5,995 6 11	—	—	—	5,995 6 11	—	—	—	18
19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	19,000	—	19,000	18,663 2 5	—	18,663 2 5	336 17 7	—	—	—	336 17 7	—	—	—	19
20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	5,000,000	—	5,000,000	4,928,809 2 8	—	4,928,809 2 8	71,190 17 4	—	—	—	71,190 17 4	—	—	—	20
21	LAW CHARGES ...	127,120	4,000	123,120	121,184 7 8	5,840 5 8	115,344 2 0	5,935 12 4	—	1,840 5 8	—	7,775 18 0	—	238 19 8	—	21
22	UNIVERSITIES AND COLLEGES ...	687,480	—	687,480	678,547 16 3	—	678,547 16 3	8,932 3 9	—	—	—	8,932 3 9	—	—	—	22
23	MISCELLANEOUS EXPENSES ...	28,940	—	28,940	26,100 9 10	—	26,100 9 10	2,839 10 2	—	—	—	2,839 10 2	—	—	—	23
24	STATIONERY OFFICE ...	599,815	97,105	502,710	555,048 3 11	105,538 0 9	449,510 3 2	44,766 16 1	—	8,433 0 9	—	53,199 16 10	—	22 19 10	—	24
25	VALUATION AND BOUNDARY SURVEY ...	84,760	8,900	75,860	84,058 9 8	9,081 9 3	74,977 0 5	701 10 4	—	181 9 3	—	882 19 7	—	—	—	25
26	ORDNANCE SURVEY ...	75,010	7,010	68,000	73,437 8 4	7,780 15 3	65,656 13 1	1,572 11 8	—	770 15 3	—	2,343 6 11	—	26 13 4	—	26
27	AGRICULTURE ...	9,607,095	1,548,395	8,058,700	9,508,598 18 10	1,512,153 10 0	7,996,445 8 10	98,496 1 2	—	—	36,241 10 0	62,254 11 2	64,170	99,979 17 11	—	27
28	FISHERIES ...	187,070	28,650	158,420	161,679 1 4	33,858 19 0	127,820 2 4	25,390 18 8	—	5,208 19 0	—	30,599 17 8	10	3,539 6 1	—	28
29	OFFICE OF THE MINISTER FOR JUSTICE ...	95,530	—	95,530	92,072 15 1	—	92,072 15 1	3,457 4 11	—	—	—	3,457 4 11	650	1,685 18 7	—	29
30	GARDA SÍOCHÁNA ...	4,846,111	105,171	4,740,940	4,766,096 10 2	114,408 6 0	4,651,688 4 2	80,014 9 10	—	9,237 6 0	—	89,251 15 10	3,894	7,346 7 7	—	30
31	PRISONS ...	215,660	29,920	185,740	209,470 12 2	28,351 12 4	181,118 19 10	6,189 7 10	—	—	1,568 7 8	4,621 0 2	—	—	—	31
32	DISTRICT COURT ...	91,940	—	91,940	86,546 4 8	—	86,546 4 8	5,393 15 4	—	—	—	5,393 15 4	18,900	17,500 0 0	—	32
33	CIRCUIT COURT ...	160,665	29,975	130,690	157,254 18 7	31,908 1 11	125,346 16 8	3,410 1 5	—	1,933 1 11	—	5,343 3 4	—	59 3 1	—	33
34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	102,930	1,100	101,830	100,206 17 11	1,237 5 7	98,969 12 4	2,723 2 1	—	137 5 7	—	2,860 7 8	2,700	3,072 18 5	—	34
35	LAND REGISTRY AND REGISTRY OF DEEDS ...	107,070	—	107,070	103,893 11 3	—	103,893 11 3	3,176 8 9	—	—	—	3,176 8 9	—	6 15 6	—	35
36	PUBLIC RECORD OFFICE ...	10,230	—	10,230	8,814 0 4	—	8,814 0 4	1,415 19 8	—	—	—	1,415 19 8	—	1 4 6	—	36
37	CHARITABLE DONATIONS AND BEQUESTS ...	5,718	38	5,680	5,686 6 5	37 2 6	5,649 3 11	31 13 7	—	—	17 6	30 16 1	5	—	—	37
38	LOCAL GOVERNMENT ...	4,818,310	56,340	4,761,970	4,804,607 19 10	61,048 6 3	4,743,559 13 7	13,702 0 2	—	4,708 6 3	—	18,410 6 5	—	110 5 0	—	38
39	OFFICE OF THE MINISTER FOR EDUCATION ...	380,625	85	380,540	367,831 15 5	73 12 4	367,758 3 1	12,793 4 7	—	—	11 7 8	12,781 16 11	—	48 7 6	—	39
40	PRIMARY EDUCATION ...	9,228,660	115,060	9,113,600	9,176,118 10 9	121,206 19 11	9,054,911 10 10	52,541 9 3	—	6,146 19 11	—	58,688 9 2	—	482 8 2	—	40
41	SECONDARY EDUCATION ...	1,873,115	53,005	1,820,110	1,869,280 9 11	57,773 14 1	1,811,506 15 10	3,834 10 1	—	4,768 14 1	—	8,603 4 2	—	—	—	41
42	TECHNICAL INSTRUCTION ...	1,216,686	37,176	1,179,510	1,143,739 18 7	39,117 8 6	1,104,622 10 1	72,946 1 5	—	1,941 8 6	—	74,887 9 11	—	—	—	42
43	SCIENCE AND ART ...	190,851	10,691	180,160	183,008 7 10	9,785 7 0	173,223 0 10	7,842 12 2	—	—	905 13 0	6,936 19 2	—	18 15 7	—	43
44	REFORMATORY AND INDUSTRIAL SCHOOLS ...	201,095	5,055	196,040	193,120 7 0	5,172 3 11	187,948 3 1	7,974 13 0	—	117 3 11	—	8,091 16 11	—	—	—	44
45	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	63,000	—	63,000	63,000 0 0	—	63,000 0 0	—	—	—	—	—	—	—	—	45
46	NATIONAL GALLERY ...	11,320	—	11,320	9,499 16 5	—	9,499 16 5	1,820 3 7	—	—	—	1,820 3 7	150	76 18 4	—	46
47	LANDS ...	2,211,381	170,481	2,040,900	2,107,132 4 8	177,847 4 10	1,929,284 19 10	104,248 15 4	—	7,366 4 10	—	111,615 0 2	7,055	28,267 15 8	—	47
48	FORESTRY ...	2,066,004	243,204	1,822,800	1,928,261 4 11	280,277 0 8	1,647,984 4 3	137,742 15 1	—	37,073 0 8	—	174,815 15 9	—	—	—	48
49	GAELTACHT SERVICES ...	733,410	350,250	383,160	605,091 15 7	320,534 1 4	284,557 14 3	128,318 4 5	—	—	29,715 18 8	98,602 5 9	55,000	7 13 5	—	49
50	INDUSTRY AND COMMERCE ...	7,618,347	93,177	7,525,170	7,360,566 13 8	14,115 0 6	7,346,451 13 2	257,780 6 4	—	—	79,061 19 6	178,718 6 10	9,720	53,992 10 5	—	50
51	TRANSPORT AND MARINE SERVICES ...	3,089,945	53,315	3,036,630	3,022,546 12 3	58,837 15 7	2,963,708 16 8	67,398 7 9	—	5,522 15 7	—	72,921 3 4	—	—	—	51
52	AVIATION AND METEOROLOGICAL SERVICES ...	907,584	487,204	420,380	785,029 10 1	553,923 16 7	231,105 13 6	122,554 9 11	—	66,719 16 7	—	189,274 6 6	—	1,850 9 0	—	52
53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	26,860	—	26,860	26,564 19 3	—	26,564 19 3	295 0 9	—	—	—	295 0 9	34,000	37,133 0 0	—	53
54	POSTS AND TELEGRAPHS ...	9,108,150	523,150	8,585,000	9,029,623 1 9	576,801 0 6	8,452,822 1 3	78,526 18 3	—	53,651 0 6	—	132,177 18 9	—	1,037 19 11	—	54
55	WIRELESS BROADCASTING ...	523,900	93,400	430,500	467,541 6 6	93,964 3 2	373,577 3 4	56,358 13 6	—	564 3 2	—	56,922 16 8	411,000	409,940 0 0	—	55
56	DEFENCE ...	7,263,450	230,000	7,033,450	6,756,980 13 5	221,079 2 6	6,535,901 10 11	506,469 6 7	—	8,920 17 6	—	497,548 9 1	—	688 13 4	—	56
57	ARMY PENSIONS ...	1,630,360	—	1,630,360	1,542,602 13 6	—	1,542,602 13 6	87,757 6 6	—	—	—	87,757 6 6	—	2,974 9 8	—	57
58	EXTERNAL AFFAIRS ...	462,350	5,100	457,250	446,897 13 3	4,678 0 6	442,219 12 9	15,452 6 9	—	—	421 19 6	15,030 7 3	2,500	2,968 10 5	—	58
59	INTERNATIONAL CO-OPERATION ...	102,410	—	102,410	95,302 14 4	—	95,302 14 4	7,107 5 8	—	—	—	7,107 5 8	—	4,471 0 0	—	59
60	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,394,350	843,150	551,200	1,365,829 1 6	827,608 4 9	538,220 16 9	28,520 18 6	—	—	15,541 15 3	12,979 3 3	—	73 10 11	—	60
61	SOCIAL INSURANCE ...	3,727,000	—	3,727,000	3,726,921 17 3	—	3,726,921 17 3	78 2 9	—	—	—	78 2 9	—	—	—	61
62	SOCIAL ASSISTANCE ...	18,822,000	299,000	18,523,000	18,687,291 10 3	302,784 5 7	18,384,507 4 8	134,708 9 9	—	3,784 5 7	—	138,492 15 4	—	—	—	62
63	HEALTH ...	9,473,300	335,350	9,137,950	8,940,971 9 3	361,495 6 2	8,579,476 3 1	532,328 10 9	—	26,145 6 2	—	558,				

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1956-57

Other Expenses of the President's Establishment (No. 24 of 1938) of the Office of the Secretary to the President, and for certain expenses incurred by the President's Establishment in the year ended 31st March, 1957.

Particulars	Grant	Expenditure	Expenditure compared with Grant	
			More than Granted	Less than Granted
A. Salaries, Wages and Allowances	6,270	6,094	176	—
B. Travelling and other expenses	300	441	—	241
C. Telephone and other expenses	—	—	—	—
D. Motor Cars—Horsepower	—	—	—	—
TOTAL	6,570	6,535	35	241

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—There was no unforeseen journey abroad.

C.—Expenditure cannot be accurately estimated.

T. R. WHITTAKER, Accounting Officer.

DEPARTMENT OF FINANCE, 9th August, 1957.

I have examined the above Account in accordance with the provisions of the Budgetary and Audit (Expenditure) Act, 1951. I have obtained all the information 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 CADHIA,
Comptroller and Auditor General.

597,513

597,513

597,513

597,513

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	6,870	6,694	176	—
B.—Travelling and Incidental Expenses	200	441	—	241
C.—Telegrams and Telephones ...	500	415	85	—
D.—Motor Cars—Replacement Grant	750	750	—	—
TOTAL ...£	8,320	8,300	261	241

Surplus to be surrendered ... £20

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—There was an unforeseen journey abroad.
C.—Expenditure cannot be accurately estimated.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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 Comhaltai	81,425	75,632	5,793	—
B.—Travelling Expenses of Comhaltai	44,000	41,770	2,230	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí	29,679	29,067	612	—
D.—Travelling Expenses of Seana-dóirí	8,500	10,092	—	1,592
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	62,641	57,767	4,874	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	870	927	—	57
G.—Telegrams and Telephones ...	1,200	1,246	—	46
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid)	2,100	550	1,550	—
J.—Expenses of the Restaurant	2,000	1,571	429	—
TOTAL ...£	232,420	218,622	15,493	1,695

Surplus to be surrendered ... £13,798

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Refund of overpayments	—	380
Compensation for loss of services of an officer injured in accident	—	7
		<u>£387</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—Savings due to vacancies and to the dissolution of the Dáil.
- D.—Travelling by Seanadóiri was greater than expected.
- E.—Saving due to vacancies ; to staff changes involving new appointments at lower points on the salary scale and to the provision for overtime not being fully required.
- F.—Casual variation.
- I.—Saving arose because a delegation was not sent to the annual conference of the Inter-Parliamentary Union.
- J.—The provision for “other expenses” was not required.

NOTES

This Account includes expenditure of £358 in respect of the remuneration of an officer lent, without repayment, to another Department.

A sum of £39 overpaid to a former Seanadóir in respect of travelling expenses was written off as irrecoverable (E. 99/1/55).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	27,890	26,639	1,251	—
B.—Travelling Expenses ...	800	822	—	22
C.—Incidental Expenses ...	180	173	7	—
D.—Telegrams and Telephones ...	650	642	8	—
TOTAL ...£	29,520	28,276	1,266	22

Surplus to be surrendered ... £1,244

EXTRA REMUNERATION (exceeding £50)

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

NOTE

[The Account of another Department includes expenditure of £441 in respect of the remuneration of an officer lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	137,000	115,587	21,413	—
B.—Travelling Expenses ...	900	587	313	—
C.—Incidental Expenses ...	300	205	95	—
D.—Telegrams and Telephones	1,450	1,517	—	67
E.—Special Statistical Inquiries ...	29,130	24,242	4,888	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
G.—Census of Population, 1956	5,400	4,983	417	—
GROSS TOTAL ...£	174,230	147,171	27,126	67
			Surplus of Gross Estimate over Expenditure £27,059	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	200	847	£647	
NET TOTAL ...£	174,030	146,324	Total Surplus to be surrendered £27,706	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Refund of salary of loaned officer	—	182
Miscellaneous	—	5
		£187

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies, and to reduction of staff engaged on certain census work.

B. and C.—The savings were mainly consequential on those arising under subhead A.

E.—The staff assigned to the National Farm Survey was reduced.

G.—Subsequent to the preparation of the estimate the scope of the Census of Population was curtailed.

APPROPRIATIONS IN AID

All the receipts were in respect of statistical information supplied.

NOTE

The Accounts of other Votes include expenditure of £4,274, approximately, in respect of the remuneration of staff lent, without repayment, to this Office.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1953).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ...	42,280	38,404	3,876	—
B.—Travelling Expenses ...	650	549	101	—
C.—Incidental Expenses ...	240	209	31	—
GROSS TOTAL ...£	43,170	39,162	4,008	—
			Surplus of Gross Estimate over Expenditure £4,008	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
D.— <i>Deduct—</i> Appropriations in Aid ...	6,140	6,248	£108	
NET TOTAL ...£	37,030	32,914	Total Surplus to be surrendered £4,116	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled and to absence of an officer on sick leave without pay.
- B.—It was not found necessary to incur travelling expenses to the extent anticipated.
- C.—Expenditure on telephones was less than anticipated.

EUGENE F. SUTTLE,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,
2 Lunasa, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	151,720	138,685	13,035	—
A.1.—Chief Medical Officer for the Civil Service ...	1,870	2,005	—	135
B.—Travelling Expenses ...	300	655	—	355
C.—Incidental Expenses ...	450	549	—	99
D.—Telegrams and Telephones ...	1,600	1,654	—	54
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances	19,620	18,984	636	—
F.—Travelling and Incidental Expenses	180	168	12	—
GROSS TOTAL ...£	175,740	162,700	13,683	643
			Surplus of Gross Estimate over Expenditure £13,040	
			Deficiency of Appropriations in Aid realised	
			£7	
			Net Surplus to be surrendered £13,033	
	Estimated	Realised		
<i>Deduct—</i>				
G.—Appropriations in Aid ...	1,260	1,253		
NET TOTAL ...£	174,480	161,447		

Extra Receipts payable to Exchequer

Estimated Realised

£	£
—	29

Compensation for loss of services of an officer injured in accident

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to vacancies, and to staff changes involving new appointments at lower points on the salary scale.
- A.1.—No provision was made for the increase in remuneration granted as from 1st November, 1955.
- B.—Expenses which could not have been foreseen were incurred in connection with a journey abroad.
- C.—Unanticipated advertising of a temporary post on the staff of the Department caused this excess.

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 Stock-broker	5	—
3. Miscellaneous	5	3
	<u>£1,260</u>	<u>£1,253</u>

EXTRA REMUNERATION (exceeding £50)

An Assistant Secretary received £350 as Chairman of Irish Steel Holdings, Ltd., and £500 as a director of The Irish Assurance Company, Ltd. Another Assistant Secretary received £250 as a director of Ceimici, Teoranta.

A Staff Officer, Grade III, received gratuities totalling £110 for the performance of extra duties and a Clerical Officer received £80 for overtime.

NOTES

This Account includes expenditure of £1,112, approximately, in respect of remuneration of staff lent, without repayment, to other Departments and Offices.

The Accounts of other Votes include expenditure of £695, approximately, in respect of remuneration of staff lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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.	1,946,900	1,841,881	105,019	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain	2,200	2,172	28	—
B.—Travelling Expenses ...	24,000	27,654	—	3,654
C.—Removal Expenses ...	2,000	2,378	—	378
D.—Poundage to Distributor of Stamps	580	489	91	—
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	89,000	95,406	—	6,406
F.—Carriage of Parcels, Advertisements, etc.	1,150	1,444	—	294
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	10,400	9,658	742	—
H.—Telegrams and Telephones	11,500	14,874	—	3,374
I.—Uniform Clothing ...	6,000	3,857	2,143	—
J.—Boat Hire, Cycles and other Conveyances	530	349	181	—
K.—Motor Cars for Frontier Patrols	8,150	7,063	1,087	—
L.—Revenue Instruments, etc.	750	682	68	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	8,500	6,121	2,379	—
N.—Incidental Expenses ...	800	799	1	—
O.—Provision of Rooms for Official Purposes ...	180	154	26	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Compensation	5	5	—	—
Q.—Losses by Default, Fraud and Accident	5	14	—	9
R.—Customs Co-operation Council	1,850	1,262	588	—
GROSS TOTAL ...£	2,114,500	2,016,262	112,353	14,115
			Surplus of Gross Estimate over Expenditure £98,238	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	82,500	80,821	£1,679	
NET TOTAL ...£	2,032,000	1,935,441	Net Surplus to be surrendered £96,559	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Compensation for loss of services of officers injured in accidents	—	1,041

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to unfilled vacancies and curtailment of overtime. Included is an *ex-gratia* payment of £29 to a Paperkeeper-Messenger (E.2/6/55).
- B.—Excess due mainly to increased cost of travelling and increase in subsistence rates.
- C.—Number and cost of removals cannot be precisely foreseen.
- D.—Saving due to sales being lower than expected.
- E.—Excess due mainly to increase in rates of remuneration of Collectors of Taxes (E. 3/5/34).
- F.—Excess due to increased advertising.
- G.—Saving was mainly on printing ink.
- H.—Excess due mainly to increase in call charges and cost of telephonists' services.
- I.—Saving due to deferment of issue of uniforms.
- J.—Saving due to reduced purchase of bicycles and reduced maintenance cost of motor van.
- K.—Saving due mainly to payment for two cars being too late for charge within the year.
- L.—Saving due to variations in requirements.

M.—Savings were mainly in illicit distillation rewards and fees to Counsel.

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

P.—Arising out of an official car accident, £5 costs were paid (S. 48/16/49).

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

£14 Minor cash discrepancies not involving fraud or culpable negligence.

R.—Savings occurred on travelling and subscription. Expenditure cannot be closely estimated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps	700	700
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	55,000	58,450
5. Fines, forfeitures, law costs recovered, etc.	11,000	9,322
6. Registry of Business Names	300	276
7. Proceeds of Customs sales (seizures, etc.)	6,500	1,209
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	810	810
9. Miscellaneous items	7,295	9,159
	<u>£82,500</u>	<u>£80,821</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 prices realised.

9. Miscellaneous items comprised the following :—

	£
Bill of Entry receipts	4,779
Fees under Merchant Shipping Acts	151
Rent of official premises	723
Vote refunds	541
Sales of official cars	404
Recovery of salaries of officers on loan	1,519
Minor unclassified items, e.g., State Warehouse rents, surpluses in cash, etc.	1,042
	<u>£9,159</u>

EXTRA REMUNERATION (exceeding £50)

Seven members of the Customs and Excise staff received allowances varying from £78 to £148 while engaged on Special Inquiry duty.

Four hundred and seventy-two members of the Customs and Excise staff, eighty-two of the Taxes staff, four of the General Service staff and three of the Stamping Branch staff received amounts varying from £51 to £338 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

The following received the amounts indicated for special services :—One Inspector of Taxes, one Executive Officer and one Officer of Customs and Excise received amounts of £86, £60 and £218, respectively, from the Vote for Wireless Broadcasting. One Departmental Clerical Officer received £138 from the Vote for Wireless Broadcasting and £129 in respect of overtime from the Vote for this Office. One Watcher received £57 from the Department of Posts and Telegraphs.

NOTES

Fees (stamps) were received as follows:—					£
Companies Registration	...	...	...	...	7,240
Newspaper Registration	...	...	...	...	5
					<hr/> £7,245 <hr/>

The estimated loss of £25 on the saleable value of an official car, resulting from an accident, was written off (S. 48/18/49).

The Accounts of other Departments include expenditure of £376 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £141 in respect of staff temporarily lent, without repayment, to other Departments.

R. P. RICE,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
7 Meán Fómhair, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	498,900	464,893	34,007	—
B.—Travelling Expenses ...	37,000	35,499	1,501	—
C.—Incidental Expenses ...	2,500	2,410	90	—
D.—Telegrams and Telephones	3,700	4,265	—	565
GROSS TOTAL ...£	542,100	507,067	35,598	565
			Surplus of Gross Estimate over Expenditure £35,033	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	104,600	125,494	£20,894	
NET TOTAL ...£	437,500	381,573	Total Surplus to be surrendered £55,927	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Miscellaneous	—	10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to difficulty in recruiting professional staff.
 B.—The saving was principally in respect of the Engineering Branch which could not complete its programme because of staff vacancies.
 C.—A casual variation.
 D.—Excess due to increased use of, and charges for telephones.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments	300	343
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	16,000	25,439
3. Amount recoverable as administration expenses in connection with agency services	18,500	18,561

	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	20,500	30,169
5. Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	4,700	1,942
6. Amount recoverable from Vote 27 (Subhead M. 9) in respect of salaries and travelling expenses in connection with drainage surveys and works	21,500	18,393
7. Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	5,300	7,376
8. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works	5,000	9,022
9. Amount recoverable as expenses of management of the Local Loans Fund	12,000	12,680
10. Miscellaneous	800	1,569
	<u>£104,600</u>	<u>£125,494</u>

1. Casual variation.

2. Loan transactions were greater than had been expected when the estimate was framed.

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

4. The receipts are based on the actual expenditure borne on this Vote in respect of salaries and travelling expenses in connection with arterial drainage construction and maintenance works. The surplus on the estimate arose partly because of increases in Engineers' salaries and partly because expectations of reduced engineering services in connection with the River Feale and the Rivers Glyde and Dee Catchment Drainage Schemes were not realised.

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 work 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. The service undertaken was more than had been provided for in the estimate.

8. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on works financed out of the Fund. Provision had not been made for certain of the works undertaken in the year of account.

9. The receipt represents the previous year's cost of management of the Local Loans Fund by the Commissioners, offset by the sums brought to account in that year as penal interest and as fees under the Local Loans Fund regulations.

10. Salaries and expenses of engineers, etc., recovered from the Shannon Navigation and Marine Works Maintenance Funds amounted to £1,512 which was more than expected; mapping charges, etc., totalled £57.

NOTES

1. This Account includes expenditure of approximately £3,410 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 £55.

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,
24th August, 1957.

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, 1957

SERVICE	Balances, 1st April, 1956	Receipts, 1956-57	Payments, 1956-57	Balances, 31st March, 1957
	£	£	£	£
Shannon Navigation ...	<i>Dr.</i> 932	12,490	11,664	<i>Dr.</i> 106
Irish Church Fund, Loans Re- payments ...	—	10	10	—
Marine Works Act, 1902, Main- tenance Fund ...	1,067	882	676	1,273 (a)

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

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
24th August, 1957.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for Expenditure in respect of Public Buildings; for the Maintenance of certain Parks and Public Works; for the Execution and Maintenance of Drainage and other Engineering Works; and for a Grant-in-Aid of the River Shannon Navigation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Purchase of Sites and Buildings	35,000	4,170	30,830	—
B.—New Works, Alterations and Additions	1,898,000	1,894,482	3,518	—
C.—Maintenance and Supplies ...	550,000	547,724	2,276	—
D.1.—Furniture, Fittings and Utensils	65,000	56,981	8,019	—
D.2.—Central Furniture Stores ...	3,000	2,494	506	—
E.—Rents, Rates, etc. ...	150,000	158,893	—	8,893
EE.—Compensation for Interference with Land temporarily occupied by Radio Éireann	—	607	—	607
F.—Fuel, Light, Water, Cleaning, etc.	245,000	257,358	—	12,358
G.—Phoenix Park National School	600	166	434	—
H.—River Shannon Works ...	1,750	1,466	284	—
H.H.—River Shannon Navigation (Grant-in-Aid)				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £500	500	500	—	—
I.—Telegrams and Telephones ...	1,000	837	163	—
J.1.—Arterial Drainage—Surveys	18,700	15,983	2,717	—
J.2.—Arterial Drainage—Construction Works				
<i>Original</i> ... £416,000				
<i>Supplementary</i> ... 25,000	441,000	441,923	—	923

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	100	151	—	51
J.5.—Arterial Drainage—Maintenance ...	18,000	18,886	—	886
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ...	315,000	280,071	34,929	—
GROSS TOTAL				
Original ... £3,731,567				
Supplementary 25,500				
—£	3,757,067	3,697,109	83,676	23,718
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £59,958	
Deduct—				
L.—Appropriations in Aid ...	191,567	199,120	Surplus of Appropriations in Aid realised £7,553	
NET TOTAL			Total Surplus to be surrendered	
Original ... £3,540,000				
Supplementary 25,500				
—£	3,565,500	3,497,989	£67,511	

Extra Receipts payable to Exchequer	Estimated		Realised	
	£		£	
Sales of property ...	30,000		6,994	
Sale of assets of Embankments Trust Funds (Owenogarney Embankment Scheme) ...	—		2,184	
Sale of unclaimed property ...	—		24	
	£30,000		£9,202	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The number of purchases was less than expected. The payments within the year were as follows :—

					DEPARTMENT OF
SERVICE					FINANCE
					AUTHORITY
					£
DEPARTMENT OF JUSTICE—					
Garda Síochána—					
Co. Galway	:	Ahascragh ...	...	158	S. 14/6/35
		Kiltullagh ...	...	94	S. 14/4/47
		Roundstone ...	...	10	S. 14/7/31
Co. Meath	:	Nobber ...	...	100	S. 14/1/25
Co. Sligo	:	Collooney ...	...	28	S. 14/19/46

SERVICE		AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
		£	
DEPARTMENT OF EXTERNAL AFFAIRS—			
New York	: Residence for Permanent Representative to United Nations	3,217	S. 2/5/56
The Hague	: Legation Residence ...	17	S. 2/2/55
DEPARTMENT OF SOCIAL WELFARE—			
Co. Cavan	: Cavan ...	100	S. 2/8/53
UNAPPROPRIATED—			
Co. Cork	: Kinsale, former Quit Rent Office property ...	96	S. 55/46/29
Co. Kildare	: Droichead Nua, former military barracks ...	135	S. 55/2/54
	: Naas, former military barracks	130	S. 55/17/33
Co. Waterford	: Bonmahon, former Coast Guard station ...	85	S. 55/8/57
		£4,170	

B.—A statement of expenditure, Department by Department, is at page 23.

C.—A statement of expenditure, Department by Department, is at page 24.

D.1.—The saving, which resulted mainly from curtailment of purchases, 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, 1957. Purchases and issues within the year were both less than had been provided for.

The total value of stocks held in the Central Furniture Stores on 31st March, 1957, was £15,000, approximately.

E.—The excess was due mainly to certain payments which had not been provided for. A statement of expenditure, Department by Department, is at page 24.

EE.—This subhead was opened to provide for the settlement of claims for compensation in respect of lands at Moydrum, Athlone, which had been subjected temporarily to interference in connection with a proposed short wave broadcasting station (S. 2/5/46).

F.—This subhead consists of a large number of provisions to meet the requirements of the various Government establishments. The excess was the net result of savings and excesses on the several provisions and was attributable mainly to increased costs partially offset by reduced requirements. A statement of expenditure, Department by Department, is at page 24.

G.—The saving resulted mainly because painting works were deferred.

H.—Certain bridge work cost less than expected.

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 £3,181.

J.2.—A casual variation.

In addition to the charge against the subhead, engineering stores were supplied and services were rendered by engineering plant and machinery to values of £159,192 in the case of the Corrib-Clare Catchment Drainage Scheme, of £58,910 in the case of the Feale Catchment Drainage Scheme, of £8,081 in the case of the Glyde and Dee Catchment Drainage Scheme, and of £30,707 in the case of the Nenagh Catchment Drainage Scheme. In the case of the Brosna Catchment Drainage Scheme spare parts, stores, etc., transferred elsewhere amounted in value to £710, and in the case of the Glyde and Dee Scheme to £8,143.

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

J.4.—An outstanding compensation claim was paid.

J.5.—A casual variation.

K.—The saving resulted from deferring purchases of certain engineering plant and workshop machinery, from reduction of workshop staff, and from stores requirements proving less than had been expected.

The value of stores held at 31st March, 1957, was £205,000, approximately.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.)	45,000	51,317
2. Harbour tolls, dues, etc.	20,000	21,877
3. Sale of surplus and obsolete stores, old materials, etc. ...	5,000	2,980
4. Hire of plant	27,000	18,600
5. Sales of farm and garden produce	9,000	9,895
6. Admission tickets at parks, piers, etc.	3,200	3,541
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 25 of 1955) ...	24,500	25,302
8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms ...	55,000	61,184
9. Miscellaneous	2,867	4,424
	<u>£191,567</u>	<u>£199,120</u>

1. The receipts, some of which had not been provided for, comprised—rents, £51,217, and receipts from lettings of sporting, fishing rights, etc., £100.

2. The surplus arose mainly because receipts in respect of Dún Laoghaire harbour were more than expected.

3. The quantities of scrap metals that became available for sale were less than had been anticipated when the estimate was framed.

4. Certain dredger hirings did not materialise and the Rivers Dee and Swillyburn Drainage Scheme did not commence when expected.

5. The receipts were as follows—Bourn Vincent Memorial Park, £8,229; Royal Hospital Gardens, etc., £1,343; Phoenix Park, etc., £235; sundry other sales, £88.

6. The surplus was mainly in respect of the Phoenix Park car park and Garinish Island, Co. Cork.

7. A casual variation.

8. Department of Social Welfare (Social Insurance Fund), £30,751; Special Employment Schemes Office, £2,133; Department of Local Government (Combined Purchasing Section), £263; Post Office Savings Bank, £1,393; College of Science, £98; Incorporated Law Society, £338; in respect of services rendered by Central Engineering Workshops, £20,506; by harbour workshops, Dún Laoghaire, £3,176, and by Central Furniture Stores, £1,592; sundry other receipts, £934.

9. Work done for other parties, £303; contributions to cost of works at national schools, £969; contractors' deposits unclaimed, £279; storage, etc., of boats at Dún Laoghaire and Howth harbours, £87; licences, Phoenix Park, £33; football pavilions, Phoenix Park, £113; recovery of cost of electricity and gas, £661; sales of water, £119; recovery of cost of heating, £117; malicious damages compensation, £223; recoveries in respect of establishments abroad, £1,018; recovery from Telephone Capital Account, £380; sundry other receipts, £122.

NOTES

1. In three cases, in which unforeseen extra works on foundations were found to be necessary in the course of building contracts, *ex-gratia* payments totalling £1,566 were made to the contractors concerned in settlement of their claims when it was found that on a strict interpretation of a standard clause in the building specifications they were not legally entitled to payment. Subhead B (S. 9/7/52).

2. The Account includes a sum of approximately £25 in respect of excavations carried out in the course of a scheme of improvements at a reformatory school and found to be unnecessary when the approved plans were revised at the request of the school authorities while work was in progress. Subhead B (S. 68/3/39).

3. Services amounting in value to £178 were rendered to the Department of Agriculture without repayment. Subhead C (S. 90/26/57).

4. A sum of £64 was paid to a firm of painting contractors in settlement of their claim under a cancelled contract. Subhead C (S. 2/31/37).

5. A claim for £7, the cost of making good damage caused by a motor car to State property, was waived. Subhead C (S. 102/1/57).

6. A total of £46 was expended on the maintenance of St. Enda's College (Parse Bequest). Subhead C (S. 22/9/41).

7. In two cases of the surrender of premises which had been used for the purposes of Garda stations, sums totalling £325 were paid to the landlords in settlement of their claims for dilapidations. Subhead C.

8. Sums totalling £621 were paid *ex-gratia* to six fuel contractors in recoupment of an increase in the cost of machine-won turf announced after they had submitted their tenders. Subheads C and F (S. 9/7/52).

9. Sums totalling £182 were expended on reinstatement works in twenty-seven cases of malicious damage at State properties. Subheads C and J.2 (S. 102/9/37 and S. 102/8/53).

10. A sum of £113, inclusive of legal costs, was paid in consideration of the lessor of a Garda station 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. 13/38/38).

11. A sum of £33 was paid *ex-gratia* to a fuel contractor to offset an increase of 10s. 0d. per ton in the cost of coke which resulted when the price of coal was raised during the currency of the contract. Subhead F (S. 9/7/52).

12. A claim for £21 in respect of electric current consumed by privately owned radio sets at four Garda stations in the Dublin Metropolitan Division, was waived. Subhead F (S. 13/40/54).

13. A sum of £95 was paid *ex-gratia* to a contractor in recoupment of losses arising from a genuine error in pricing his tender. Subhead J.2 (S. 9/4/52).

14. In two cases of claims for compensation in respect of damage caused in the course of operations on the Rivers Glyde and Dee Catchment Drainage Scheme, where the claims were not legally sustainable because of the provisions of Section 15 (2) (a) of the Arterial Drainage Act, 1945, *ex-gratia* payments totalling £60 were made and a sum of £4 was allowed on foot of legal costs. Subhead J.2 (S. 102/7/49).

15. Sums totalling £90 were paid as compensation and professional costs in seven cases of accidental damage to property arising out of work in connection with drainage schemes. Subhead J.2 (S. 102/7/49).

16. Payments were made within the year in connection with twelve cases in which vehicles owned by the Commissioners were involved in road traffic accidents. Ten of the cases fell to be dealt with on their merits between the parties concerned and resulted in expenditure totalling £1,075 in respect of damages, legal costs, etc.; repairs to certain of the State vehicles cost a total of £164. In the eleventh case a claim for £1 was abandoned on a mutual forbearance basis, and the twelfth case entailed payment of legal costs amounting to £16. A sum of £20 was received from an insurance company on foot of a halving agreement. Subheads J.2, K and L (S. 48/3/47).

17. During the year the following losses by fire not covered by insurance were sustained:—

	£
Office of Revenue Commissioners, Dublin Castle	9
Phoenix Park, Dublin (tractor)	116
Fitzgibbon Street Garda station, Dublin	4
Bunclody Garda station, Co. Wexford	6
Garda Depot, Phoenix Park, Dublin	2
Department of Industry and Commerce, Dublin	1
Tipperary Post Office, Co. Tipperary	1

18. Within the year restoration of damage by fire gave rise to the following expenditure :—

	£
Revenue Commissioners	9
Commissioners of Public Works	116
Department of Agriculture	3
Department of Justice	9
Department of Industry and Commerce	1
Department of Posts and Telegraphs	234

19. In eight cases rents receivable amounting to £28 were written off as irrecoverable, subject to the provisions of Section 12 of the State Property Act, 1954 (S. 102/2/31).

20. Articles to a total value of £135, which were lost by theft, were written off during the year (S. 59/2/53 and S. 102/8/53).

21. Losses of stores valued at £104 were written off under the authority of the Commissioners.

22. Articles surplus to the requirements of the Department of Industry and Commerce and valued at £59 were taken over by the Commissioners (S. 103/3/53).

23. Services to the value of £93 were rendered by the Department of Lands without repayment (F. 63/19/47).

24. *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £46,013.

25. 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 HÉIGEARTUIGH,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
24th September, 1957.

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

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

Departments, etc.	Vote	Expenditure
	£	£
President's Establishment	20,000	15,758
Houses of the Oireachtas	4,000	200
Department of the Taoiseach	1,800	991
Finance	57,075	19,500
Agriculture	91,250	51,228
Justice	88,500	51,989
Education	1,410,150	1,459,217
Lands	22,050	17,743
Industry and Commerce	18,800	15,918
Posts and Telegraphs	88,135	70,620
Defence	174,250	139,949
External Affairs	—	8,076
Social Welfare	2,470	1,128
Health	2,550	2,096
Minor New Works not exceeding £400 each	10,000	6,333
Urgent and Unforeseen Works	10,000	5,648
Minor Balances of Expenditure (not provided for above) on Works of prior years	25,000	28,088
TOTAL	£2,026,030	£1,894,482
<i>Deduct</i> for Works which might not have been carried out during the year	128,030	—
NET TOTAL	£1,898,000	£1,894,482

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

DEPARTMENT	C. Maintenance and Supplies		D.1 Furniture, Fittings and Utensils		E. Rent, Rates, etc.		F. Fuel, Light, Water, Cleaning, etc.	
	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture	Vote	Expen- diture
	£	£	£	£	£	£	£	£
President ...	13,200	12,494	1,500	1,666	—	1	4,100	3,823
Oireachtas ...	4,130	5,374	2,230	925	—	3	5,000	5,568
Taoiseach ...	850	3,608	920	570	2,000	3,986	2,350	2,543
Comptroller and Auditor General	200	415	30	17	24	25	400	215
Finance ...	238,640	238,218	11,810	10,783	43,996	43,379	47,860	50,125
Agriculture ...	35,630	30,381	3,680	4,263	6,348	6,714	25,050	30,788
Justice ...	88,780	82,448	4,090	2,150	29,268	32,106	38,550	41,432
Local Government	2,230	2,669	630	422	—	31	1,940	2,423
Education ...	53,760	38,990	7,050	6,012	1,287	1,162	27,200	24,318
Lands ...	15,600	22,441	3,070	2,809	5,683	6,960	12,850	13,816
Industry and Com- merce ...	9,760	9,668	2,520	1,630	2,039	1,849	10,100	9,036
Posts and Telegraphs	42,300	54,183	15,150	8,734	360	174	16,200	16,998
Defence ...	8,490	9,987	1,840	1,340	4,244	3,975	8,100	8,758
External Affairs ...	13,180	12,247	5,300	10,935	40,000	43,440	15,500	17,062
Social Welfare ...	15,280	15,893	2,950	2,862	14,500	14,115	19,000	18,895
Health ...	7,970	8,655	2,230	1,825	251	259	10,800	11,433
Gaeltacht ...	—	53	—	38	—	714	—	125
TOTAL ...£	550,000	547,724	65,000	56,981	150,000	158,893	245,000	257,358

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1957

SERVICE	Balance at 1st April, 1956	Receipts	Total	Payments	Balance at 31st March, 1957
	£	£	£	£	£
Gaeltacht Projects— Cora Point, Inishmaan	86	174	260	343	<i>Dr.</i> 83
Inishere Pier ...	1,194	9,000	10,194	9,903	291
Drainage Works— Owenogarney River Embankments Scheme ...	1,632	35,000	36,632	35,364	1,268
Deele and Swillyburn Rivers Scheme ...	716	1,000	1,716	1,592	124
Shannon Catchment Survey ...	—	880	880	869	11
TOTAL ...£	3,628	46,054	49,682	48,071	1,611

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

24th September, 1957.

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, subject to the observations in my Report.

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, 1957, 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 ...	74,150	69,607	4,543	—
B.—Travelling Expenses ...	13,200	11,747	1,453	—
C.—Incidental Expenses ...	280	229	51	—
D.—Telegrams and Telephones ...	370	497	—	127
E.—Repayments to other Departments for Services rendered	5,400	4,714	686	—
F.—Urban Employment Schemes	140,000	140,000	—	—
G.—Rural Employment Schemes	60,000	28,587	31,413	—
H.—Minor Employment Schemes	120,000	120,000	—	—
I.—Development Works in Bogs used by Landholders and other Private Producers ...	100,000	99,177	823	—
J.—Rural Improvements Scheme	197,000	197,000	—	—
K.—Miscellaneous Schemes ...	20,800	14,018	6,782	—
GROSS TOTAL ...£	731,200	685,576	45,751	127
			Surplus of Gross Estimate over Expenditure £45,624	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
L.—Appropriations in Aid ...	25,500	30,373	£4,873	
NET TOTAL ...£	705,700	655,203	Total Surplus to be surrendered £50,497	

Extra Receipts payable to Exchequer

Estimated Realised

Unexpended balance of fund for the relief of distress

	£	£
...	—	173

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—Savings due partly to vacancies on establishment and partly to reduction in technical assistance rendered by the Office of Public Works.
- C.—Casual variation.
- D.—Excess due mainly to increase in telephone charges.
- E.—Saving due mainly to the cost of postal services and stationery being less than was expected.
- F.—In addition to the provision in the Vote of £140,000, which was fully expended, a sum of £144,840 was spent on this service from issues from the National Development Fund, making a total of £284,840 (*See* appended account).
- G.—Saving due to curtailment of programme in interests of economy.
- H.—In addition to the provision in the Vote of £120,000, which was fully expended, a sum of £16,074 was spent on this service from issues from the National Development Fund, making a total of £136,074 (*See* appended account).
- I.—Casual variation.
- J.—In addition to the provision in the Vote of £197,000, which was fully expended, a sum of £41,639 was spent on this service from issues from the National Development Fund, making a total of £238,639 (*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	27,381
2. Miscellaneous receipts	1,000	2,992
	<u>£25,500</u>	<u>£30,373</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)

A Clerical Officer received £60 for overtime.

NOTES

This Account includes expenditure of approximately £290 in respect of the remuneration of staff temporarily lent, without repayment, to another Department,

A sum of £10 was paid in compensation for the loss of a turf rick accidentally destroyed by fire during the carrying out of a rural improvement scheme. Subhead J. (F. 88/5/56).

An *ex-gratia* payment of £15 was made in respect of damage to the tyre of a lorry travelling on a road which was being repaired under a bog development scheme. Subhead I. (F. 88/4/56).

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
27th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957

SERVICE	Balance at 1st April, 1956	Receipts	Total	Payments	Balance at 31st March, 1957
	£	£	£	£	£
F.—Urban Employment Schemes ...	48,868	100,000	148,868	144,840	4,028
H.—Minor Employment Schemes ...	5,268	9,000	14,268	16,074	Dr. 1,806
I.—Development Works in Bogs used by Landholders and other Private Producers ...	Dr. 2,378	4,000	1,622	—	1,622
J.—Rural Improve- ments Scheme ...	Dr. 1,250	47,000	45,750	41,639	4,111
TOTAL ...£	50,508	160,000	210,508	202,553	5,955

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

27th August, 1957.

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, 1957, 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	47,670	47,658	12	—

Surplus to be surrendered ... £12

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th July, 1957.

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, 1957, 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	25,100	22,797	2,303	—
B.—Travelling and Incidental Expenses	290	387	—	97
C.—Apparatus and Chemical Equipment	1,400	1,419	—	19
TOTAL ...£	26,790	24,603	2,303	116

Surplus to be surrendered ... £2,187

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees for analyses, examinations and testing of instruments ...	740	1,268
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials ...	530	577
Miscellaneous	10	4
	<u>£1,280</u>	<u>£1,849</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Two vacancies remained unfilled. Extra assistance was not required to the extent anticipated.

B.—Expenditure on protective clothing was greater than expected.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	46,755	45,767	988	—
A.2.—Examiners, etc. ...	5,425	5,088	387	—
B.—Travelling Expenses ...	1,765	1,464	301	—
C.—Examinations	2,695	2,536	159	—
D.—Incidental Expenses ...	1,080	1,067	13	—
GROSS TOTAL £	57,720	55,872	1,848	—
			Surplus of Gross Estimate over Expenditure £1,848	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	16,090	17,061	£971	
NET TOTAL ...£	41,630	38,811	Total Surplus to be surrendered £2,819	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2., B. and C.—A number of examinations, for which provision was made, were not held.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	16,085	17,061
2. Miscellaneous	5	—
	£16,090	£17,061

NOTES

Fees (stamps) amounting to £9,963 in respect of this service were received during the year.

This Account includes expenditure of £48 in respect of the remuneration of an officer lent, without repayment, to another Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for a Grant to An Chomhairle Ealaíon (No. 9 of 1951).

Service	Grant	Expenditure	Expenditure compared with Grnt	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951	20,000	17,000	3,000	—
Surplus to be surrendered ...			<u>£3,000</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The grant was reduced as a measure of economy.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th August, 1957.

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, 1957, 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. ...	2,112	2,123	—	11
A.2.—Preparation of Manuscripts, etc., for Publication ...	1,235	999	236	—
A.3.—Travelling Expenses ...	130	128	2	—
A.4.—Incidental Expenses ...	33	31	2	—
£	3,510	3,281	240	11
COMMISSION ON PLACE NAMES				
B.1.—Salaries, etc. ...	3,680	2,342	1,338	—
B.2.—Travelling Expenses ...	850	6	844	—
B.3.—Incidental Expenses ...	200	40	160	—
£	4,730	2,388	2,342	—
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	94	906	—
D.2.—Travelling and Incidental Expenses ...	25	49	—	24
£	1,025	143	906	24

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
SAVINGS COMMITTEE	£	£	£	£
E.—Travelling and Incidental Expenses, etc. ...	150	267	—	117
COMMISSION OF INQUIRY ON WORKMEN'S COMPENSATION				
F.—Travelling and Incidental Expenses, etc. ...	450	531	—	81
G.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	1,875	2,902	—	1,027
TOTAL ...£	11,750	9,512	3,498	1,260

Surplus to be surrendered ... £2,238

Extra Receipts payable to Exchequer					Estimated	Realised
					£	£
Miscellaneous	—	21

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 of manuscripts for publication was interrupted by unforeseen circumstances.

B.1., B.2. and B.3.—Two posts of Place Names Assistant were vacant during the year.

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

E. and F.—See general explanation above.

G.—The estimate is necessarily conjectural.

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD G.—EXPENDITURE, 1956–57

COMMISSION OR COMMITTEE	Salaries, etc.	Travelling and Incidental Expenses	Total
	£	£	£
Metric System and Decimal Coinage Committee	—	123	123
Industrial Taxation Committee	140	6	146
Advisory Body on Voluntary Health Insurance Scheme	42	69	111
Secondary Teachers' Arbitration Board	221	—	221
Intoxicating Liquor Commission	448	943	1,391
Atomic Energy Committee	201	109	310
Internal Transport Committee	—	569	569
Capital Investment Advisory Committee	—	25	25
Income Taxation Commission	—	6	6
TOTAL	1,052	1,850	2,902

TOTAL EXPENDITURE

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1956–57 on account of which payments were made in the year 1956–57.

COMMISSION OR COMMITTEE	Year of Appointment	Expenditure to 31st March, 1957
		£
Irish Manuscripts Commission	1928–29	58,358
Place Names Commission	1946–47	22,550
Civil Service Arbitration Board	1950–51	2,103
Metric System and Decimal Coinage Committee	1952–53	157
Industrial Taxation Committee	1953–54	628
Advisory Body on Voluntary Health Insurance Scheme	1954–55	593
Savings Committee	1955–56	346
Workmen's Compensation Commission	1955–56	631

NOTE

The Accounts of other Votes include expenditure of £6,958, approximately, in respect of remuneration of staff lent, without repayment, to the Savings Committee (£1,630); the Workmen's Compensation Commission (£1,906); the Industrial Taxation Committee (£530); the Intoxicating Liquor Commission (£806) and the Internal Transport Committee (£2,086).

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	560,000	550,247	9,753	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	290,000	265,597	24,403	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	83,000	77,358	5,642	—
D.—Agency Payments in respect of Compensation Allowances	39,000	35,677	3,323	—
E.—Gratuities in respect of Unestablished Officers ...	15,000	13,420	1,580	—
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants	25,000	20,141	4,859	—
H.—Fees to Medical Referees and Occasional Fees to Doctors	225	347	—	122
I.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith	3,460	1,802	1,658	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	59,000	58,131	869	—
GROSS TOTAL ...£	1,074,690	1,022,720	52,092	122
			Surplus of Gross Estimate over Expenditure £51,970	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— K.—Appropriations in Aid ...	119,740	116,503	£3,237	
NET TOTAL ...£	954,950	906,217	Net Surplus to be surrendered £48,733	

Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Pension liability in respect of officers on loan, etc. ...	...	...	7,800	7,899
Payments and refunds of teachers' contributions ...	...	...	309	367
Contribution by Local Authority towards marriage gratuity	...	...	—	196
Miscellaneous ... ..	...	...	—	1
			£8,109	£8,463

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.

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

G. and H.—Expenditure cannot be closely estimated as the amounts required depend on the number of workmen's compensation cases arising and the number of cases settled during the year.

I.—An expected increase in compensation rates did not become generally effective during the year.

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.) ...	39,000	35,681

	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	702
3. Receipts from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40))	80,120	80,120
4. Miscellaneous	20	—
	<u>£119,740</u>	<u>£116,503</u>

EXTRA REMUNERATION (exceeding £50)

Forty-one pensioners received from public funds sums ranging from £58 to £1,000 as remuneration for services rendered.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
16th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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. Original ... £346,500 Supplementary 25,000	371,500	370,907	593	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ... Original £3,500 Less Supplementary 1,300	2,200	1,882	318	—
GROSS TOTAL Original ... £350,000 Supplementary 23,700	£ 373,700	372,789	911	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £911	
Deduct— C.—Appropriations in Aid Original ... £10,300 Supplementary 700	11,000	10,584	Deficiency of Appropriations in Aid realised	
			£416	
NET TOTAL Original ... £339,700 Supplementary 23,000	£ 362,700	362,205	Net Surplus to be surrendered £495	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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))			
<i>Original</i>	£8,960		
<i>Supplementary</i>	700		
		9,660	9,713
2. Repayments in respect of (a) premises occupied by British Departments; (b) Agency Services performed by the Government of Ireland; etc.		1,340	871
TOTAL			
<i>Original</i>	£10,300		
<i>Supplementary</i>	700		
		£11,000	£10,584

2. Repayment in respect of the contribution in lieu of rates on the premises occupied by British Departments was not made until after the close of the financial year.

J. N. McGRATH,

Commissioner of Valuation, Accounting Officer.

VALUATION OFFICE, DUBLIN,
13th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957,
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	1,505	5,995	—
Surplus to be surrendered ...			<u>£5,995</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th July, 1957.

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, 1957, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	19,000	18,663	337	—

Surplus to be surrendered ... £337

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
30th July, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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 ; No. 36 of 1953 ; and No. 18 of 1956).

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, 1953 and 1956 ...	3,729,011	3,657,820	71,191	—
TOTAL ...	£5,000,000	4,928,809		—
Surplus to be surrendered £			71,191	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The general level of local rates and the number of claims for employment allowance proved to be lower than expected.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
23rd July, 1957.

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, 1957, 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	26,480	25,133	1,347	—
A.2.—State Solicitors ...	61,340	61,652	—	312
B.—Witnesses' Expenses, etc. ...	12,800	9,843	2,957	—
C.—Fees to Counsel ...	14,000	12,787	1,213	—
D.—General Law Expenses ...	12,000	11,629	371	—
E.—Defence of Public Servants	500	140	360	—
GROSS TOTAL ...£	127,120	121,184	6,248	312
			Surplus of Gross Estimate over Expenditure £5,936	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	4,000	5,840	£1,840	
NET TOTAL ...£	123,120	115,344	Total Surplus to be surrendered £7,776	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Amount received for photostatic copies of certain reports ...	—	221
Refund of overpayments ...	—	18
		<u>£239</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Savings due to vacancies.

B. and C.—Expenditure depends on the number and nature of the cases coming before the Courts and on that account 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	4,315
2. Local Loans Fund—expenses of management	... 1,400	1,525
	<u>£4,000</u>	<u>£5,840</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
10 Lúnasa, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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, including a Grant-in-Aid <i>Original</i> £289,000 <i>Supplementary</i> 20,000	309,000	308,550	450	—
C.—University College, Cork ...	123,500	123,500	—	—
D.—University College, Galway	97,230	88,748	8,482	—
E.—Maynooth College (Grant-in-Aid) ...	15,000	15,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	118,250	118,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL <i>Original</i> £667,480 <i>Supplementary</i> 20,000	£ 687,480	678,548		—
Surplus to be surrendered £			8,932	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The provision for University College, Galway, included a grant towards the cost of additional accommodation from which the expenditure during the year was less than expected.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th July, 1957.

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, 1957, 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) ...	11,750	11,000	750	—
D.—The Irish Plate ...	105	105	—	—
E.—The Derrynane Trust, Limited (Grant-in-Aid) ...	3,000	1,062	1,938	—
F.—Olympic Council of Ireland (Grant-in-Aid) ...	3,000	3,000	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
G.1.—Salaries, Wages and Allowances ...	2,040	1,936	104	—
G.2.—Travelling Expenses ...	355	420	—	65
G.3.—Incidental Expenses ...	10	4	6	—
COMPENSATION				
H.—Compensation and other Payments in connection with Injuries to Property	100	—	100	—
I.—Compensation for Death or Personal Injuries ...	80	74	6	—
TOTAL ...£	28,940	26,101	2,904	65

Surplus to be surrendered ... £2,839

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—The saving was due to the death of the holder of one of the professorships.

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

G.1.—It was not necessary to employ temporary arbitrators.

G.2.—The amount of travelling which the arbitrator is called upon to do is necessarily conjectural.

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

EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Referee and Arbitrator received £178 as an officer of the Reserve.

NOTE

Fees (stamps) amounting to £1,658 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
3rd August, 1957.

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

ACCOUNT of the sum expended; in the year ended 31st March, 1957, 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	71,905	71,806	99	—
B.—Carriage and Transport ...	1,600	1,741	—	141
C.—Incidental Expenses ...	1,710	2,013	—	303
D.—Printing and Binding ...	239,100	229,764	9,336	—
E.—Paper	212,500	183,581	28,919	—
F.—Books, Periodicals and Maps	12,000	13,123	—	1,123
G.—Office Machinery and other Office Supplies	61,000	53,020	7,980	—
GROSS TOTAL ...£	599,815	555,048	46,334	1,567
			Surplus of Gross Estimate over Expenditure £44,767	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.—Appropriations in Aid ...	97,105	105,538	£8,433	
NET TOTAL ...£	502,710	449,510	Total Surplus to be surrendered £53,200	

Extra Receipts payable to Exchequer

Estimated Realised

£

£

Compensation for loss of service of officer injured in accident ...

—

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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving resulted mainly from staff changes.
- B.—Excess mainly due to increases in prices of fuel and transport charges.
- C.—Telephone charges were increased during the year and the expenses in connection with the disposal of waste paper were higher than expected.
- D.—The saving was secured by the reduction and deferment, as far as possible, of printing for the Public Services. The saving was slightly modified by higher costs of printing under the Electoral Acts.
- E.—Saving arises mainly from restrictions imposed on supplies to the Public Services and other economies.
- F.—Increases in subscriptions and postal rates and increases in purchases for the Public Services are mainly accountable for the excess. The provision is difficult to estimate accurately.
- G.—As delivery had not been taken of certain machines invoiced the relative account was not paid.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of		
(i) Publications, including Oireachtas Debates and Oireachtas Papers	19,000	24,190
(ii) Ordnance Survey maps	2,500	2,402
2. Sales of waste paper, old typewriters, old duplicators and other old stores	6,100	4,449
3. Advertisements and notices in Government publications ...	6,500	7,252
4. Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts	25,000	25,920
5. Supplies and services on repayment terms, including commission thereon	20,000	25,376
6. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40)) ...	18,000	15,937
7. Miscellaneous	5	12
	<u>£97,105</u>	<u>£105,538</u>

1. (i) The additional receipts are attributable to increased sales of publications and forms and to the more expeditious furnishing and collection of accounts.
(ii) Estimate is necessarily conjectural.
2. The prices obtained for sales of waste paper proved to be lower than expected.
3. Extra receipts mainly due to increased advertising in the Telephone Directory.
4. Certain claims in arrears were settled.
5. More expeditious furnishing and collection of claims account for the increased receipts.
6. The estimate was based on the cost of requirements calculated on a percentage of the overall cost of supplies to the Department of Social Welfare. The requirements proved smaller than expected.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1957

	£
Paper	129,060
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	19,543
	<u>£148,603</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)

A gratuity of £60 was paid to an officer for special services rendered and sums varying from £51 to £154 were paid to twelve officers of different grades in respect of overtime consequent on stocktaking and pressure of work.

NOTES

The Account of the Department of Finance includes expenditure of £318 in respect of remuneration of an officer temporarily assigned pending appointment to this Office.

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

Reference	Amount	
	£	
S.46/5/56	14	Incurred reprinting a page of the District Court Rules (No. 2), 1955, for the Department of Justice necessitated by printing errors.
S.49/8/55	6	Incurred as a result of the scrapping of a supply of covers for a stamp brochure which on completion was found not acceptable to the Department of Posts and Telegraphs.
S.49/25/46	99	Incurred as a result of the abandonment of a project for the publication of an illustrated booklet on the reconditioning of tenement dwellings in Dublin City which was in process of printing for Department of Local Government.

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

Reference	Value	
	£	
S.71/14/46	11	Food and Agriculture Organisation, Rome.
S.46/3/50	6	Editor, <i>Irish Law Times and Solicitors' Journal</i> .
S.46/29/30	1	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.
S.46/13/50	1	Secretary-General of the Council of Europe, Strasbourg, France.
S.46/2/35	17	International Labour Office, Geneva.

T. J. MALONE,

Accounting Officer.

9th September, 1957.

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

VALUATION AND BOUNDARY SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	73,030	72,007	1,023	—
B.—Travelling Expenses				
<i>Original</i> £10,500				
<i>Supplementary</i> 1,300	11,800	11,680	120	—
C.—Incidental Expenses ...	415	371	44	—
	85,245	84,058	1,187	—
Deduct—				
Anticipated Savings on various Subheads (see Supplementary Estimate)	485	—	485	—
GROSS TOTAL				
<i>Original</i> £83,945				
<i>Supplementary</i> 815	84,760	84,058	702	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £702	
			Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid				
<i>Original</i> ... £8,095				
<i>Supplementary</i> 805	8,900	9,081	£181	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> £75,850				
<i>Supplementary</i> 10	75,860	74,977	£883	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The saving was due to resignations (£592) and deductions for sick leave (£431).

C.—The saving was due to the non-purchase of survey instruments and to the cost of uniforms being less than was anticipated,

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1.	Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70, as adapted ...	...	...	...	6,295	6,295
2.	Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts					
	<i>Original</i> ...	...	...	...	£1,800	
	<i>Supplementary</i> ...	...	...	...	805	
					2,605	2,786
	TOTAL					
	<i>Original</i> ...	...	...	...	£8,095	
	<i>Supplementary</i> ...	...	...	...	805	
					£ 8,900	£9,081

EXTRA REMUNERATION (exceeding £50)

The Chief Staff Valuer was paid an allowance of £150 in respect of extra duties (E. 5/2/41).

A District Valuer was paid an allowance of £125 out of Vote 32 in respect of work done as District Court Valuer for the purpose of Part III of the Rent Restrictions Act, 1946 (E. 21/3/47).

A Clerical Officer was paid £229 in fees from Vote 55.

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

VALUATION OFFICE, DUBLIN,
13th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	70,050	67,749	2,301	—
B.—Travelling Expenses ...	1,600	1,352	248	—
C.—Stores, etc.	2,200	2,744	—	544
D.—Photographic and Printing Equipment	180	487	—	307
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses ...	975	1,105	—	130
GROSS TOTAL ...£	75,010	73,437	2,554	981
			Surplus of Gross Estimate over Expenditure £1,573	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	7,010	7,780	£770	
NET TOTAL ...£	68,000	65,657	Total Surplus to be surrendered £2,343	

Extra Receipts payable to Exchequer

Estimated Realised

Compensation for loss of services of an officer injured in accident

£

£

—

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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The savings were due to a death (£618), resignations and a retirement (£1,172), deductions for sick leave and special leave without pay (£335) and delay in promotions (£176).

B.—The number of staff employed on field duties was less than anticipated.

C.—The excess is due to the purchase of cloths, chemicals and inks in greater quantity than was anticipated.

D.—The excess was due to the delay in the delivery of a machine ordered but not received in the previous year.

F.—The cost of equipment used for precise levelling work was greater than anticipated,

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of maps	7,000	7,755
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	5	25
3. Miscellaneous receipts	5	—
	<u>£7,010</u>	<u>£7,780</u>

J. N. McGRATH,
Director, Accounting Officer.

VALUATION OFFICE, DUBLIN,
13th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
4	Central Statistics Office	3	35	38
7	Office of the Revenue Commissioners ...	24	10	34
8	Office of Public Works	1,113	46	1,159
10	Employment and Emergency Schemes	48	—	48
15	Commissions and Special Inquiries ...	18	—	18
21	Law Charges	10	—	10
25	Valuation and Boundary Survey ...	179	67	246
27	Agriculture	595	—	595
28	Fisheries	19	10	29
30	Garda Síochána	192	306	498
35	Land Registry and Registry of Deeds ...	3,007	37	3,044
36	Public Record Office	—	2	2
38	Local Government	21	12	33
39	Office of the Minister for Education ...	66	281	347
43	National Museum	28	—	28
47	Lands	2,022	—	2,022
48	Forestry	2,114	43	2,157
49	Gaeltacht Services	2	—	2
50	Industry and Commerce	111	85	196
52	Aviation and Meteorological Services ...	9	—	9
54	Posts and Telegraphs	135	15	150
56	Defence	1,612	329	1,941
58	External Affairs	5	—	5
60	Office of the Minister for Social Welfare	3	—	3
63	Health	3	—	3
65	Oifig na Gaeltachta agus na gCeantar gCúng	112	110	222
	TOTAL	11,451	1,388	12,839

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1957, TO
VARIOUS INSTITUTIONS

Bodleian Library, Oxford	...	...	...	...	...	£ 45
National Library	...	...	...	...	...	53
Department of State, U.S.A.	...	...	...	...	...	58
British Museum	...	...	...	...	...	56
Royal Geographical Society, London	...	...	...	...	...	2
University College, Dublin	...	...	...	...	...	5
University College, Cork	...	...	...	...	...	4
University College, Galway	...	...	...	...	...	17
Queen's University, Belfast	...	...	...	...	...	2
Trinity College, Dublin	...	...	...	...	...	5
Magee University College, Derry	...	...	...	...	...	2
National Library of Wales	...	...	...	...	...	2
National Library of Scotland	...	...	...	...	...	2
Cambridge University Library	...	...	...	...	...	45
Library of British House of Commons	...	...	...	...	...	2
			TOTAL	...	...	£300

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	501,458	473,970	27,488	—
B.—Travelling Expenses ...	27,000	28,599	—	1,599
C.—Incidental Expenses ...	910	843	67	—
D.—Telegrams and Telephones	6,440	6,768	—	328
RESEARCH WORK				
E.1.—Seed Testing, Propagation and Certification ...	59,740	51,643	8,097	—
E.2.—Peatland Experimental Station, Glenamoy, Co. Mayo	28,015	17,711	10,304	—
E.3.—Veterinary Research ...	77,455	72,110	5,345	—
E.4.—Subscriptions, etc., to International and other Research Organisations ...	14,954	14,033	921	—
E.5.—Research Grants to University College, Dublin ...	3,190	2,817	373	—
E.6.—Miscellaneous Investigations, Inquiries and Reports	5,540	4,495	1,045	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms	232,409	213,595	18,814	—
F.2.—Grants to Private Agricultural Schools, etc. ...	62,469	44,905	17,564	—
F.3.—Veterinary College ...	47,586	40,991	6,595	—
F.4.—Scholarships in Agriculture, etc.	2,520	2,480	40	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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 ...	46,690	46,690	—	—
F.8.—Educational Tours for Instructors in Agriculture, etc.	10	—	10	—
F.9.—Rural Groups Advisory Service	8,000	2,197	5,803	—
G.1.—Improvement of Milk Production	54,955	53,906	1,049	—
G.2.—Improvement of Live Stock	22,095	15,016	7,079	—
G.3.—Improvement of Poultry and Egg Production ...	66,227	67,194	—	967
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	648	749	—	101
H.—Grants to County Committees of Agriculture	265,100	258,698	6,402	—
I.—Special Agricultural, etc., Schemes	239,963	215,425	24,538	—
J.—National Stud	868	867	1	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	4,989	5,245	—	256
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	13,080	3,628	9,452	—
L.—Botanic Gardens, Glasnevin	27,973	29,463	—	1,490
M.1.—Miscellaneous Work ...	48,626	35,754	12,872	—
M.2.—Fees for Reports on Agricultural Conditions ...	3,925	3,317	608	—
M.3.—Loans and Grants for Agricultural Purposes, etc. ...	10	9	1	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.4.—Loans for the Purchase of Live Stock, Agricultural Implements, Milking Machines, Fertilisers, Ground Limestone, Fodder and Fuel, and Advances to the Co-operative Fruit Growers' Society, Ltd., Dungarvan	9,795	9,808	—	13
M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep ...	5	—	5	—
M.6.—Improvement of the Creamery Industry ...	5	—	5	—
M.7.—Agricultural Production Council Original £ 5 Supplementary 345	350	361	—	11
M.8.—Farm Buildings Scheme and Water Supplies ...	871,300	722,429	148,871	—
M.9.—Land Project and Subsidy on Home Produced Superphosphate Original £2,691,427 Supplementary 50,000	2,741,427	2,729,197	12,230	—
M.10.—Ground Limestone Subsidy	684,000	625,043	58,957	—
M.11.—Prevention of Contagious Abortion and other Diseases in Cattle	6,000	4,704	1,296	—
M.12.—Artificial Insemination of Live Stock	8,228	7,730	498	—
M.13.—Bovine Tuberculosis Eradication Scheme	570,500	385,610	184,890	—
M.14.—Grants for Pasteurisation of Separated Milk ...	160,000	82,346	77,654	—
M.15.—Payments to Pigs and Bacon Commission Original ... Nil Supplementary £50,000	50,000	20,000	30,000	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
N.1.—Diseases of Animals Acts, 1894 to 1954 Original £21,879 Supplementary 75,000	96,879	97,231	—	352

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Bovine Tuberculosis Order, 1926	6,500	7,504	—	1,004
N.3.—Horse Breeding Act, 1934	1,315	1,169	146	—
N.4.—Live Stock Breeding Act, 1925	5,000	4,359	641	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	33,269	31,310	1,959	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc. ...	32,312	27,339	4,973	—
O.3.—Agricultural Produce (Potatoes) Act, 1931, and Destructive Insects and Pests Acts, 1877 to 1954, etc.	40,800	40,160	640	—
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1940, and Slaughter of Cattle and Sheep Acts, 1934 to 1936	97,562	90,761	6,801	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1955, etc.	12,283	9,896	2,387	—
O.O.5.—Grain Storage (Loans) Act, 1951	100,000	95,000	5,000	—
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934	19,641	18,398	1,243	—
O.7.—Flax Act, 1936	4,308	4,286	22	—
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...	13,282	11,951	1,331	—
O.9.—Sundry Statutes ...	345	263	82	—
P.—Subsidies, Allowances, etc., for Dairy Produce Original £2,100,000 Supplementary 643,000	2,743,000	2,711,267	31,733	—
Q.—Technical Assistance ...	15,000	5,775	9,225	—
	10,247,535	9,508,599	745,057	6,121
Deduct— Anticipated Savings on various Subheads (See Supplementary Estimate)	640,440	—	640,440	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GROSS TOTAL				
Original	£9,429,190			
Supplementary	50,000			
Do.	127,905			
	£ 9,607,095	9,508,599	104,617	6,121
			Surplus of Gross Estimate over Expenditure £98,496	
	Estimated	Realised		
Deduct—				
R.—Appropriations in Aid				
Original	£1,910,490			
Less Supplementary	362,095			
	1,548,395	1,512,154	£36,241	
NET TOTAL				
Original	£7,518,700			
Supplementary	50,000			
Do.	490,000			
	£ 8,058,700	7,996,445		Net Surplus to be surrendered £62,255

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Sales of creameries, etc.	...	...	...	10	35,076
Repayments of loans advanced to agricultural credit societies				10	—
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947, (Export of Poultry and Rabbits) Order, 1950	...	...	...	150	39
Receipts under the Land Project	...	...	...	64,000	63,799
Miscellaneous	...	...	...	—	1,066
				£64,170	£99,980

Details of the miscellaneous receipts are as follows:—

	£
Compensation for loss of services of officers injured in accidents	335
Refunds in respect of payments made in previous years	119
Sale of old stores and allowances in respect of sacks, containers, etc., returned	468
Bank interest allowed on sub-accountants' balances	37
Proceeds from the sale of the Transactions of the International Soil Fertility Meeting held in Dublin in July, 1952	102
Other items	5
	£1,066

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies mainly in the technical staff.
- B.—The volume of travelling found necessary was greater than estimated.
- C.—The saving was on the provision made for uniforms for messengers, etc., as fewer replacements than expected were requisitioned during the year. Expenditure on newspapers for official use and on other items of a miscellaneous nature was slightly in excess of the provisions made.
- D.—Additional expenditure of £480 on telephones for which a close estimate is not possible was partly offset by a saving of £152 on telegrams which were less numerous than expected.
- E.1.—Most of the provision made for general expenses at Backweston Farm was saved as it was not found necessary to purchase live stock and feeding stuffs to the extent anticipated. There was also a small saving on general expenses at Ballinacurra Cereal Station. The saving was modified by additional expenditure on salaries and travelling, due to the employment of extra staff in connection with the grass seed certification scheme, on the purchase of additional equipment required for the Seed Testing Station and on the provision of additional quantities of foundation seed wheat to meet the requirements of participants in the seed wheat certification scheme.
- E.2.—The erection of buildings at the Peatland Experimental Station, Glenamoy, did not proceed as quickly as expected and the employment of technical staff and the purchase of equipment for which provision was made had to be deferred.
- E.3.—Vacancies in the staff provided for at the Veterinary Research Laboratory caused a saving of £6,030 on salaries, wages and allowances and a saving of £5,715 on the provision made for adaptation of the buildings at Abbotstown Farm for use as a Veterinary Research Institute was due to the fact that claims from the contractor were not received in time for payment before the close of the year. Additional expenditure of £786 on travelling due to outbreaks of diseases in cattle during the year and £5,614 on general expenses due mainly to payment this year of accounts for laboratory equipment, farm machinery and other farm requisites for which provision was made in the previous year, left the net saving on the subhead £5,345.
- E.4.—The saving consisted of a number of small sums on the provisions made for the various international organisations and was due mainly to the cost of attendance at meetings of these bodies not amounting to as much as expected.
- E.5.—Saving mainly due to the fact that wheat midge infestation was not prevalent enough to enable the full provision made for research work into the ravages of the pest to be utilised. Expenditure on equipment and on maintenance at the eelworm laboratory was a little lower than estimated.
- E.6.—The saving was on the provision made for miscellaneous experiments and demonstrations which it was not found possible to carry out on the scale planned. Additional expenditure was incurred on the investigation into the costs of milk production which continued longer than expected and for which only a token provision was made.
- F.1.—General expenses of management at the Department's farms amounted to £19,270 less than the estimate of £113,773 mainly because the numbers of live stock and the quantities of laboratory equipment, feeding stuffs, machinery, implements and other farm requisites needed during the year were lower than estimated. There was a casual excess of £456 on the provision of £118,636 made for salaries, wages and allowances.

The expenditure under this subhead includes a payment of £25 compensation and £2 costs to a farmer for loss arising from the sale to him of a sow from Athenry Agricultural Station (S.90/1/57).

- F.2.—Capital grants amounting to £15,636 were not earned before the close of the year. The remainder of the saving was due to changes in the teaching staffs during the year and to vacancies in students' places.
- F.3.—Saving due to staff vacancies and to smaller purchases than expected of laboratory and surgery equipment, medicines, drugs, etc.
- F.9.—Most of the Parish Agents for whose incidental expenditure this provision was made had not taken up duty before the close of the year.
- G.2.—No thoroughbred stallions were purchased and expenditure on the purchase of Irish Draught colts, stock bulls, pigs and rams was lower than estimated. The number of animals presented for inspection at mare shows decreased and there were also small savings on the provisions made for carriage on premium bulls and boars and for prizes at shows where the number of entries was not sufficient to warrant payment of the full amount of the prize money offered.
- G.4.—The excess expenditure was due to an increase in the salary of the Horticultural Instructor employed on the scheme and to the need for more travelling than was allowed for in the estimate.
- I.—The principal savings were £12,076 on the provision made for the Gaeltacht glasshouse scheme due to a reduction in the number of growers' glasshouses in which heating apparatus was installed, and £5,758 on travelling which was less extensive than expected. Other savings included £2,638 on the purchase of bulls and rams which were not procured to the full extent provided for; £2,253 on the provision of £65,000 for the seed distribution scheme; £729 on demonstration plots due to claims for seeds, etc., purchased not having been received in time for payment before the close of the year; £125 on veterinary dispensaries due to a vacancy; £116 on boar premiums which were not earned as fully as expected; £129 on the scheme to encourage the use of lime for agricultural purposes as the demand for ground limestone was smaller than anticipated, and a casual saving of £628 on salaries, wages and allowances.
- The expenditure under this subhead includes a sum of £60 paid to a contractor for the supply of seed potatoes in respect of loss claimed to have been incurred in the disposal of a consignment of potatoes rejected under the seed distribution scheme (S.90/14/56).
- K.1.—Expenditure on the Department's educational exhibit varies according to the layout and the number and types of the exhibits and cannot be closely estimated. The excess of £693 on this item was partly offset by savings on prizes at shows which were not fully earned and on the Royal Dublin Society's autumn fruit show which was abandoned.
- K.4.—Expenditure during the year by the organisations concerned fell far short of the estimates submitted by them due to unexpected delay in getting some of the proposed projects into operation.
- L.—Excess due to increased rates of pay sanctioned after the estimate was framed and to increases in the cost of seeds, plants, manures, insecticides and other garden requisites.
- M.1.—Saving mainly due to the fact that advertising and publicity were less extensive than expected and agricultural products were not exhibited in as many centres in Great Britain as had been anticipated.
- M.2.—Saving due to vacancies in the staff of reporters.
- M.4.—The expenditure under this subhead includes sums amounting to £2 recouped to the Agricultural Credit Corporation in respect of balances due to the Corporation on foot of loans for the purchase of agricultural implements and fertilisers and ground limestone. The sums in question proved irrecoverable and were written off (S.90/36/41 and S.90/5/54).

- M.8.—The saving was mainly on the provision made for grants for the construction and improvement of farm buildings due to a substantial reduction in the number of works completed during the year as compared with the number which it was estimated would be completed. There was also a saving on travelling which was not as extensive as expected. Additional expenditure was incurred on salaries, wages and allowances following the grant of an improved scale of pay to the Temporary Farm Buildings Supervisors; on the water supplies scheme under which more grants than anticipated were earned, and on incidentals because of the holding of a refresher course for the outdoor staff engaged on the farm buildings and water supplies schemes.
- M.9.—The principal savings were £208,840 on payments to contractors and £55,300 on lime and fertilisers due to a decline in the volume of operations under Section B of the Land Project; £20,106 on salaries, wages and allowances due to staff vacancies and to less extensive employment of direct labour than expected; £10,622 on payments to the Office of Public Works as surveys and other works provided for could not be undertaken and £5,511 on travelling due mainly to vacancies in the technical staff. Other minor savings on the Land Project amounted to £911. A saving of £25,450 on the provision made for payments to the manufacturers of home-produced superphosphate was due to the fact that the demand for this product fell far short of expectations. Additional expenditure of £303,577 on grants to farmers arose from the continued preference on the part of farmers to have reclamation works carried out on a grant basis rather than under Section B of the Land Project. The purchase of equipment not provided for and major overhauls of machinery necessitated an excess of £5,595 on machinery and equipment and the need for additional drainage pipes, culvert pipes, etc., caused an excess of £4,926 on materials for drains. Other minor excesses amounted to £411. The expenditure under this subhead includes a payment of £195 to a farmer in respect of costs awarded in proceedings taken by him in connection with work done under the Land Project. The Department's claim for £181 in respect of this work was reduced to £53 and the balance of £128 was written off as irrecoverable (S.90/15/54).
- M.10.—Due to unfavourable weather conditions during the year deliveries of ground limestone were restricted.
- M.11.—Demands for vaccines for the treatment of cattle against contagious abortion and other diseases fell short of expectations.
- M.12.—Saving on salaries due to staff vacancies was modified by additional expenditure on general expenses arising from unexpected delay in the taking over of one of the Department's artificial insemination stations by an outside body.
- M.13.—The principal saving was £107,355 on grants for the erection and repair of cow byres as the number of grants earned during the year was much smaller than estimated. Other savings were £43,472 on fees to veterinary surgeons for the testing of animals due partly to delay in the submission of claims and partly to a reduction in the number of tests carried out and £38,760 on compensation for animals slaughtered as fewer animals than estimated for were disposed of during the year. Additional expenditure of £2,735 on travelling, which was more extensive than expected, £1,478 on stationery, due mainly to increased printing costs and £484 on other items of the subhead left the net saving £184,890.
- M.14.—The installation of pasteurising plant was not certified as completed during the year in as many cases as had been provided for in the estimate.
- M.15.—The amount required in connection with the operation this year of the scheme of support prices for exports of Grade A bacon was smaller than expected.
- N.2.—Excess due to an increase in the valuation of animals slaughtered under the Bovine Tuberculosis Order, 1926, with a consequent increase in the compensation payable.
- N.3.—The saving was mainly on travelling expenses due to a decrease in the number of applications for stallion licences.
- N.4.—The services of part-time Inspectors and Assistants and of Referees were not required to the extent provided for due to a decrease in the number of bulls presented for inspection and in the number of appeals lodged against the Minister's refusal to grant licences. Additional expenditure was incurred on the purchase of tattooing equipment required to replace worn-out instruments.

- O.1.—Savings due to vacancies in the staff of Junior Marketing Inspectors and to a decline in the quantity of eggs exported during the year were modified by additional expenditure on the purchase of equipment for new egg inspection premises and by a casual excess on travelling expenses.
- O.2.—Savings of £3,987 on salaries and £984 on travelling expenses were due to staff vacancies. There were minor variations in other items of the subhead.
- O.4.—Vacancies mainly in the staff of temporary Lay Inspectors caused savings of £6,134 on salaries, wages and allowances, £624 on travelling expenses and £38 on equipment and incidentals.
- O.5.—Expenditure on salaries and travelling was £2,084 less than estimated due to vacancies in the staff of Cereals Inspectors and to a smaller volume of travelling than expected. Outstanding dockets to be exchanged for fertiliser credit vouchers under the Fertiliser Credits (Wheat) Scheme were not submitted in sufficient numbers to exhaust the provision made and a further saving of £300 resulted.
- O.6.—The services of Allotments Inspectors and Instructors were not required to the full extent anticipated with consequent savings on the provisions made for salaries, wages and allowances, travelling expenses and incidentals. There was a casual excess on the provision of free seeds, manures, implements, etc.
- O.8.—Saving due to staff vacancies; to restrictions on travelling resulting from petrol rationing; to less expenditure than expected on advertising and publicity and to the fact that no claim was received for legal assistance rendered during the year. There were small excesses on the provisions made for telegrams and telephones and for incidental expenses.
- O.9.—Expenditure on fees to local authorities for the testing of milk under the Milk and Dairies Act was lower than expected and claims for sampling equipment purchased for work under the Agricultural Seeds Act were not received in time for payment before the close of the year. The remaining items of the subhead consisted of a number of token provisions amounting to £30 in one of which the purchase of equipment costing £12 which was required for the purposes of the Fertilisers and Feeding Stuffs Act, caused an excess of £7 on the provision made. No expenditure was incurred under the other items.
- Q.—Saving due to the fact that the agreement for the release of American Grant Counterpart funds for technical assistance was not completed during the year and in the meantime only projects of an urgent nature relating to current work were developed.

APPROPRIATIONS IN AID

	Corres- ponding Debit Subhead	Estimated £	Realised £
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc.	E.1		
<i>Original</i>			
<i>Less Supplementary</i>			
		32,950	30,304
2. Receipts from sale of turf, etc.: Peatland Experimental Station, Glenamoy, Co. Mayo	E.2		
<i>Original</i>			
<i>Less Supplementary</i>			
		500	523

	Corres- ponding Debit Subhead	Estimated £	Realised £
3. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	E.3	18,455	21,672
4. Receipts from students' fees, sale of live stock and farm produce, rents, etc. ...	F.1		
Albert Agricultural College ...		746	746
Athenry Agricultural Station ...		19,500	14,992
Ballyhaise Agricultural Station ...		13,500	15,508
Clonakilty Agricultural Station ...		10,500	11,056
Johnstown Castle Agricultural College		13,754	13,344
Munster Institute		10,000	10,184
Grange Farm, Dunsany		12,000	10,737
5. Receipts from students' and other fees : Veterinary College	F.3	8,620	8,460
6. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees	G.1	5,100	5,022
7. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2		
<i>Original</i> £4,060			
<i>Supplementary</i> 600			
		4,660	4,757
8. Receipts from fees in respect of poultry hatchery licences, etc.	G.3 & O.9	2,800	2,868
9. Repayment of advances by Comhlucht Siúire Éireann, Teoranta			
<i>Original</i> £100			
<i>Supplementary</i> 457			
		557	558
10. Receipts from sale of seeds, manure, live stock, etc.	I.	10,035	9,786
11. Receipts from sale of fencing materials, including fencing loans	I.	200	245
12. Refund of portion of the cost of certain schemes in North-West Cavan	I.	330	281
13. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	I.		
<i>Original</i> £7,000			
<i>Supplementary</i> 850			
		7,850	8,191
14. Receipts in respect of seed supplied to smallholders at reduced prices	I.	48,750	37,259
15. Repayment by Cólucht Groidhe Náisiúnta na hÉireann, Teoranta, in respect of rents and annuity on lands and premises at the National Stud	J.		
<i>Original</i> £868			
<i>Supplementary</i> 868			
		1,736	1,735

	Corres- ponding Debit Subhead	Estimated £	Realised £
16. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands	M.1	3,000	2,988
17. 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., Córás Trachtála Teo., the North-Western Cattle Breeding Society, Ltd., etc.	A., M.1, M.12 & O.4		
<i>Original</i>			
<i>Supplementary</i>			
		14,550	13,973
18. Repayments of agricultural loans (excluding fencing loans)	M.3	20,650	20,801
19. Repayments of loans for the purchase of cattle and sheep	M.5	5	—
20. (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, O.4 & Q.		
<i>Original</i>			
<i>Less Supplementary</i>			
		1,003,080	981,529
(b) Recoupment from National Development Fund of cost of staff engaged on duties in connection with bovine tuberculosis eradication		6,700	6,945
21. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.11		
<i>Original</i>			
<i>Less Supplementary</i>			
		2,500	2,313
22. Receipts from artificial insemination fees, sales of semen, etc.	M.12		
<i>Original</i>			
<i>Supplementary</i>			
		24,000	22,804
23. Receipts from sale of cows slaughtered under the Bovine Tuberculosis Eradication Scheme	M.13		
<i>Original</i>			
<i>Less Supplementary</i>			
		95,000	94,485
24. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3	650	535

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
25. Live Stock Breeding Act, 1925 : Receipts from licences, etc.	N.4	3,500	3,612
26. Agricultural Produce (Eggs) Act : Receipts from fees, etc.	O.1		
<i>Original</i> £11,450			
<i>Less Supplementary</i> 2,000		9,450	9,045
27. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported, etc.	O.2	6,800	7,758
28. Receipts from fees for inspection of potatoes, etc.	O.3		
<i>Original</i> £2,000			
<i>Supplementary</i> 500		2,500	2,406
29. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947)	O.4		
(a) Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts			
<i>Original</i> £24,000			
<i>Less Supplementary</i> 12,500		11,500	12,609
(2) Pigs and Bacon Acts			
<i>Original</i> £28,000			
<i>Less Supplementary</i> 8,000		20,000	20,894
(3) Slaughter of Cattle and Sheep Acts		7,500	5,547
(b) Levy on the slaughter of cattle and sheep		10	11
(c) Fees for inspecting open-pack meats		2,000	2,353
(d) Fees for inspecting canned hams		1,000	844
30. Agricultural Produce (Cereals) Acts and Wheat Order, 1955, etc. : Receipts from grain dealers' licences	O.5	1,100	1,113
31. Repayment of advances made under the Grain Storage (Loans) Act, 1951	O.O.5		
<i>Original</i> £27,500			
<i>Supplementary</i> 2,155		29,655	30,095
32. Fees for licences under the Milk and Dairies Act	O.9	265	286
33. Miscellaneous		812	1,353
34. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650
35. Receipts from Church Temporalities Fund		10,000	10,000

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
36. Estate Duty Grant		4,000	4,000
37. Repayment by the Co-operative Fruit Growers' Society, Ltd., Dungarvan, in respect of the principal portion of loan instalments paid to the Agricultural Credit Corporation, Ltd., on behalf of the Society	M.4		
<i>Original</i>	Nil		
<i>Supplementary</i>	£4,975	4,975	4,977
TOTAL			
<i>Original</i>	£1,910,490		
<i>Less Supplementary</i>	362,095	£1,548,395	£1,512,154

1. The deficiency was mainly in receipts from the sale of foundation stocks of seed under the seed certification schemes some of which did not come to hand until after the close of the year and in receipts from the sale of live stock at Backweston Farm where the number of animals available for disposal was lower than estimated.

3. Receipts from sales of live stock at the Veterinary Research Laboratory, Thorndale, and at Abbotstown Farm were better than expected.

4. Receipts from sales of live stock at Athenry Agricultural Station and at Grange Farm were lower than estimated due to fewer animals being available for disposal.

11. The demand for fencing materials was greater than expected.

12. The refund in respect of the schemes in North-West Cavan was less than estimated as two of the bulls provided for were not located.

14. The cost of seed purchased for distribution in the spring of 1957 was lower than anticipated and there was a corresponding reduction in receipts from the sale of the seed to smallholders.

17. Recoupment of the salary of an officer seconded to an outside body for duties in connection with the artificial insemination of live stock was not made before the close of the year.

21. The demand for vaccine for the treatment of cattle against contagious abortion fell short of expectations.

22. Receipts from sales of semen did not increase to the full extent anticipated when the supplementary estimate was being framed.

24. The decrease in the number of applications for licences under the Horse Breeding Act, 1934, was greater than expected.

26. Receipts from fees, etc., under the Agricultural Produce (Eggs) Act decreased more than was allowed for in the supplementary estimate.

27. Surplus due to a bigger increase than expected in the production of creamery butter.

29. (a) (1) and (2) Receipts from fees under the Agricultural Produce (Fresh Meat) Acts and the Pigs and Bacon Acts did not decrease as much as was anticipated when the supplementary estimate was being framed.

(3) The demand on the export market for canned beef declined and receipts from inspection fees decreased accordingly.

(c) Surplus due to the fact that the export trade in open-pack meat products was better than expected.

(d) Exports of canned hams did not increase to the full extent anticipated as compared with the previous year.

32. Applications for licences under the Milk and Dairies Act were more numerous than expected.

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

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £315, £237, £208 and £177, 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 £60 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 two Principal Officers received allowances of £315, £105, £53 and £53, 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 £331 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 £150 each from the funds of the company.

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

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

A Junior Marketing Inspector, a Junior Agricultural Inspector and a Clerical Officer received £163, £100 and £70, respectively, in respect of Army Reserve pay. The Clerical Officer also received £52 for overtime.

Thirteen Clerical Officers, five Writing Assistants, four Typists and a Temporary Clerical Assistant received sums varying from £51 to £92 in respect of overtime.

Thirteen Ship Inspectors and three Messengers received sums varying from £51 to £66 in respect of overtime, Sunday duty, etc.

Two Foremen, three Assistant Foremen and a Labourer at the Botanic Gardens received sums varying from £53 to £103 for overtime, Sunday duty, etc.

Five Seed Analysts at the Seed Testing Station received sums varying from £51 to £75 for overtime.

Four farm hands at Backweston Farm, twenty-three at Abbotstown Farm, fifteen at Athenry Agricultural Station, seventeen at Ballyhaise Agricultural Station, nine at Clonakilty Agricultural Station, six at Johnstown Castle Agricultural College, two at the Munster Institute, eight at Grange Farm and a groom at the Veterinary College received sums varying from £51 to £210 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £1,034 in respect of the remuneration of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of approximately £819 in respect of the remuneration of staff temporarily lent, without repayment, to this Department.

Plants for shelter belts, poles for fencing and four wooden huts, valued at £426 were supplied to this Department without repayment by the Department of Lands (Forestry Division) (S.90/8/55 and S.86/1/56).

Two tractors and a trailer were hired by this Department to the Department of Lands (Forestry Division) without repayment at a cost of £291 (S.86/1/56).

Mounding ploughs were hired to this Department by the Department of Lands (Forestry Division) without repayment at a cost of £8 (S.86/1/56).

Expenditure amounting to £178 was incurred by the Office of Public Works on behalf of this Department, without repayment, on the preparation, planting and subsequent cultivation up to and including the 1956 season of an experimental plot of vines at the Bourn Vincent Memorial Park, Killarney (S.90/26/57).

Stores surplus to the requirements of this Department under the Land Project were transferred to other Departments as follows :—

	£
Department of Lands (Forestry Division)	214
Department of Industry and Commerce	215
(S.86/1/56 and S.90/13/53)	

Subhead F.1 of this Account includes an *ex-gratia* payment of £45 to a Soil Analyst at Johnstown Castle Agricultural College in respect of additional duties performed by him during a period of 14 weeks in which the subordinate staff at the Soil Laboratory were employed on payable overtime (E.102/2/49).

Subhead M.9 of this Account includes expenditure of £93 costs in connection with a claim for compensation for injuries sustained by a member of the public in an accident in which Land Project machinery was involved and £6 compensation for damage to property in three cases in the course of land reclamation operations (S.48/1/50 and S.90/7/49).

An overpayment of £1 to a Temporary Laboratory Attendant at the Veterinary College in respect of excess annual leave proved irrecoverable and was written off (E.103/2/43).

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

Reference	Amount	
	£	
F. 145/1/25	13,628	Principal £7,465 and interest £6,163 calculated to 11th June, 1956, outstanding on foot of advances made to ten co-operative credit societies in the years 1925 to 1927.
S. 75/5/53	23	Value of articles pilfered from the Department's Stand at the Midland Ideal Home Exhibition held in Birmingham in September–October, 1955.
S. 90/54/36	30	Ten special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 91/3/30	22	Two sums of £4 due by each of two persons in respect of bulls sold on special terms in the congested districts and a sum of £14 for a boar sold.
S. 90/36/50		

Fines amounting to £401,840 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 143 cases of registered dealers who had defaulted, and in 27 cases of former registered dealers whose premises were transferred. The sum involved, *viz.*, £170, 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.

3rd September, 1957.

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, 1957 (Capital amounts only)

	£
For the purchase of agricultural implements, etc.	5,121
For the purchase of bulls	4,932
For the purchase of stallions	101
For the erection of fencing in congested districts	35
For the erection and equipment of corn mills	160
Advances under the Grain Storage (Loans) Act, 1951	484,200
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	32,993
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	20,736
Miscellaneous	25
	<hr/>
	£548,303

(a) Reducible, if certain conditions are complied with, to £10,422.

J. DEMPSEY,
Accounting Officer.

3rd September, 1957,

GENERAL CATTLE DISEASES FUND

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1957

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	£		£
Balance on 1st April, 1956	8,689	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	14,535
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	20,679	Balance on 31st March, 1957	26,433
Fines	50		
Transfer from Oireachtas Vote 27, Subhead N.2, in respect of part compensation for slaughter of tuberculous cattle	2,550		
	<u>£40,968</u>		<u>£40,968</u>

J. DEMPSEY,
Accounting Officer.

3rd September, 1957.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1957

SERVICE	Balance at 1st April, 1956	Advances from Department of Finance	Other Receipts	Total	Payments	Balance at 31st March, 1957
	£	£	£	£	£	£
Bovine Tuberculosis Eradication Scheme (County Sligo and Bannsha area) ...	3,105	89,000	67,767	159,872	142,512	17,360
Improved facilities under the Farm Buildings Scheme and the Farm Water Supply Scheme for farmers undertaking Bovine Tuberculosis Eradication ...	759	114,000	—	114,759	111,454	3,305
Provision of facilities for the production of foundation stocks of seed ...	4,944	—	—	4,944	1,369	3,575
Provision of facilities for drying and storage of onions (Co. Kerry) ...	—	7,000	—	7,000	4,900	2,100
Provision of artificial insemination facilities in North Western area ...	5,000	11,000	—	16,000	15,558	442
Buildings and equipment for Department's agricultural schools and farms ...	—	17,100	—	17,100	17,020	80
Erection of Pig Progeny Testing Station ...	—	25,100	—	25,100	25,004	96
Peatland Experimental Station, Glenamoy, Co. Mayo (provision of buildings and equipment)	1,856	19,000	—	20,856	18,326	2,530
Orchard planting in the Dungarvan area ...	—	1,500	—	1,500	1,494	6
Drainage of River Rye, Co. Kildare ...	—	35,000	—	35,000	35,000	—
TOTAL ...£	15,664	318,700	67,767	402,131	372,637	29,494

NOTE

Drilling works in connection with the provision of a water supply at the Peatland Experimental Station, Glenamoy, County Mayo, were carried out by the Land Commission on behalf of this Department, without repayment, at a cost of £449 (F. 63/19/47).

J. DEMPSEY,

Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

LIAM Ó CADHLA,

Comptroller and Auditor General.

FISHERIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION				
A.—Salaries, Wages and Allowances	33,340	31,418	1,922	—
B.—Travelling Expenses ...	2,500	1,784	716	—
C.—Incidental Expenses ...	200	300	—	100
D.—Telegrams and Telephones ...	450	540	—	90
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	1,145	550	595	—
E.2.—International Council for the Study of the Sea ...	860	860	—	—
E.3.—Sea Fisheries Protection ...	10	1	9	—
E.4.—Whale Fisheries Act, 1937	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission	275	175	100	—
INLAND FISHERIES				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	41,050	45,354	—	4,304
F.2.—Artificial Propagation of Fish	1,450	927	523	—
F.3.—State Fisheries	1,600	1,548	52	—
F.4.—Scientific and Technical Investigations, etc. ...	750	544	206	—
F.5.—Compensation, etc. ...	20,000	3,781	16,219	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	10,500	10,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.7.—Foyle Fisheries ...	5	—	5	—
F.8.—Contribution to the Salmon Research Trust of Ireland, Incorporated (Grant-in-Aid)	1,000	613	387	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara ...	71,930	62,784	9,146	—
GROSS TOTAL ...£	187,070	161,679	29,885	4,494
			Surplus of Gross Estimate over Expenditure £25,391	
			Surplus of Appropriations in Aid realised	
Deduct—				
H. Appropriations in Aid ...	28,650	33,859	£5,209	
NET TOTAL ...£	158,420	127,820	Total Surplus to be surrendered £30,600	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Surrender of surplus funds by the Foyle Fisheries Commission in accordance with paragraph 4 of the Third Schedule to the Foyle Fisheries Act, 1952 ...	10	3,500
Miscellaneous ...	—	39
	£10	£3,539

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies in the staff.

B.—Travelling was less extensive than expected.

C.—Excess due to the necessity for holding more public fishery inquiries than anticipated and to increased charges for laundry, carriage of parcels, newspapers and office incidentals.

D.—Additional expenditure incurred on telephones was due to increased rentals arising out of changes in and additions to telephone numbers following a transfer of headquarters, and to payment this year of accounts due in respect of the previous year. The excess on telephones was partly offset by a saving on telegrams which were less numerous than expected.

- E.1.—Scientific investigations were on a much smaller scale than was provided for in the estimate.
- E.3.—Only one small claim was received from the Garda Síochána during the year for recoupment of expenses incurred on sea fisheries protection work.
- E.5.—The provision made for the cost of attending meetings of the Commission was not utilised.
- F.1.—The excess was mainly on the provision made for contributions towards local schemes for the improvement of fisheries due to expenditure of approximately £4,600 on a special scheme for the relief of unemployment which was sanctioned during the year. Additional expenditure of £826 on payments to local authorities under Section 13 of the Fisheries Act, 1925, and of £332 on payments to boards of conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939, was due to the levy of increased rates after the estimate was framed and to payment to a board of conservators of a special grant not provided for in the estimate. Savings on other items of the subhead reduced the excess expenditure to £4,304.
- F.2.—The quantity of salmon ova available for purchase from privately owned hatcheries was smaller than expected and it was not found necessary to import brown trout ova.
- F.4.—Salmon-tagging experiments and experimental netting in connection with the investigation of salmon stocks were less extensive than anticipated. The saving was modified by additional expenditure on the replacement of scientific equipment due to increased prices.
- F.5.—Most of the claims for compensation for which provision was made were not cleared for payment before the close of the year.
- F.8.—Saving due to a vacancy in the technical staff of the Salmon Research Trust for the greater part of the year.
- G.—Some of the development projects provided for were deferred.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Local Taxation (Customs and Excise Duties) Grant ...	10,650	10650
2. Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1) ...	1,000	606
3. Lettings of sporting rights (Subhead F.3) ...	600	550
4. Repayment of advances made to the former Sea Fisheries Association ...	13,000	18222
5. Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ...	750	637
6. Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—
7. Receipts from salmon export licences ...	100	90
8. Repayment of advances by the Foyle Fisheries Commission (Subhead F.7) ...	5	—
9. Miscellaneous receipts ...	2,540	3104
	<u>£28,650</u>	<u>£33359</u>

2. Receipts from fines and forfeitures in respect of fishery offences vary according to the number of prosecutions brought and the penalties imposed and a close estimate is not possible.

3. The rent due from the letting of one fishery was not received until after the close of the year.

4. The surplus represents a sum due in respect of the previous year.

5. The demand for special local licences declined more than was anticipated.

7. The number of salmon export licences taken out was below normal.

9. Receipts from sales of ova exceeded expectations and the amount recouped from An Bord Iascaigh Mhara in respect of the salary of a seconded officer was more than estimated due to an increase in the officer's remuneration.

EXTRA REMUNERATION (exceeding £50)

The Inspector and Engineer received an allowance of £331 from An Bord Iascaigh Mhara for acting as chairman of An Bord.

The Inspector and Scientific Adviser received a sum of £210 from An Bord Fáilte Éireann for special services rendered during the year.

A Higher Executive Officer on loan to An Bord Iascaigh Mhara received an allowance of £262 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 receipt and disposal of these moneys are contained in the Statement appended to this Account.

J. DEMPSEY,

26th July, 1957.

Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance—		Payments to Inland Fisheries Trust in connection with establishment of Fish Farm ...	8,500
Establishment of Fish Farm ...	8,500	Payments to An Bord Iascaigh Mhara in connection with establishment of a Fish Handling and Processing Station at Galway ...	25,050
Establishment of Fish Handling and Processing Station at Galway ...	25,050	Payments to An Bord Iascaigh Mhara in connection with the provision of fishing boats in the Fíor-Ghaeltacht ...	25,242
Provision of fishing boats in the Fíor-Ghaeltacht ...	25,242		
	<u>£58,792</u>		<u>£58,792</u>

J. DEMPSEY,

26th July, 1957.

Accounting Officer.

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, 1957, 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 ...	79,203	75,996	3,207	—
A.2.—Film Censorship ...	4,022	3,863	159	—
A.3.—Censorship of Publications	4,146	4,293	—	147
A.4.—Legal and Technical Assistance	400	200	200	—
A.5.—Irish Legal Terms Advisory Committee	5	—	5	—
A.6.—An Bord Uchtála ...	4,096	3,585	511	—
B.—Travelling Expenses ...	2,400	2,387	13	—
C.—Incidental Expenses ...	258	463	—	205
D.—Telegrams and Telephones ...	925	1,247	—	322
E.—Expenses in connection with Awards for Acts of Bravery	75	39	36	—
TOTAL£	95,530	92,073	4,131	674

Surplus to be surrendered ... £3,457

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
1. Fees for nationality and citizenship certificates (No. 13 of 1935) ... ..	...	...	...	...	...	600	1,640
2. Fees for travel documents ... ..	...	...	...	...	...	50	39
3. Miscellaneous ... ..	...	...	...	...	...	—	7
						<u>£650</u>	<u>£1,686</u>

1. and 3. These receipts cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A1.—Saving mainly due to delay in filling vacancies and to staff changes.
- A2.—Saving mainly due to a staff change.
- A4.—Saving due to less claims than expected having been received.
- A6.—Saving due to Staff Officer post retrenched.
- C.—Excess due to (1) an account for screening cinemascope films maturing for payment during the current year, (2) payment of costs under Rent Restrictions Act, 1946.
- D.—Excess due to telephone account for 1955-56 not being paid until the current year.
- E.—Less compensation was awarded than expected.

EXTRA REMUNERATION (exceeding £50)

1. A Clerical Officer received £173 from the Vote for Wireless Broadcasting.
2. A Clerical Officer received £71 for service in the Army Reserve.

NOTES

£6,924 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

This Account includes expenditure of £806 in respect of the remuneration of an officer on loan, without repayment, to the Intoxicating Liquor Commission.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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 ...	3,362,123	3,322,627	39,496	—
B.—Allowances ...	292,042	283,819	8,223	—
C.—Subsistence Allowances ...	20,500	21,363	—	863
D.—Locomotion Expenses ...	72,500	71,049	1,451	—
E.—Clothing and Equipment ...	138,464	140,905	—	2,441
F.—Furniture, Bedding, etc. ...	34,126	11,255	22,871	—
G.—Barrack Maintenance ...	15,000	14,584	416	—
H.—Transport and Carriage ...	101,081	80,408	20,673	—
I.—Fuel, Light and Water ...	25,000	23,078	1,922	—
J.—Medical Expenses ...	10,640	11,822	—	1,182
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	650	1,059	—	409
L.—Telegrams and Telephones ...	38,250	41,310	—	3,060
M.—Compensation ...	4,500	2,838	1,662	—
N.—Incidental Expenses ...	8,465	10,837	—	2,372
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and Other Expenses in connection therewith ...	370	327	43	—

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	722,400	728,815	—	6,415
GROSS TOTAL ...£	4,846,111	4,766,096	96,757	16,742
			Surplus of Gross Estimate over Expenditure £80,015	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid ...	105,171	114,408	£9,237	
NET TOTAL ...£	4,740,940	4,651,688	Total Surplus to be surrendered £89,252	

Extra Receipts payable to Exchequer

Estimated Realised

£	£
3,894	7,346

Details of the above receipts are as follows:—

Fees for stamping of bottles	£
6,296	
Centage charges to insurance companies for collection of insurance premiums	859
Local Security Force funds (unexpended balance) ...	186
Cancelled orders (Vote for Remuneration, 1955-56) ...	3
Motor park attendants' licences	1
Miscellaneous	1
	£7,346

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

F.—Saving due to delay in delivery of new furniture.

H.—Repayable advances were much lower than anticipated and the delay in the purchase of new transport caused a considerable saving in maintenance costs.

I.—Saving was mainly due to the fact that a number of stations were closed after the estimate was formulated and to a decrease in claims for deficits in fuel and light allowances.

J.—Excess was due to delay in submission of Dublin Metropolitan medical accounts during the previous financial year.

K.—It is not possible to estimate this subhead accurately.

L.—Excess due to the increased cost of telephone calls with effect from 1st July, 1956.

M.—A close estimate is not possible.

N.—Excess due to the employment of management consultants for which no provision was made in the estimate.

O.—Claims under this subhead were fewer than anticipated.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of sums advanced to Officers and Inspectors under Subhead H.	8,700	9,155
2. Payments for services rendered by the Garda Síochána ...	6,000	6,417
3. Recovery in respect of loss of property or damage to stores, etc.	75	293
4. Proceeds of sale of old stores and cast uniforms	8,000	12,496
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)	20	20
6. Fees for aliens' certificates, street traders' certificates, and pedlars' certificates	200	201
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933	75,756	76,170
8. Proceeds of sale of forfeited and unclaimed property, etc.	290	361
9. Fees for accident reports	4,800	7,210
10. Receipts from public assistance authorities in respect of expenses incurred by the Garda Síochána under the Mental Treatment Act, 1945	280	313
11. Refund of pension deductions by re-joiners	100	140
12. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.	750	1,375
13. Miscellaneous receipts	200	257
	<u>£105,171</u>	<u>£114,408</u>

1. Surplus mainly due to three officers making full repayment of balance of advances due on retirement.

2, 3, 4, 8, 10 to 13. Receipts under these headings depend on factors which cannot be predicted.

9. There was an increase of 100% in the fee chargeable for both abstracts and statements from September, 1956.

STATEMENT OF LOSSES (Stores, etc.)

In 20 accidents involving Garda vehicles the damage, amounting to £771, was attributable to Garda personnel. Sums totalling £3 were recovered in respect of two cases on foot of halving agreements (S. 16/3/49, S. 16/3/51, S. 16/16/51, S. 16/2/53, S. 16/7/53, S. 16/10/53, S. 16/8/54, S. 16/9/54, S. 16/1/55, S. 16/5/55, S. 16/12/55, S. 13/18/56, S. 16/6/56, S. 16/7/56 and S. 16/8/56).

In 38 accidents involving Garda vehicles the damage, amounting to £1,116, was not attributable to Garda personnel. Sums totalling £92 were recovered in respect of five cases on foot of halving agreements (S. 16/13/48, S. 16/17/51, S. 16/3/53, S. 16/8/53, S. 16/3/54, S. 16/5/54, S. 16/5/55, S. 13/18/56, S. 16/6/56, S. 16/8/56, S. 16/9/56, S. 16/10/56, S. 16/12/56 and S. 16/2/57).

Sums totalling £224 were accepted in settlement of claims amounting to £514 in respect of the loss of services of a Superintendent and three Gardai injured in traffic accidents (S. 13/47/54 and S. 13/18/56).

An interior sign purchased for use on Garda cars at a cost of £9 was never actually used (S. 13/3/56).

NOTES

The expenditure under Subhead H. includes £94 for driving licence fees and third party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

£1,070 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

Surplus bedding to the value of £56 was transferred to the Department of Education (S. 13/1/32).

A quantity of surplus gear oil, valued at £18, was transferred to the Department of Posts and Telegraphs (S. 13/34/54).

GARDA SÍOCHÁNA REWARD FUND, 1956-57

The appended statement shows the total receipts proper to the Fund for the year 1956-57, the amounts of the payments in that period and the balance to the credit of the Fund at 31st March, 1957.

	£		£
Balance from previous year ...	13,845	Payments during the year ended 31st March, 1957 ...	15,351
Total amount credited in the year 1st April, 1956, to 31st March, 1957 ...	12,293	Balance on 31st March, 1957* ...	10,787
	<u>£26,138</u>		<u>£26,138</u>

* Sums amounting to £1,663, payable to the Reward Fund, were held in suspense accounts. An amount of £2,004 was due to the Department of Industry and Commerce.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

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, 1957, 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	118,973	113,909	5,064	—
B.—Victualling ...	14,826	13,150	1,676	—
C.—Clothing, Bedding, Furniture, etc. ...	6,040	4,421	1,619	—
D.—Medicines, Surgical Instruments, etc. ...	700	511	189	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ...	15,680	15,941	—	261
F.—Rent, etc. ...	204	201	3	—
G.—Escort and Conveyance ...	8,500	7,573	927	—
H.—Maintenance of Buildings and Equipment ...	4,565	7,403	—	2,838
I.—Fine Fund ...	10	—	10	—
J.—Travelling Expenses ...	400	1,516	—	1,116
K.—Incidental Expenses ...	2,412	1,581	831	—
L.—Telegrams and Telephones ...	550	478	72	—
M.—Maintenance of Prisoners confined in District Mental Hospitals ...	17,000	17,221	—	221
N.—Gratuities to Prisoners ...	600	524	76	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	1,050	—	—
P.—Manufacturing Department and Farms ...	24,150	23,992	158	—
GROSS TOTAL ...£	215,660	209,471	10,625	4,436
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,189	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
Q.—Appropriations in Aid ...	29,920	28,352	£1,568	
NET TOTAL ...£	185,740	181,119	Net Surplus to be surrendered £4,621	

Estimated daily average number of prisoners ... 410

Actual daily average number of prisoners ... 404

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to non-filling of vacancies and availability of staff from former prisons at Sligo and Cork.
- B.—Cost of provision for prisoners less than estimated.
- C.—Saving mainly due to the fact that it was not necessary to provide prison clothes for all the prisoners in custody.
- D.—Requirements less than anticipated.
- G.—Saving mainly due to fewer prisoners being conveyed than anticipated.
- H.—Excess due to structural alterations in Mountjoy prison to accommodate youths from St. Patrick's.
- J.—Excess due to removal expenses of officers from St. Patrick's and former prisons at Sligo and Cork.
- K.—Saving mainly due to decrease in expenditure on carpentry and the treatment of prisoners in outside hospitals.
- L.—There were fewer telephone calls than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	28,130	26,091
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,400	1,224
3. Rents ...	116	117
4. Sales of old stores and miscellaneous receipts ...	274	920
	<u>£29,920</u>	<u>£28,352</u>

1. Deficiency due to payment for a completed contract for the making of mailbags not having been received within the financial year.
2. A close estimate of these receipts is not possible.
4. Surplus due to more old stores being available for sale than expected.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th September, 1957.

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

Dr. ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S, CLONMEL, for the Year ended 31st March, 1957.

Cr.

—	Agriculture	Other Industries	Total	—	Agriculture	Other Industries	Total
Stock in hand, 1st April, 1956	£ 1,528	£ 10,866	£ 12,394		£	£	£
Purchases, 1956-57	597	23,103	23,700	Sales, 1956-57	1,410	25,963	27,373
Profit	626	2,619	3,245	* Stock in hand, 31st March, 1957	1,341	10,625	11,966
	£ 2,751	36,588	39,339		2,751	36,588	39,339

* Viz.—Manufactory materials, £8,783; manufactured goods, £1,018; tools, etc., £2,165.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1956	£ 1,052	Amounts due in respect of sales as at 1st April, 1956	£ 4,881
Purchases during year to 31st March, 1957	23,700	Sales during year to 31st March, 1957	27,373
	24,752		32,254
* Amounts due in respect of purchases as at 31st March, 1957	760	† Amounts due in respect of sales as at 31st March, 1957	4,939
Expenditure from Subhead P. as per Appropriation Account	£23,992	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	£27,315
* Viz.—Public Departments, £186; other persons, £574.		† Viz.—Public Departments, £4,842; other persons, £97.	

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	78,035	71,957	6,078	—
B.—Travelling Expenses ...	12,785	13,380	—	595
C.—Incidental Expenses ...	1,020	1,150	—	130
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	59	41	—
TOTAL	91,940	86,546	6,119	725

Surplus to be surrendered ... £5,394

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Fines ... ..	...	...	...	...	...	18,900	17,500

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to delay in filling vacancies, amalgamation of District Court areas and to no Temporary Justices having been appointed.
- B.—Excess due to increased cost of car mileage rates for District Justices and to more travelling by District Court Clerks due to amalgamation of District Court areas.
- C.—Excess due to higher call charges from 1st July, 1956.

EXTRA REMUNERATION (exceeding £50)

A temporary clerk received a gratuity of £162 for acting as District Court Clerk.

A District Court Clerk received a sum of £53 in respect of Army Reserve pay.

A male typist in the Metropolitan District Court received a sum of £56 in respect of Army Reserve pay.

NOTE

The amount of £36,584 was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Temporary Additional Circuit Judges and 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 ...	146,980	143,226	3,754	—
B.—Sheriffs ...	1,800	1,810	—	10
C.—Travelling Expenses ...	8,970	9,038	—	68
D.—Incidental Expenses ...	1,615	1,788	—	173
E.—Telegrams and Telephones ...	1,300	1,393	—	93
GROSS TOTAL ...£	160,665	157,255	3,754	344
			Surplus of Gross Estimate over Expenditure £3,410	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
F.— <i>Deduct—</i> Appropriations in Aid ...	29,975	31,908	£1,933	
NET TOTAL ...£	130,690	125,347	Total Surplus to be surrendered £5,343	

Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Interest on public bank accounts	—	59

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

D.—Expenditure is affected by the variation in dates of payment by the Stationery Office of accounts for advertisements.

E.—Excess due to the increase in cost of local calls since July, 1956.

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))	2,700	3,180
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ...	9,500	8,818
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	20	1
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16))	1,500	1,470
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	16,250	18,439
6. Miscellaneous	5	—
	<u>£29,975</u>	<u>£31,908</u>

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

NOTE

The amount of £20,442 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
24th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	98,120	95,302	2,818	—
B.—Travelling and Incidental Expenses	225	233	—	8
C.—Telegrams and Telephones	850	873	—	23
D.—Stenography (Central Criminal Court)	730	730	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	192	58	—
F.—Expenses of High Court	2,750	2,877	—	127
G.—Purchase of Law Books	5	—	5	—
GROSS TOTAL ...£	102,930	100,207	2,881	158
			Surplus of Gross Estimate over Expenditure £2,723	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
H.— <i>Deduct—</i> Appropriations in Aid ...	1,100	1,237	£137	
NET TOTAL ...£	101,830	98,970	Total Surplus to be surrendered £2,860	

Extra Receipts payable to Exchequer

Estimated Realised

Lunacy percentages	£ 2,700	£ 3,073
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to delay in filling vacancies and staff changes offset by basic pay increases for certain grades.

F.—Excess due to an additional Judge on Circuit and to increased cost of accommodation in Cork.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
Bankruptcy percentages	...	...	...	...	1,100	1,237

These receipts depend upon factors which cannot be predicted closely.

NOTE

Fees (stamps) were received as follows:—

						£
Judicature fees	...	...	...	...	...	68,389
Bankruptcy Court fees	...	...	...	...	...	1,225
Judgments Registry fees	...	...	...	...	...	453
Chief Justice fees	...	...	...	...	...	1,288
						<u>£71,455</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	72,360	69,587	2,773	—
B.—Incidental Expenses ...	346	329	17	—
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	34,229	33,859	370	—
E.—Incidental Expenses ...	125	119	6	—
TOTAL£	107,070	103,894		—
Surplus to be surrendered		...£	3,176	

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 ...	—	7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer in the Registry of Deeds received £61 in respect of Army Reserve pay.

NOTE

The following fees (stamps) were received :—

	£
Land Registry	75,73:
Registry of Deeds	23,77:

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	9,958	8,557	1,401	—
B.—Incidental Expenses	272	257	15	—
TOTAL£	10,230	8,814		—
Surplus to be surrendered		...£	1,416	

Extra Receipts payable to Exchequer

Estimated Realised

							£	£
Miscellaneous							—	1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to staff changes.

EXTRA REMUNERATION (exceeding £50)

An officer received £124 from the Vote for Wireless Broadcasting.

NOTE

Fees (stamps) amounting to £556 in respect of this service were received during the year.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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 ; 34 & 35 Vict., c. 102 ; and No. 18 of 1955).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages ...	5,638	5,637	1	—
B.—Law Costs	20	—	20	—
C.—Travelling and Incidental Expenses	60	49	11	—
GROSS TOTAL ...£	5,718	5,686	32	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £32	
Deduct—	—	—	Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid ...	38	37	£1	
NET TOTAL ...£	5,680	5,649	Net Surplus to be surrendered £31	

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

19th July, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	225,715	227,846	—	2,131
B.—Travelling Expenses ...	26,300	24,033	2,267	—
C.—Incidental Expenses ...	1,160	1,147	13	—
D.—Telegrams and Telephones ...	2,900	2,927	—	27
E.—Expenses in connection with International and other Congresses	600	480	120	—
F.—Statutory Inquiries ...	1,100	188	912	—
G.—Charge under Irish Land Act, 1909, Section 11 (2) ...	24,640	24,638	2	—
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,030	1,029	1	—
I1.—Contributions towards Housing Loan Charges of Local Authorities	1,665,000	1,664,901	99	—
I2.—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	2,167,477	82,523	—
I3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	2,000	3,080	—	1,080
I4.—Grants to Local Authorities towards cost of Housing Schemes	5	—	5	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934	5,300	4,318	982	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 <i>Original</i> £400,000 <i>Supplementary</i> 120,000	520,000	520,000	—	—
L.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	170,000	159,997	10,003	—
M.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947	2,505	2,500	5	—
N.—Payments under Section 5 (3) of the Local Government Act, 1933 ...	50	47	3	—
O.—Revision and Codification of Local Government Law ...	5	—	5	—
	4,898,310	4,804,608	96,940	3,238
<i>Deduct—</i> Anticipated Savings on Capital Subheads (See Supplementary Estimate)	80,000	—	80,000	—
GROSS TOTAL <i>Original</i> £4,778,310 <i>Supplementary</i> 40,000	£ 4,818,310	4,804,608	16,940	3,238
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £13,702	
<i>Deduct—</i> P.—Appropriations in Aid ...	56,340	61,048	Surplus of Appropriations in Aid realised £4,708	
NET TOTAL <i>Original</i> £4,721,970 <i>Supplementary</i> 40,000	£ 4,761,970	4,743,560	Total Surplus to be surrendered £18,410	

Extra Receipts payable to Exchequer

Estimated Realised

Appointed Officers' fees in connection with housing grant applications ...

£ £

110

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due to revision of salaries, subsequent to framing of estimate, of various technical and 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.
- B.—Expenses were less than anticipated.
- E.—It was decided not to attend some congresses for which provision had been made.
- F.—The number of inquiries held was much less than anticipated.
- I.3.—The number of grants paid by local authorities on which recoupment was made was greater than anticipated.
- I.4.—A token provision to meet possible claims in respect of grants allocated to local authorities from the former Transition Development Fund prior to 1st November, 1950, towards capital cost of housing schemes. No such claims arose during the year.
- J.—Certain claims for recoupment were not received in time to permit of completion of examination and payment before the end of the financial year.
- K.—The voted provision was supplemented by an additional grant of £75,000 from the National Development Fund.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	25,000	25,841
2. Costs payable by local authorities in relation to inquiries ...	1,850	1,856
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	20,550	22,134
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	5,740	6,336
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued	3,200	4,881
	<u>£56,340</u>	<u>£61,048</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 (£1,900); housing letting grant refunded by local authority (£16); overpayment of grants on Local Authorities (Works) Act Schemes (£1,465) and Rural Housing Scheme (former Transition Development Fund Grant) (£1,500) refunded by local authorities following examination of final costings.

EXTRA REMUNERATION (exceeding £50)

A Staff Officer, Grade III, received £102 for the performance of Grade I duties.

An Administrative Officer received £75 for extra duties discharged in connection with the Dublin Flood Relief Committee.

NOTES

Expenditure of approximately £1,023 was incurred in respect of the remuneration of officers lent, without repayment, to other Departments.

The Account of another Department includes expenditure of £705 in respect of the remuneration of an officer lent, without repayment, to this Department.

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

J. GARVIN,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
31st July, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT
IN THE YEAR ENDED 31ST MARCH, 1957

SERVICE	Balance at 1st April, 1956	Receipts	Total	Payments	Balance at 31st March, 1957
	£	£	£	£	£
Read Fund ...	—	85,184	85,184	85,184	—
Read Works in Fíor- Ghaeltacht ...	—	8,893	8,893	8,893	—
Repairs to sea wall at Bray, Co. Wicklow	—	7,649	7,649	3,717	3,932
Grants to local authorities for the execution of works under the Local Authorities (Works) Act, 1949 (Sub- head K. of Vote) ...	—	75,000	75,000	75,000	—
TOTAL ...£	—	176,726	176,726	172,794	3,932

J. GARVIN,

Accounting Officer.

31st July, 1957.

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, 1957,
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	206,219	199,661	6,558	—
A.2.—Travelling Expenses ...	300	395	—	95
A.3.—Incidental Expenses ...	1,400	1,038	362	—
A.4.—Telegrams and Telephones	2,600	2,967	—	367
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc.	139,346	133,578	5,768	—
B.2.—Travelling and Incidental Expenses	30,000	29,482	518	—
C.—Preparation of Irish Vocabularies	10	—	10	—
D.—Expenses in connection with the Council of Education	750	711	39	—
GROSS TOTAL ...£	380,625	367,832	13,255	462
			Surplus of Gross Estimate over Expenditure £12,793	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	85	74	£11	
NET TOTAL ...£	380,540	367,758	Net Surplus to be surrendered £12,782	
Extra Receipts payable to Exchequer			Estimated	Realised
Compensation for loss of services of an officer injured in accident			£	£
			—	48

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by officers of the Department was greater than anticipated.
- A.3.—Expenditure on advertising and messengers' uniforms was less than anticipated.
- A.4.—Excess due to (a) increased use of telephone, (b) revision of telephone charges and (c) increased cost of telephonists' services.

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	20	9
	£85	£74

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £72 from the Vote for Wireless Broadcasting.

Sixteen Clerical Officers received sums varying from £54 to £103 in respect of overtime.

A Clerical Officer received a gratuity of £44 for special duties performed (E. 45/3/50) and £54 in respect of overtime.

NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £276 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £562 in respect of remuneration of a teacher temporarily lent, without repayment, to this Department.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	102,500	100,229	2,271	—
A.2.—Repayable Advances of Training College Fees to Students ...	17,250	14,998	2,252	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	85,040	82,165	2,875	—
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	100	288	—	138
B.—Examinations ...	6,800	7,034	—	234
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools ...	7,864,700	7,837,523	27,177	—
C.2.—Model Schools—Miscellaneous Expenses ...	4,790	5,453	—	663
C.3.—Van and Boat Services ...	23,050	23,269	—	219
C.4.—Incidental Expenses ...	130	226	—	96
C.5.—Free Grants of School Requisites ...	1,300	540	760	—
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices	100,000	94,903	5,097	—
C.7.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	51,500	47,505	3,995	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.8.—Holiday and School Scholarships in Gaeltacht (Grant-in-Aid) ...	1,400	1,194	206	—
C.9.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,200	4,843	357	—
D.—Superannuation, etc., of Teachers ...	964,400	955,593	8,807	—
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers ...	500	356	144	—
GROSS TOTAL ...£	9,228,660	9,176,119	53,941	1,400
			Surplus of Gross Estimate over Expenditure £52,541	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.— <i>Deduct—</i> Appropriations in Aid ...	115,060	121,207	£6,147	
NET TOTAL ...£	9,113,600	9,054,912	Total Surplus to be surrendered £58,688	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of Preparatory College Professor injured in accident ...	—	482

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Advances to the extent anticipated were not warranted by the circumstances.
- A.4.—Claims relating to the 1955 courses, the examination of which it was not found possible to complete within the 1955-56 financial year, matured for payment within this financial year. The number attending courses in 1956 was greater than anticipated.
- C.2.—Increased rates of remuneration for employees in model schools came into operation during the year.
- C.4.—Excess due to payment of rent for premises used temporarily as national schools.
- C.5.—The number of claims received was less than had been expected.
- C.6.—The local expenditure on which these grants are based was not as great as 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.—Claims from next of kin of deceased pensioners did not mature for payment within the financial year to the extent expected.

APPROPRIATIONS IN AID							Estimated	Realised
							£	£
TRAINING OF TEACHERS								
1.	Training college entrance examination fees	...	...	...	...	...	200	—
2.	Refund of cost of training	...	...	...	...	...	1,300	1,392
3.	Recovery of training college fees advanced to necessitous students	...	...	...	...	...	7,000	8,973
PREPARATORY COLLEGES								
4.	Fees from students	...	...	...	...	...	12,000	13,345
5.	Book fees from students	...	...	...	...	...	320	311
6.	Sale of livestock, farm produce, etc.	...	...	...	...	...	1,600	1,391
7.	Miscellaneous	...	...	...	...	...	170	240
SUPERANNUATION, ETC., OF TEACHERS								
8.	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	...	64,000	66,260
9.	Receipts from Church Temporalities Fund	...	...	...	...	...	26,598	26,598
10.	Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	...	...	...	...	...	172	285
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	2,412
							£115,060	£121,207

1. It was not found possible to allocate these fees prior to the closing of the accounts for the financial year.

2., 3., 6., 7., 10. and 11. These receipts are variable.

4. There was an increase in the number of students and the increase in the average fee paid by students was greater than was expected at the time of preparation of the estimate.

8. Increase due to a change in the investments held for the Fund.

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
	£
12	431

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,

21 Meán Fómhair, 1957.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

CARLISLE AND BLAKE FUND

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

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956		Balance on 31st March, 1957	
3½ per cent. Exchequer Bonds, 1965/70	2,580	3½ per cent. Exchequer Bonds, 1965/70	2,580

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	45	Payment of prizes	101
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	90	Balance on 31st March, 1957 ...	34
	£135		£135

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, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £	<i>Cash</i> £		<i>Securities</i> £	<i>Cash</i> £
Balance on 1st April, 1956 :—			Cash invested in securities, viz.		
3½ per cent. National Security Loan, 1956/61 ...	500		5½ per cent. National Loan, 1966		98
3½ per cent. Exchequer Bonds, 1965/70	1,060		Balance on 31st March, 1957 :—		
5 per cent. National Loan, 1962/72	150		3½ per cent. National Security Loan, 1956/61 ...	500	
4½ per cent. National Loan, 1975/80	104		3½ per cent. Exchequer Bonds, 1965/70	1,060	
Cash transferred from Income Account for investment		98	5 per cent. National Loan, 1962/72	150	
Securities purchased, viz. 5½ per cent. National Loan, 1966		100	4½ per cent. National Loan, 1975/80	104	
			5½ per cent. National Loan, 1966	100	
	£1,914	£98		£1,914	£98

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	158	Transfer to Capital Account for investment	98
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16	Balance on 31st March, 1957 ...	125
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	4		
	£223		£223

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, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956		Balance on 31st March, 1957	
3½ per cent. Exchequer Bonds, 1965/70	151	3½ per cent. Exchequer Bonds, 1965/70	151

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	5	Payment to Principal Teacher of Liss National School for year 1955	2
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	5	Balance on 31st March, 1957 ...	8
	<u>£10</u>		<u>£10</u>

REID BEQUEST

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Fombay, 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, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
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
	<u>£2,800</u>		<u>£2,800</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	6	Payments to Managers of six national schools in Co. Kerry	104
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	96		
Dividends on 5 per cent. National Loan, 1962/72 ...	3	Balance on 31st March, 1957 ...	1
	<u>£105</u>		<u>£105</u>

REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1957

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
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, 1956 ...	17	Prizes awarded to candidates admitted to training colleges ...	130
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	116		
Dividends on 5 per cent. National Loan, 1962/72 ...	5	Balance on 31st March, 1957 ...	8
	<u>£138</u>		<u>£138</u>

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1957

CAPITAL ACCOUNT

	Securities £	Cash £		Securities £	Cash £
Balance on 1st April, 1956 :—			Cash invested in securities, viz.		
3½ per cent. Exchequer Bonds, 1965/70 ...	4,635		5½ per cent. National Loan, 1966 ...		147
5 per cent. National Loan, 1962/72 ...	400		Balance on 31st March, 1957 :—		
Cash transferred from Income Account for investment ...		147	3½ per cent. Exchequer Bonds, 1965/70 ...	4,635	
Securities purchased, viz.			5 per cent. National Loan, 1962/72 ...	400	
5½ per cent. National Loan, 1966 ...	150		5½ per cent. National Loan, 1966 ...	150	
	<u>£5,185</u>	<u>£147</u>		<u>£5,185</u>	<u>£147</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	183	Transfer to Capital Account for investment ...	147
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	162	Cost of advertisements in the Press ...	21
Dividends on 5 per cent. National Loan, 1962/72 ...	20	Payment of exhibitions to University students ...	80
		Balance on 31st March, 1957 ...	117
	£365		£365

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, 1957

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1956		Balance on 31st March, 1957	
3½ per cent. Exchequer Bonds, 1965/70 ...	304	3½ per cent. Exchequer Bonds, 1965/70 ...	304

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	11	Payment of prizes for year 1956	11
	£11		£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, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
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, 1956 ...	96	Payment of scholarships ...	60
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	48	Balance on 31st March, 1957 ...	89
Dividends on 5 per cent. National Loan, 1962/72	5		
	<u>£149</u>		<u>£149</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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) ...	675,000	675,578	—	578
A.2.—Laboratory Grants ...	55,500	53,725	1,775	—
A.3.—Grant for Irish and Bilingual Schools ...	47,500	47,381	119	—
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,255	345	—
A.5.—Bonus for Choirs and Orchestras ...	2,500	2,345	155	—
B.1.—Incremental Salary Grant	1,023,000	1,020,371	2,629	—
B.2.—Allowances in Aid of Rent	11,000	11,337	—	337
C.—Examinations ...	37,900	37,036	864	—
D.—Scholarships and Prizes ...	13,065	12,860	205	—
E.—Grant towards Publication of Irish Text Books ...	3,000	4,338	—	1,338
F.—Courses for Secondary Teachers ...	40	55	—	15
G.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
GROSS TOTAL ...	£ 1,873,115	1,869,281	6,102	2,268
			Surplus of Gross Estimate over Expenditure £3,834	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> H.—Appropriations in Aid ...	53,005	57,774	£4,769	
NET TOTAL ...	£ 1,820,110	1,811,507	Total Surplus to be surrendered £8,603	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—The number of schools qualifying for the grant was less than anticipated.
- A.5.—The number of choirs and orchestras presented for examination was not as high as had been anticipated.
- E.—Excess due to the continuance in operation of the arrangements made in 1954-55 to remedy the shortage of text books in Irish.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students	16,500	20,299
2. Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,391
3. Sale of Irish text books	400	511
4. Miscellaneous receipts	715	1,573
	<u>£53,005</u>	<u>£57,774</u>

1. Revised rates of fees came into operation subsequent to the preparation of the estimate.
4. Refunds of incrementalsalary, and receipts resulting from the arrangements referred to in the explanation relating to subhead E. were greater than anticipated.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

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 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, 1957

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1956		Balance on 31st March, 1957	
3½ per cent. Exchequer Bonds, 1965/70	1,160	3½ per cent. Exchequer Bonds, 1965/70	1,160

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	41	Payment of scholarships for the years 1955 and 1956 ...	81
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	40		
	£81		£81

THE CHARLEVILLE ENDOWMENT

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1957

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1956		Balance on 31st March, 1957	
Guaranteed 2¾ per cent. Stock	1,316	Guaranteed 2¾ per cent. Stock	1,316

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	36	Payments to secondary schools in Charleville, Co. Cork, for years 1955 and 1956	72
Dividends on Guaranteed 2¾ per cent. Stock	36		
	£72		£72

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, 1957

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1956		Balance on 31st March, 1957	
2½ per cent. Consolidated Stock	849	2½ per cent. Consolidated Stock	849

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	21	Payment of prizes for years 1955 and 1956 ...	42
Dividends on 2½ per cent. Consolidated Stock ...	21		
	£42		£42

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 Séamus 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, 1957

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1956		Balance on 31st March, 1957	
3¾ per cent. Financial Agreement Loan, 1953/58 ...	79	3¾ per cent. Financial Agreement Loan, 1953/58 ...	79

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	10	Balance on 31st March, 1957 ...	13
Dividends on 3¾ per cent. Financial Agreement Loan, 1953/58 ...	3		
	£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 2nd July, 1942 (1940. No. 569P).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1957

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
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	41,587
	<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	1,243
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	1,736	Cost of advertisements	66
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1956	2	Cost of examination of candidates and marking of papers—Scholarship Examination, 1956	11
Miscellaneous (uncashed payable order and adjustment of scholarship)	11	Contribution towards the cost of the Abbey School, Tipperary	354
Rent for year 28th August, 1956, to 27th August, 1957, out of Abbey School, Tipperary (1s. 0d.)	—		
	<u>£2,254</u>		<u>£2,254</u>

REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st March, 1957, in respect of Capital and Income

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
3½ per cent. Exchequer Bonds, 1965/70	3,200	3½ per cent. Exchequer Bonds, 1965/70	3,200
3¼ per cent. National Security Loan, 1956/61	700	3¼ per cent. National Security Loan, 1956/61	700
5 per cent. National Loan, 1962/72	200	5 per cent. National Loan, 1962/72	200
War Loan 3½ per cent. Stock ...	400	War Loan 3½ per cent. Stock ...	400
	<u>£4,500</u>		<u>£4,500</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1956 ...	222	Apportionment of surplus accumulated income under Rule 6 of Registration Council Regulations	228
Registration fees	210	Travelling and subsistence expenses of members of the Council	8
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	112	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends on 3¼ per cent. National Security Loan, 1956/61 ...	23	Balance on 31st March, 1957 ...	296
Dividends on 5 per cent. National Loan, 1962/72	10		
Dividends on War Loan 3½ per cent. Stock	14		
Uncashed payable order— apportionment of surplus accumulated income under Rule 6 of Registration Council Regulations	6		
	<u>£597</u>		<u>£597</u>

T. Ó RAIFEARTAIGH,
Accounting Officer,

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	£ 1,810	£ 120	—
B.—Annual Grants to Vocational Education Committees ...	1,075,031	1,006,201	68,830	—
C.—Training of Teachers ...	29,650	29,279	371	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	12,180	12,487	—	307
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	7,570	7,351	219	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	20	17	3	—
F.—Examinations	7,450	7,802	—	352
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	37,855	37,909	—	54
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	45,000	40,884	4,116	—
GROSS TOTAL ...£	1,216,686	1,143,740	73,659	713
			Surplus of Gross Estimate over Expenditure £72,946	
	Estimated	Realised	Surplus of Appropriations in Aid realised £1,941	
I.—Appropriations in Aid ...	37,176	39,117	Total Surplus to be surrendered £74,887	
NET TOTAL ...£	1,179,510	1,104,623		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships awarded was less than anticipated.
- B.—With a view to effecting economies the grants which would normally be payable were reduced.
- 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 £6,100; other examinations £486) ...	6,586	8,321
2. Fees for courses	415	650
3. Receipts from Church Temporalities Fund	30,000	30,000
4. Miscellaneous	175	146
	<u>£37,176</u>	<u>£39,117</u>

1. Revised rates of fees came into operation subsequent to the preparation of the estimate.
2. The number of courses held was greater than provided for and the attendance at one course was greater than anticipated.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Meán Fómhair, 1957.

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, 1957
CAPITAL ACCOUNT

	Securities	Cash	Securities	Cash
	£	£	£	£
Balance on 1st April, 1956 :—				
4½ per cent. National Loan, 1973/78	...			
4½ per cent. National Loan, 1975/80	20,042			
Cash transferred from Income Account for investment	257			
Securities purchased, viz., 4½ per cent. National Loan, 1973/78	...	58		58
	67			
	£20,366	£58		
			£20,366	£58

INCOME ACCOUNT

	£	£
Balance on 1st April, 1956	...	58
Dividends on 4½ per cent. National Loan, 1973/78	...	903
Dividends on 4½ per cent. National Loan, 1975/80	...	11
	...	
Transfer to Capital Account for investment	...	58
Expenses of departmental and vocational committee officials sent abroad	...	467
Fees and expenses of lecturers	...	247
Balance on 31st March, 1957	...	200
		£972

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

T. Ó RAIFEARTAIGH,
Accounting Officer.

SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INSTITUTIONS OF SCIENCE AND ART				
A.1.—Salaries, Wages and Allowances	74,871	72,153	2,718	—
A.2.—Travelling Expenses ...	500	121	379	—
A.3.—Incidental Expenses ...	650	778	—	128
A.4.—Telegrams and Telephones	440	584	—	144
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid)	1,500	1,500	—	—
A.6.—Fittings, Materials, etc. ...	500	391	109	—
NATIONAL LIBRARY				
A.7.—Purchase of Books, etc. (Grant-in-Aid)	5,000	3,800	1,200	—
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	5,250	5,000	250	—
A.9.—Fees and Expenses in con- nection with Inspection of Manuscripts and Editing of Publications	660	671	—	11

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
GENEALOGICAL OFFICE				
A.10.—Purchase of Objects for Heraldic Museum (Grant-in Aid)	5	5	—	—
NATIONAL COLLEGE OF ART				
A.11.—Accessories, Models and Materials	1,920	2,832	—	912
A.12.—Scholarships and Prizes ...	720	653	67	—
—				
B.1.—Publications in Irish ...	20,000	20,122	—	122
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	7,325	6,006	1,319	—
B.3.—The Irish Folklore Com- mission (Grant-in-Aid) ...	14,500	14,500	—	—
B.4.—University Scholarships ...	18,000	14,604	3,396	—
B.5.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	9,800	9,800	—	—
B.6.—An tOireachtas (Grant-in- Aid)	1,500	1,500	—	—
B.7.—Grants to Colleges provid- ing Courses in Irish for Persons other than Teachers	8,000	9,083	—	1,083
B.8.—Grants to Periodicals pub- lished in Irish and News- papers publishing Current News in Irish	13,600	13,455	145	—
B.9.—Grants to Irish Colleges in the Gaeltacht	500	—	500	—
C.1.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	850	850	—	—
C.2.—The National Film Institute of Ireland (Grant-in-Aid) ...	2,000	2,000	—	—
C.3.—Summer Courses in Music ...	1,500	1,370	130	—
C.4.—Research Grants to Students	1,250	1,230	20	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Aid to Arts and Crafts Exhibitions ...	10	—	10	—
GROSS TOTAL ...£	190,851	183,008	10,243	2,400
			Surplus of Gross Estimate over Expenditure £7,843	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	10,691	9,785	£906	
NET TOTAL ...£	180,160	173,223	Net Surplus to be surrendered £6,937	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officer injured in accident ...	—	19

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by officers of the Science and Art sections of the Department was considerably less than had been expected.
- A.3.—Excess mainly due to expenditure in connection with remodelling of the photographic section of the National Museum.
- A.4.—A telephone account which should have been paid in the previous financial year came in course of payment during this financial year.
- A.6.—Expenditure in connection with the renovation of the Natural History section of the National Museum did not come in course of payment during the year.
- A.7.—Expenditure on the purchase of books and manuscripts was less than provided for.
- 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. There were no such receipts during 1956-57.
- A.11.—Expenditure on special requirements and class materials for which provision was made in 1955-56 did not come in course of payment until 1956-57.
- A.12.—Saving due to the fact that certain instalments of scholarships normally paid in March did not issue until after the close of the financial year.
- B.2.—The number of productions was not as great as had been expected.
- B.4.—Saving due to (a) the number of scholarships awarded being less than anticipated, (b) scholarships being relinquished by a number of scholarship-holders and (c) scholarships not being renewed in a number of cases.
- B.7.—Grants were paid in respect of a greater number of students than was provided for.
- B.9.—No payment was made during the year.
- C.3.—One of the courses for which provision was made was not held.

APPROPRIATIONS IN AID						Estimated	Realised
						£	£
1. Fees for tuition in National College of Art	...	...	...	...	...	2,250	2,707
2. Fees for genealogical researches, etc.	...	...	...	...	...	2,000	2,193
3. Sales of publications in Irish	...	...	...	...	...	4,500	2,711
4. Sales of photographic reproductions	...	...	...	...	...	650	618
5. Sum recoverable in respect of salary of officer seconded to An Chomhairle Ealaíon	...	...	...	...	...	1,032	1,109
6. Miscellaneous	...	...	...	...	...	259	447
						<u>£10,691</u>	<u>£9,785</u>

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

3. The number of new publications placed on sale during the year was considerably less than had been expected.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £284 for service as part-time Teacher of Pottery.

The Assistant Teacher of Drawing in the National College of Art received £80 from the Vote for Secondary Education and £19 from the Vote for Technical Instruction for acting as examiner.

An Assistant in the National Museum received an allowance of £210 from Vote 14 for acting as secretary of An Chomhairle Ealaíon.

An Assistant in the National Museum received an allowance of £110 from Vote 15 for acting as director secretary of the Commission on Place Names.

Sixteen Attendants received sums varying from £51 to £65 in respect of Sunday and night duty.

NOTE

Publications valued at £154 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at \$464 were received (S. 18/2/48).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Meán Fómhair, 1957.

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,
1956-57

	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, 1956	523	33	236	341
Grants-in-Aid, 1956-57	1,500	3,800	5,000	5
	2,023	3,833	5,236	346
Expenditure, 1956-57	1,866	3,796	5,208	—
Balances on 31st March, 1957 ...£	157	37	28	346

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
21 Meán Fómhair, 1957.

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, 1957

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1956 :—		Balance on 31st March, 1957 :—	
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, 1956 ...	287	Field work of an archaeological nature ...	48
Dividends on 4 per cent. Funding Loan, 1960/90 ...	26	Purchase of books for Library of Irish Antiquities Division ...	57
Dividends on 3½ per cent. Exchange Bonds, 1965/70 ...	260	Balance on 31st March, 1957 ...	468
	£573		£573

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

Under the will of the late Mr. Patrick Murphy, who was deceased in the year 1910, a sum of £5,000 was bequeathed to the Board of the National Museum, Dublin, for the purpose of carrying out the following scheme:

(ANNUAL ACCOUNT)

	1956	1957
Balance on 1st April, 1956	287	
Dividends on 4 per cent. Funding Loan, 1960/90	26	
Dividends on 3½ per cent. Exchange Bonds, 1965/70	260	
	£573	
Balance on 31st March, 1957		468

REFORMATORY AND INDUSTRIAL SCHOOLS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	8,950	8,728	222	—
B.—Industrial Schools ...	188,250	180,472	7,778	—
C.—Places of Detention ...	2,705	2,898	—	193
D.—Conveyance Expenses ...	420	303	117	—
E.—Parental Moneys—Collection Expenses ...	770	719	51	—
GROSS TOTAL ...£	201,095	193,120	8,168	193
			Surplus of Gross Estimate over Expenditure £7,975	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	5,055	5,172	£117	
			Total Surplus to be surrendered £8,092	
NET TOTAL ...£	196,040	187,948		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—The numbers under detention in certified schools were less than anticipated.
 C.—The number of children and youthful offenders sent on remand to and ordered to be detained in places of detention was greater than anticipated. The resultant excess was partially offset by a saving due to one quarterly account not coming in course of payment during the year.
 D.—One quarterly account did not come in course of payment during the year.
 E.—Collections from parents and other persons liable to contribute towards the maintenance of children and youthful offenders in certified schools, on which commission was payable, were less than anticipated.

NOTES

The average number under detention during the year 1956-57 at St. Anne's Reformatory for Girls, Kilmacud, was 16, but payment was made on the basis of a notional number of 40 offenders (S. 68/4/44).

Two officers of the Department misappropriated sums of money totalling £518, including parental moneys amounting to £321 (Subhead F.—Appropriations in Aid). The loss to public funds was reduced by £367 made good by the officers concerned. Deficiency of receipts amounting to £151 was written off (E. 45/2/53).

AN ROINN OIDEACHAIS,
 11 Meán Fómhair, 1957.

T. Ó RAIFEARTAIGH,
Accounting Officer.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	62,750	62,750	—	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940 ...	250	250	—	—
TOTAL ...£	63,000	63,000	—	—

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
11 Meán Fómhair, 1957.

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

LAIM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	7,620	7,898	—	278
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	3,000	1,000	2,000	—
C.—Travelling Expenses ...	150	118	32	—
D.—Incidental Expenses ...	550	484	66	—
TOTAL ...£	11,320	9,500	2,098	278

Surplus to be surrendered ... £1,820

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Cloakroom receipts ...	...	...	...	...	...	10	6
Sales of reproductions ...	...	...	...	...	...	140	71
						<u>£150</u>	<u>£77</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Increase in Director's salary, Attendants' weekly wages, and rates for Sunday duty.
 B.—Grant-in-Aid reduced by £2,000.
 C.—Cost of Director's journeys less than anticipated.
 D.—Carriage and photographic costs less than anticipated.

EXTRA REMUNERATION (exceeding £50)

From Vote 55 the Registrar received £214 for special services.

NOTE

A sum of £14, representing irrecoverable insurance contributions, has been written off (S. 60/1/44).

GRANT-IN-AID ACCOUNT

		£
Balance from 1955-56	...	2,558
Grant-in-Aid, 1956-57	...	1,000
		<hr/>
Expended, 1956-57	...	3,558
		3,029
		<hr/>
Balance to 1957-58	...	£529
		<hr/>

THOMAS MCGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
8th August, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

LANDS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	636,798	618,523	18,275	—
B.—Travelling Expenses ...	36,000	30,519	5,481	—
C.—Incidental Expenses ...	2,400	2,361	39	—
D.—Office of Public Trustee ...	3,918	3,992	—	74
E.—Solicitor's Branch—Incidental Expenses	10,000	8,314	1,686	—
F.—Telegrams and Telephones ...	4,850	5,285	—	435
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933	7,000	6,998	2	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	117,000	116,944	56	—
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 ...	695,000	694,506	494	—

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	112	38	—
I.—Improvement of Estates, etc.	643,105	574,439	68,666	—
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 ...	1,000	5,461	—	4,461
L.1.—Loss on Unoccupied Holdings ...	5	79	—	74
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	275	193	82	—
M.—Advances to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	5	—	5	—
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 ...	150	12	138	—
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	3,000	2,950	50	—
R.—Purchase of Interests for cash (Sections 27 and 28 of the Land Act, 1950) ...	30,000	18,058	11,942	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Gratuities under Section 29 of the Land Act, 1950 ...	3,500	879	2,621	—
T.—Compensation under Section 30 of the Land Act, 1950 ...	5	—	5	—
Losses	—	314	—	314
GROSS TOTAL ...£	2,211,381	2,107,132	109,607	5,358
			Surplus of Gross Estimate over Expenditure £104,249	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
U.—Appropriations in Aid ...	170,481	177,847	£7,366	
			Total Surplus to be surrendered £111,615	
NET TOTAL ...£	2,040,900	1,929,285		

Extra Receipts payable to Exchequer

Estimated Realised

	£	£
Interest on balances in Land Purchase Account No. 3 in the year 1956-57	50	243
Surplus income of Rent and Interest Account No. 3 in the year 1955-56	7,000	25,312
Miscellaneous	5	2,713
	£7,055	£28,268

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Savings mainly due to delays in filling vacancies. Active steps were not taken to fill vacancies in view of the obligation to reduce costs in the interests of economy.

C.—Estimated as closely as possible. An *ex-gratia* payment of £1 was made to an officer of the Department as compensation for accidental damage to clothing (E. 109/41/41).

D.—Estimated as closely as possible.

E.—Charges generally were less than anticipated.

F.—The excess was principally due to increased charges effective as from 1st July, 1956.

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

I.—Compulsory saving. An *ex-gratia* payment of £141 was made to meet the increased cost of wages under a building contract (S. 9/8/53). £405 damages and £42 costs were paid in respect of the claim of an injured workman (F. 63/5/56).

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 as an appropriation in aid of the Vote (item 4).

K.—The excess was due to the abnormal depreciation in the price of Land Bonds.

L.1.—Token vote. The charge to this subhead was sanctioned by Department of Finance minute F. 63/27/52.

L.2.—Token vote.

L.3.—The number of cases which matured for payment was less than anticipated. The charges to the subhead were sanctioned by Department of Finance minutes F. 63/34/51 and F. 63/27/52.

M.—Token vote.

Statement of Advances and Recoupments

	£
Balance outstanding at 31st March, 1956	11,750
Amount recovered in the year to 31st March, 1957	183
Balance outstanding at 31st March, 1957	<u>£11,567</u>

N. and O.—Token votes.

P.—A relatively substantial case which was anticipated did not mature for payment. The charge to the subhead was sanctioned by Department of Finance minutes S. 60/30/41 and F. 56/4/37.

Q.—Estimated as closely as possible.

R.—Compulsory saving.

S.—Saving due to the number of cases which matured for payment being substantially less than anticipated.

T.—Token vote.

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

£44.—An area of 56 acres which had been allotted to the Forestry Division in 1951 was re-purchased by the Land Commission to meet newly created demand for turbary. A sum of £44 had been expended by the Forestry Division on clearing a fire belt and this nugatory expenditure was recouped from this Vote (F. 63/1/54).

£9.—Due to default, possession of a parcel of land was recovered from a tenant in Co. Wicklow. The lessee of the meadowing and aftergrass later complained that he was unable to use the parcel owing to local feeling and £9, a balance of rent due by him, was written off as irrecoverable (F. 63/1/54).

£34.—Lead valued at £32 and a gate valued at £2 were stolen from Estates in Kildare and Wexford. Efforts to trace the materials proved fruitless and their value was written off as irrecoverable (F. 63/1/54).

£17.—Two tenants to whom grazing lettings were made in Co. Galway claimed that 14 sheep and 2 lambs, their property, had died as a result of a disease contracted on the lands. By way of compensation £17, the balance of rent owing by them for the lettings, was written off as irrecoverable (F. 63/1/54).

- £75.—£75 for damages, costs and expenses was paid to a claimant in respect of injuries sustained at a footbridge on a Co. Mayo Estate (F. 63/4/56).
- £23.—£23 was paid to the lessee of meadowing on a Co. Wicklow Estate to meet a claim for damage to his mowing machine caused by wire (F. 63/1/54).
- £30.—£30 was paid to a tenant on a Co. Galway Estate for the loss of a bullock drowned in a drain (F. 63/1/54).
- £2.—£2, a balance of rent due by a tenant on a Co. Galway Estate, was written off as part compensation for damage to an oat crop, caused by cattle which had trespassed from adjoining lands on the hands of the Land Commission (F. 63/1/54).
- £5.—£4 compensation with £1 costs was paid to a landholder for an injury to his cow caused by a barbed wire boundary fence between his lands and a Land Commission Estate in Co. Offaly (F. 63/1/54).
- £12.—£12 was expended on the repair of a pump which had been maliciously damaged on a Co. Offaly Estate (F. 63/1/54).
- £2.—£2 was paid to a tenant in Co. Mayo as compensation for damage to his grain and root crop caused by cattle which had trespassed from adjoining Land Commission lands (F. 63/1/54).
- £17.—£10 damages, £3 witnesses' expenses and £4 costs were paid to a tenant for loss of use, owing to a dispute with another tenant, of a plot allotted to him on a Co. Mayo Estate (F. 63/1/54).
- £45.—£40 compensation and £5 costs were paid to a tenant for the loss of a horse drowned in a drain made by the Land Commission in a Co. Offaly Estate (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))	23,300	24,700
2. Fees and costs recovered from purchase annuity defaulters	500	272
3. Surplus income of Rent and Interest Accounts Nos. 1 and 2	29,000	31,576
4. Repayment from Rent and Interest Account No. 3 (Surplus Income) of advances made in prior years to meet deficiency of income from untenanted lands (Subhead J)	15,000	17,086
5. Repayment of (late) Congested Districts Board's loans ...	280	293
6. Excess annuities (No. 25 of 1925 (sec. 7 (2) and (3)) and redemptions	73,000	74,221
7. Fees collected in connection with proceedings under No. 38 of 1933 (sec. 28)	6,700	6,646
8. Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1)) ...	200	183
9. Local Loans Fund—expenses of management ...	3,500	3,500
10. Contributions towards improvements expenditure ...	11,500	12,451
11. Miscellaneous	2,501	1,919
	<u>£170,481</u>	<u>£177,847</u>

1. (b) Increase mainly due to the receipt of a substantial sum of accumulated interest on Land Bonds transferred for redemption of tithe rentcharges.
2. and 11. It is difficult to make an accurate estimate of the receipts for these items.
3. and 4. There was an unexpected increase in the surplus revenue from lands on hands.
- 5., 6., 7., 8. and 10. Estimated as closely as possible.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT

	£	£
Advance outstanding at 31st March, 1956	...	44
Repaid to Exchequer in year to 31st March, 1957	13	
Overpayment to landlord written off as irrecoverable (F. 56/2/24)	<u>31</u>	44

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade III received £110, three Higher Executive Officers £93, £80 and £73, respectively, two Executive Officers £77 and £65 respectively, one Clerical Officer £75 and two Clerical Officers £65 each.

The Solicitor and an Assistant Solicitor received £200 and £75, respectively, for performance of additional duties.

Two Clerical Officers received £85 and £79, respectively, for overtime.

A Higher Executive Officer received £351 in fees from Vote 55.

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

NOTES

Extra receipts payable to the Exchequer amounting to £1,733 were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities ranging from 6s. 10d. to £4 9s. 8d., and amounting in all to £6 1s. 2d., in respect of four 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 £192 and amounting in all to £239 in respect of four holdings, were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/34/51 and F. 63/27/52). Costs amounting to £8, due in respect of two holdings sold as a result of default, were written off as irrecoverable (F. 63/27/52).

Sums ranging from 2s. 6d. to £23 11s. 2d. and amounting in all to £458 0s. 8d. in respect of grazing, conacre and bog rents, etc., due by 520 tenants to the Rent and Interest Accounts were written off as irrecoverable (F. 56/3/31).

£15 damages, without costs, were awarded by Court to the Department in a claim to restrain unauthorised use of a turbary plot. The damages awarded were waived as they could not be recovered from the defendant and £14, outlay costs, paid to the State Solicitor in the case, was written off as irrecoverable (F. 63/1/54).

Sums of £449 and £93 were expended on well-drilling operations for the Department of Agriculture and the Office of Public Works, respectively, without repayment (F. 63/19/47).

Engineering instruments and tools were lost in the year 1956-57 to the estimated value of £6 and this amount was written off as irrecoverable (F. 63/36/42 and F. 63/19/47).

This Account includes expenditure of approximately £6,894 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,
Accounting Officer.

DEPARTMENT OF LANDS,
27th July, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

FORESTRY

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	242,540	219,035	23,505	—
B.—Travelling Expenses ...	37,000	39,290	—	2,290
C.1.—Acquisition of Land (Grant-in-Aid)	110,000	110,000	—	—
C.2.—Forest Development and Maintenance, etc. ...	1,368,500	1,369,609	—	1,109
C.3.—Timber Conversion ...	286,150	170,170	115,980	—
D.—Grants for Afforestation Purposes	3,500	4,177	—	677
E.1.—Forestry Education ...	14,814	10,614	4,200	—
E.2.—Exhibits at Shows ...	500	15	485	—
F.—Agency, Advisory and Special Services	100	—	100	—
G.—Incidental Expenses ...	2,900	5,351	—	2,451
GROSS TOTAL ...£	2,066,004	1,928,261	144,270	6,527
			Surplus of Gross Estimate over Expenditure £137,743	
	Estimated	Realised	Surplus of Appropriations in Aid realised £37,073	
H.—Appropriations in Aid ...	243,204	280,277	Total Surplus to be surrendered £174,816	
NET TOTAL ...£	1,822,800	1,647,984		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies remaining unfilled in the Headquarter, Inspectorate and Forester staff.

B.—Travelling by Foresters and Inspectors was greater than anticipated. Higher subsistence allowances to Foresters came into effect during the year.

C.2.—Estimated as closely as possible.

Miscellaneous payments under this subhead include the following :—

1. Sums totalling £53 paid to ten of the Department's employees as compensation for damage to clothing, etc., during the fighting of forest fires (E. 109/41/41).
2. A sum of £4 paid in settlement of a claim for damage to a bridge caused by the Department's low-loading vehicle (S. 48/2/51).
3. Sums totalling £68, together with £11 costs, paid to four farmers as compensation for damage to their lands caused by the spread of fire from protective burnings carried out on adjoining lands by the Department's employees (S. 86/7/56).

C.3.—Saving due to restriction of direct labour thinning. The policy of selling thinnings standing was extended.

D.—Incidence of expenditure on private planting is difficult to forecast.

E.1.—It was not possible to recruit Foresters in Training to the number anticipated.

E.2.—For reasons of economy a mobile show trailer for serving provincial shows was not purchased.

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

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

Expenditure under this subhead includes a payment of £3 to an officer of the Department as compensation for damage to clothing (E. 109/41/41).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS :		
Sales of timber	200,000	229,634
Sale of miscellaneous materials	6,500	11,184
Rents (grazing, shooting, etc.)	8,000	9,470
Miscellaneous (including compensation for malicious injuries to forest properties)	1,000	819
SAWMILL RECEIPTS :		
Sales of sawn timber	27,500	28,913
Sawing undertaken on behalf of members of the public	199	234
Miscellaneous	5	23
	<u>£243,204</u>	<u>£280,277</u>

Receipts generally were on a higher scale than anticipated.

EXTRA REMUNERATION (exceeding £50)

Six Clerical Officers received amounts varying between £51 and £136 in respect of overtime.

NOTES

A sum of £3,981 was written off in respect of losses incurred as a result of forest fires during the year (S. 86/7/39).

A sum of £107, being the net amount of losses by theft during the year, was written off as irrecoverable (S. 90/72/34).

A sum of £400, the value of oil drums missing following an inventory at forest centres, was written off (S. 90/72/34).

A sum of £35, part of the purchase price of trees, was written off as irrecoverable. The purchaser left the country and could not be traced (S. 86/2/57).

Sums of (1) £20, the estimated value of a starter switch missing from a log band saw and (2) £16, carriage and packing charges on the return to the manufacturers of an unsuitable starter, were written off as irrecoverable (S. 86/9/39).

Machinery and equipment were lent, without repayment, to the Department of Agriculture at a cost of £8 (S. 86/1/56).

Machinery and equipment were lent, without repayment, by the Department of Agriculture to the Forestry Division at a cost of £291 (S. 86/1/56).

Plants, poles and four huts to the value of £426 were supplied, without repayment, to the Department of Agriculture (S. 90/8/55 and S. 86/1/56).

Items of equipment valued at £214, surplus to the requirements of the Department of Agriculture, were transferred, without repayment, to the Forestry Division (S. 86/1/56).

The Account of the Vote for Lands includes expenditure of approximately £1,505 in respect of remuneration of staff temporarily lent, without repayment, to the Forestry Division.

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

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1957

	£
Balance on 1st April, 1956	78,757
Grant-in-Aid, 1956-57	110,000
Amounts received from various persons for purchase of land, etc. ...	2,045
	<hr/>
Expenditure, 1956-57	190,802
	98,012
	<hr/>
Balance on 31st March, 1957	£92,790

T. O'BRIEN

Accounting Officer.

26th September, 1957.

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.

GAELTACHT SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	97,580	91,113	6,467	—
B.—Travelling Expenses ...	11,000	11,866	—	866
C.—Incidental Expenses ...	7,850	2,645	5,205	—
RURAL INDUSTRIES				
D.1.—Machinery and Maintenance	30,940	25,109	5,831	—
D.2.—Manufacturing Materials ...	344,100	282,306	61,794	—
D.3.—Packing Materials and Stationery ...	15,860	11,853	4,007	—
D.4.—Fuel, Oil and Light ...	11,660	14,416	—	2,756
D.5.—Freight and Postage ...	14,200	14,336	—	136
D.6.—Advertising and Publicity	9,120	7,817	1,303	—
D.7.—Improvements and Maintenance ...	4,500	2,994	1,506	—
D.8.—Miscellaneous Expenses ...	2,120	1,776	344	—
E.—Marine Products Industries ...	49,000	23,195	25,805	—
F.—Gaeltacht Housing ...	130,455	115,536	14,919	—
G.—Miscellaneous Services ...	5,025	130	4,895	—
GROSS TOTAL ...£	733,410	605,092	132,076	3,758
			Surplus of Gross Estimate over Expenditure £128,318	
			Deficiency of Appropriations in Aid realised	
Deduct—	Estimated	Realised		
H.—Appropriations in Aid ...	350,250	320,534	£29,716	
			Net Surplus to be surrendered £98,602	
NET TOTAL ...£	383,160	284,558		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Receipts surplus to total applicable as Appropriations in Aid	55,000	—
Compensation for loss of services of officer injured in accident	—	8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled during the year.
- B.—Excess mainly due to the increase in rail and bus fares which came into operation after the formation of the estimate. In addition subsistence allowances were increased during the year.
- C.—It was not found practicable to proceed with the installation of a revised cost accounting system and equipment for which £5,000 had been included under this subhead.
- D.1.—Saving due to postponement of purchase of some items of machinery particularly for the toy and knitwear industries because of trading difficulties, and unforeseen delays in the initial stages of plastic doll manufacture.
- D.2. and D.3.—Savings due to restriction of purchase of raw materials and packing materials in the interests of general economy and because of falling-off in knitwear and toy sales due to adverse trading conditions.
- D.4.—Excess due to the increase in price of petroleum products following the international dispute which occurred during the year.
- D.6.—Advertising in connection with foreign trade was not undertaken to the extent anticipated. In addition to the expenditure under this subhead, goods valued at £26 were presented free as a form of advertisement (S. 29/4/48).
- D.7.—It was not found possible during the year to proceed with minor improvement works as expeditiously as had been anticipated.
- D.8.—The closing of this Vote, with the consequent absence of any prior year charges, was mainly responsible for the saving under this subhead.
- E.—Saving due to the fact that the sea-rod harvest was not as heavy as anticipated nor was the weather favourable during the season for their collection. In addition the quantity of carrageen of suitable quality that became available was not as large as anticipated.
- F.—Building operations are carried out by the grantees themselves and the amount of work done during the year was not quite as large as anticipated when the estimate was prepared.
- G.—A sum of £5,000 was included in the estimate for the provision of a new boat for the transport service between Baltimore and Cape Clear Island. A contract has been placed, but no expenditure thereunder fell due for payment within the financial year. The sum expended represents outlay on the existing boat.

APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from sales of products of rural industries after deducting amounts estimated as follows:—			
(a) Workers' wages (£137,500)			
(b) Agents' commission (£30,500) ...	D.1. to D.8.	352,000	295,788
2. Receipts from sales of products of marine products industries ...	E.	51,487	23,650
3. Receipts from rentals ...	F.	119	120
4. Repayment of industrial, etc., loans ...	G.	44	44
5. Miscellaneous, including receipts in respect of sale of old stores ...	—	1,600	932
		405,250	320,534
Less amount credited as Exchequer Extra Receipts* ...		55,000	—
		£350,250	£320,534

* 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) £158,054 in respect of wages and State insurance of workers and (b) £20,301 in respect of agents' commission.

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

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

EXTRA REMUNERATION (exceeding £50)

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

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

A Staff Officer, Grade III, received the sum of £60 for the performance of special duties (E. 61/6/50).

The Senior Supervisor, Knitwear Industry, received gratuities totalling £120 for extra duties performed (E. 34/3/52).

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

A Casual Labourer in the Central Marketing Depot received the sum of £51 from the Vote for Army Pensions.

Eight Factory Charge-hands, an Installation Attendant and a van driver received sums varying from £58 to £168 in respect of overtime.

NOTES

This Account includes expenditure of approximately £34 in respect of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments include expenditure of approximately £308 in respect of staff lent, without repayment, to this Department.

Bad debts of the Central Marketing Depot amounting to £1,504 were written off as irrecoverable (S. 29/7/52 and S. 29/2/54).

Sums amounting to £219 were misappropriated during the year by a Staff Officer, Grade III, serving in the accounts branch. Restitution was made and there was no loss to public funds.

SEÁN Ó BRAONÁIN,
Oifigeach Cuntasíaochta.

19 Meán Fómhair, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	366,700	362,284	4,416	—
B.—Travelling Expenses ...	12,000	11,061	939	—
C.—Incidental Expenses ...	1,350	1,427	—	77
D.—Telegrams and Telephones ...	6,500	7,520	—	1,020
E.—Advertising and Publicity ...	4,000	3,122	878	—
F.—Fees to Certifying Surgeons, etc.	10	1	9	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	90	156	—	66
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	730	635	95	—
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation	6,688	6,545	143	—
I.2.—Travelling and Incidental Expenses	2,170	1,558	612	—
SUPPLIES				
J.1.—Food Subsidies	6,284,000	6,328,545	—	44,545

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.2.—Remission of Penalties ...	5	—	5	—
K.—Fuel Subsidy ...	250,000	250,000	—	—
MINERALS DEVELOPMENT				
L.1.—Payments to Mianraí, Teoranta, for Prospecting ...	10	—	10	—
L.2.—Compensation for Mineral Rights acquired ...	8,400	1,289	7,111	—
L.3.—Minerals Exploration ...	10	—	10	—
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) ...	28,500	—	28,500	—
LABOUR COURT				
N.1.—Salaries, Wages and Allowances ...	26,037	24,962	1,075	—
N.2.—Travelling Expenses ...	850	938	—	88
N.3.—Incidental Expenses ...	900	800	100	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
O.1.—Annual Grant towards the Expenses of Administration	32,000	30,000	2,000	—
O.2.—Grant towards Expenses of Special Investigations ...	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.3.—Grant towards the Cost of Land, Buildings and Equipment	7,680	5,664	2,016	—
O.4.—Provision of Additional Laboratories and Equipment	10,000	800	9,200	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
P.1.—Grant for Remuneration and Expenses	9,250	9,250	—	—
P.2.—Salaries, Wages and Allowances	20,884	19,186	1,698	—
P.3.—Travelling and Incidental Expenses	2,000	1,013	987	—
PRICES ADVISORY BODY				
Q.1.—Salaries, Wages and Allowances	32,031	32,290	—	259
Q.2.—Travelling Expenses ...	25	45	—	20
CÓRAS TRÁCHTÁLA, TEORANTA				
R.—Córas Tráchtála, Teoranta (Grant-in-Aid)	100,000	100,000	—	—
AN FORAS TIONSCAL				
S.1.—Grant to An Foras Tionscal	300,000	115,000	185,000	—
S.2.—Salaries, Wages and Allowances	3,254	2,750	504	—
S.3.—Travelling and Incidental Expenses	500	131	369	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
FRANKFURT FAIR				
T.—Trade Pavilion at Frankfurt	1,625	1,032	593	—
FAIR TRADE COMMISSION				
U.1.—Salaries, Wages and Allowances ...	19,233	18,445	788	—
U.2.—Travelling Expenses ...	400	132	268	—
U.3.—Incidental Expenses ...	1,500	300	1,200	—
TECHNICAL ASSISTANCE				
V.—Technical Assistance ...	69,000	13,686	55,314	—
EXPORT CREDIT INSURANCE				
W.—Re-Insurance of Guarantees under Insurance Act, 1953	10	—	10	—
GROSS TOTAL ...£	7,618,347	7,360,567	303,855	46,075
			Surplus of Gross Estimate over Expenditure £257,780	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
X.—Appropriations in Aid ...	93,177	14,115	£79,062	
NET TOTAL ...£	7,525,170	7,346,452	Net Surplus to be surrendered £178,718	

Extra Receipts payable to Exchequer		Estimated	Realised
		£	£
1. Fees under the Minerals Development Act, 1940 ...		9,500	19,042
2. Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...		50	—
3. Fees under the Insurance Act, 1936 ...		10	2
4. Fees under the Cement (Amendment) Act, 1938 ...		140	117
5. Fees under the Trade Union Act, 1941 ...		5	3
6. Fees under the Sugar (Control of Import) Act, 1936 ...		5	5
7. Miscellaneous ...		10	34,824
		£9,720	£53,993

Details of the miscellaneous receipts are as follows :—

	£
Proceeds from sale of equipment at Avoca ...	281
Rent of hut at Glendalough ...	50
Fee for transport works order ...	40
Sales of transcripts of evidence given at Flour and Bread Inquiry ...	19
Refund on unused portion of air ticket purchased in previous financial year ...	4
Repayments by Mianraí, Teoranta, in respect of advances ...	34,430
	£34,824

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Delay in filling vacancies.

B.—Saving due to a reduction in travelling by the Department's staff.

D.—Excess due to increased telephone charges from 1st July, 1956.

E.—There was no expenditure on film publicity.

G.—Tuition fees were increased during the year and the number of students was greater than anticipated.

H.—This country's annual subscription to the International Wheat Council was reduced from £500 to £400.

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

J.1.—Excess due to increased cost of bank accommodation and increased ocean freight rates.

L.2.—Owing to legal difficulties royalties in respect of certain mineral deposits acquired did not mature for payment within the year.

M.2.—No new houses were erected by the Board during the year.

O.3.—Saving due to unavoidable delays in delivery of equipment.

O.4.—The only expenditure incurred was in connection with the preparation of preliminary plans, etc., for the proposed laboratories (*See Appropriations in Aid Subhead X (10)*).

P.3.—Expenditure on travelling by the trade representative in the U.S.A. was less than anticipated.

S.1.—Progress on the erection of factory premises and the installation of machinery and equipment by promoters of approved projects was considerably slower than was anticipated.

S.2.—Expenditure on technical assistance for which provision had been made did not mature for payment within the year.

S.3.—The cost of travelling by technical advisers was less than anticipated.

T.—This country did not participate in the Spring Fair, 1957, with a consequent reduction in expenditure.

U.3.—There were no public sittings of the Commission and no expenditure was incurred on verbatim reporting for which provision had been made.

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

	£
Fuel conservation study	3,207
European Productivity Agency ...	366
Fabric design and development in the woollens and worsted industry ...	1,334
Comhlucht Siúicire Éireann, Teoranta— beet seed development and sugar factory design	799
Employment of industrial consultants by a number of manufacturing firms	7,980
	<hr/>
	£13,686

One project (provision £9,000) was not proceeded with and another (£5,000) was deferred for further consideration. New proposals for further projects developed more slowly than was anticipated and this resulted in a saving of £40,000.

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 ...	...	...	...	...	3,770	3,905
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 ...	...	...	...	...	3,720	2,785
3.	Fees paid to Registrar of Friendly Societies ...	...	...	...	...	100	118
4.	Fees under Section 5 of the Trade Loans (Guarantee) Act, 1939 ...	...	...	...	...	500	835
5.	Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) ...	...	...	...	...	4,790	4,363
6.	Fees under the Harbours Act, 1946 ...	...	...	...	...	20	20
7.	Rentals from trade pavilion at Frankfurt ...	...	...	...	...	734	882
8.	Fees under the Tourist Traffic Act, 1952 ...	...	...	...	...	400	375
9.	Export guarantee re-insurance premiums ...	...	...	...	...	10	30
10.	Recoupment from American Grant Counterpart Special Account in respect of technical assistance, etc. (Sub-heads O.4., £10,000 and V., £69,000) ...	...	...	...	...	79,000	800
11.	Miscellaneous ...	...	...	...	...	133	2
						£93,177	£14,115

1. The receipts are related to the costs of administration of the Acts. Expenditure was greater than anticipated resulting in a corresponding increase in receipts.

2. and 4. Closer estimation was not practicable.

10. The receipts represent the recoupment of the expenditure under Subhead O.4. The Technical Assistance Sub-Agreement was not signed within the financial year and consequently no portion of the expenditure under Subhead V. qualified for recoupment.

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £120 from Irish Steel Holdings, Ltd., for acting as chairman from 1st April to 31st May, 1956, and as a member of the Board from 1st June, 1956, to 31st August, 1956.

A Deputy Secretary received an allowance at the rate of £350 per annum from Ceimici, Teoranta, for acting as chairman.

A Deputy Secretary received an allowance at the rate of £350 per annum from Córas Tráchtála, Teoranta, for acting as chairman.

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

An Assistant Secretary received an allowance at the rate of £250 per annum from 1st December, 1956, from Irish Steel Holdings, Ltd., for acting as a member of the Board.

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.

Three Clerical Officers, four Shorthand Typists, ten Typists and three Temporary Clerical Assistants received sums varying from £51 to £118 in respect of overtime.

NOTES

This Account includes expenditure of approximately £2,455 in respect of the remuneration of staff on loan, without repayment, to other Departments.

The Accounts of other Departments include expenditure of £14,942 in respect of the remuneration of staff on loan, without repayment, to this Department.

Ex-gratia payments totalling £8 were made to seven officers in respect of damage to clothing incurred in consequence of accidents in course of official duties (Subhead C) (E. 109/41/41).

Surplus equipment, valued at £120, approximately, purchased in connection with the Technical Assistance Project for minerals exploration was transferred, without repayment, to Shannon Airport (Vote 52) (S. 103/3/53).

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,
10 Meán Fómhair, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957

RECEIPTS	£	PAYMENTS	£
Advances from Department of Finance :—		Payment for purchase of premises at 1, Redclyffe, Western Road, Cork, for An Óige ...	2,049
For purchase of premises at 1, Redclyffe, Western Road, Cork, for An Óige ...	2,058	Payment to An Óige in respect of improvements to Ballhill Youth Hostel, Co. Donegal ...	850
For improvements to Ballhill Youth Hostel, Co. Donegal, for An Óige ...	850	Payment to An Óige in respect of renovation, repair and decoration of premises at 78, Morehampton Road, Dublin ...	2,910
For renovation, repair and decoration of premises at 78, Morehampton Road, Dublin, for An Óige ...	2,901	Payment to An Óige in respect of improvements to Knockree Youth Hostel, Enniskerry, Co. Wicklow ...	500
For improvements to Knockree Youth Hostel, Enniskerry, Co. Wicklow, for An Óige ...	500	Payment to Department of Local Government towards cost of repairs to roads to turf-burning generating stations ...	42,298
For repairs to roads to turf-burning generating stations	42,798	Payment to Special Employment Schemes Office towards cost of repairs to roads to turf-burning generating stations ...	500
	<u>£49,107</u>		<u>£49,107</u>

J. C. B. MacCARTHY,
Accounting Officer.

10 Meán Fómhair, 1957.

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, 1957, 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.—Córas Iompair Éireann				
<i>Original</i> ...	£707,800			
<i>Supplementary</i> ...	1,000,000			
<i>Do.</i> ...	700,000			
	2,407,800	2,407,800	—	—
A.2.—Great Northern Railway Board ...	750,000	488,357	261,643	—
A.3.—Transport Tribunal ...	200	18	182	—
A.4.—Sligo, Leitrim and Northern Counties Railway Company	15,000	15,000	—	—
HARBOURS				
B.—Grants for Harbours ...	260,510	67,103	193,407	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances ...	16,410	16,336	74	—
D.—Travelling Expenses ...	300	465	—	165
E.—Incidental Expenses ...	200	156	44	—
F.—Telegrams and Telephones ...	280	281	—	1
G.—Inquiries into Shipping Casualties ...	5	1,785	—	1,780
H.—Services in connection with Wreck and Salvage ...	150	225	—	75
I.—Relief of Distressed Seamen, etc. ...	100	86	14	—
J.—Examination of Able Seamen	50	—	50	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Protective Equipment for Irish Ships	10,000	840	9,160	—
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946				
L.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death	14,500	13,593	907	—
L.2.—Medical Expenses of Seamen, including the Cost of Hospital Treatment and other Miscellaneous Items	100	118	—	18
COAST LIFE SAVING SERVICE				
M.1.—Salaries, Wages and Allowances	6,040	5,757	283	—
M.2.—Travelling Expenses ...	600	806	—	206
M.3.—Incidental Expenses ...	650	373	277	—
M.4.—Coast Communication Telephone Service	1,300	1,215	85	—
M.5.—Rocket Equipment ...	5,750	2,233	3,517	—
	3,489,945	3,022,547	469,643	2,245
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	400,000	—	400,000	—
GROSS TOTAL <i>Original</i> ... £1,789,945 <i>Supplementary</i> 1,000,000 <i>Do.</i> 300,000	£ 3,089,945	3,022,547	69,643	2,245
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £67,398	
	—	—	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> N.—Appropriations in Aid ...	53,315	58,838	£5,523	
			Total Surplus to be surrendered	
NET TOTAL <i>Original</i> ... £1,736,630 <i>Supplementary</i> 1,000,000 <i>Do.</i> 300,000	£ 3,036,630	2,963,709	£72,921	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Operating losses were less than anticipated and certain capital works were deferred by the Board.
- A.3.—No local inquiries were found to be necessary.
- B.—Savings due mainly to unavoidable delay in proceeding with certain improvement works and to delays in the placing of contracts.
- G.—Excess due to unforeseen expenditure on a formal inquiry into a shipping casualty.
- J.—No examinations were held during the year.
- K.—The only expenditure incurred was in respect of the preparation of specifications.
- L.1.—Expenditure was less than anticipated owing to the death of a number of pensioners during the year.
- M.2.—No provision had been made for travelling expenses in connection with special training exercises held during 1956-57.
- M.3.—There was no expenditure on protective clothing. In addition expenditure on transport charges was less than anticipated.
- M.5.—The purchase of new rockets and rocket equipment was deferred.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for survey and inspection of ships	1,250	1,209
2. Fees for examinations of Masters, Mates and Engineers, etc. ...	100	132
3. Payments by the Commissioners of Irish Lights :—		
(a) In respect of the services of a Surveyor (Subhead C) ...	348	174
(b) In respect of the cost of lighthouse telephones (Subhead M.4)	210	252
4. Mercantile Marine Office fees	700	955
5. Foreshore rents and licence fees	450	379
6. Sales of wreck and commission on wreck	200	698
7. Receipts from Great Northern Railway Board in respect of interest on advances (Subhead A.2)	50,000	54,965
8. Miscellaneous	57	74
	<hr/> £53,315	<hr/> £58,838

3. (a) The arrangement for the services of the Surveyor terminated early in the financial year and (b) surplus due to the receipt of payment for the final quarter of the year not usually received until the following year.

4. An accurate forecast is not possible.

6. Receipts cannot be estimated accurately (*See* Subhead H.).

7. The rate of interest charged on advances was higher than was anticipated.

NOTES

A sum of £850 was paid from this Vote in a prior year in respect of an option on the Greenore Railway Station which was not taken up.

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,
27th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957

SERVICE	Balance at 1st April, 1956	Receipts	Total	Payments	Balance at 31st March, 1957
	£	£	£	£	£
Improvement works at Dublin Harbour ...	4,716	45,000	49,716	68,327	(Dr.) 18,611
Improvement works at Cork Harbour ...	1,467	122,000	123,467	116,175	7,292
Improvement works at Limerick Harbour ...	—	12,500	12,500	12,898	(Dr.) 398
Survey of Moy Estuary ...	424	500	924	793	131
TOTAL ...£	6,607	180,000	186,607	198,193	(Dr.) 11,586

The debit balance of £11,586 shown above was recovered from the National Development Fund on 26th July, 1957.

J. C. B. MACCARTHY,
Accounting Officer.
27th August, 1957.

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, 1957, 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	261,282	272,919	—	11,637
B.—Travelling Expenses ...	3,000	3,347	—	347
C.—Telegrams, Telephones and Teleprinters	24,400	24,929	—	529
D.—Incidental Expenses ...	3,200	3,836	—	636
E.—Acquisition of Land, Buildings, etc.	70,000	1,334	68,666	—
F.—Rent and Rates on Land, etc.	15,500	15,672	—	172
G.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	130,000	92,638	37,362	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	70,000	48,633	21,367	—
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.	41,350	50,136	—	8,786
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	25,600	30,384	—	4,784
L.—Transport of Staff—Shannon Airport	22,850	24,863	—	2,013
M.—Expenses in connection with International Aviation Organisations	18,835	18,735	100	—
METEOROLOGICAL SERVICES				
N.—Salaries, Wages and Allowances	167,017	158,375	8,642	—
O.—Travelling Expenses ...	2,000	1,870	130	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Incidental Expenses ...	1,000	1,051	—	51
Q.—Telegrams, Telephones and Teleprinters ...	25,800	24,617	1,183	—
R.—Equipment ...	14,000	9,961	4,039	—
S.—Expenses in connection with International Meteorological Organisations ...	1,750	1,730	20	—
GROSS TOTAL ...£	907,584	785,030	151,509	28,955
			Surplus of Gross Estimate over Expenditure £122,554	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— T.—Appropriations in Aid ...	487,204	553,924	£66,720	
NET TOTAL ...£	420,380	231,106	Total Surplus to be surrendered £189,274	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Sale of obsolete and worn-out equipment ...	—	1,496
2. Compensation for loss of services of officers ...	—	349
3. Miscellaneous ...	—	5
		£1,850

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The excess was mainly due to the retention of a number of Radio Operators whom it was intended to transfer to the Meteorological Services (there was a corresponding saving on Subhead N.) and to an increase in the staff of the Air Traffic Control Service.
- D.—The excess was mainly due to expenditure on the flight testing of aircraft directional equipment at Shannon Airport and the Instrument Landing System at Dublin Airport for which no provision was made in the estimate.
- E.—The provision was mainly in respect of compensation for lands being acquired at Dublin Airport. Owing to legal difficulties no claims came in course of payment during the year.
- G.—The saving is due mainly to the deferment of the centre taxiway project for which £40,000 was provided, offset by minor works for which no provision had been made.

- H.—No expense was incurred on a road diversion project for which £30,000 was provided as the acquisition of the necessary lands had not been completed in 1956-57. There was a further saving of about £18,000 on a scheme for a cargo depot which was deferred. The saving of £48,000 was offset by expenditure of £27,000 on other engineering and architectural works not provided for in the estimate.
- I.—No construction work on this project was undertaken during the year.
- J.—Excess was due to wage increases and to an increase in the volume of maintenance work on the runways, taxiways and apron and on river embankments.
- K.—The excess was due mainly to the cost of additional cleaning staffs and to an increase in the cost and consumption of electricity.
- L.—The expenditure includes a sum of £1,775 in respect of 1955-56 which did not come in course of payment until 1956-57.
- N.—See Subhead A.
- Q.—Savings due to delay in completion of new meteorological stations at Kilkenny and Rosslare in respect of which provision had been made for telegraph and telephone communications.
- R.—Saving due to delays in delivery of supplies and replacements and to delays by contractors in submitting accounts.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable under the Air Navigation and Transport Acts	1,795	1,669

SHANNON AIRPORT

2. Landing fees, etc.	240,000	308,138
3. Sale of crops and lettings of surplus lands	4,500	3,242
4. Lettings of sites	2,770	3,612
5. Lettings of offices and stores	29,000	31,431
6. Staff hostels	950	696
7. Passenger hostels	5,000	8,209
8. Concession fees	10,900	13,640
9. Admission charges to airport	3,000	3,501
10. Staff payments in respect of transport	5,500	5,714
11. Catering Service	113,500	85,808
12. Class B communications traffic	1,200	2,241
13. En-route communications between transatlantic aircraft and Shannon aeronautical radio station	50,000	58,128
14. Miscellaneous receipts	1,908	5,765

L

	Estimated		Realised	
	£		£	
	Estimated	Realised	Estimated	Realised
DUBLIN AIRPORT	£	£	£	£
15. Surplus on Dublin Airport Management Account	28,000	36,041		
Deduct estimated amount of accumulated deficit on Aer Rianta, Teoranta, General Administration Account ...	11,219	14,300		
			16,781	21,741

METEOROLOGICAL SERVICES

16. Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information	400	389
	£487,204	£553,924

2. Traffic was much greater than was anticipated.
3. The amount realised from sale of hay and meadow was less than the amount received in 1955-56 on which the estimate was based.
4. Certain receipts outstanding in respect of 1955-56 came to hand in 1956-57.
5. There was an increase in the lettings of accommodation at the airport.
6. Receipts vary in accordance with the demand for accommodation by the staffs.
7. The demand for accommodation in the passenger hostels is variable with the volume of traffic at the airport.
8. Sales of fuel on which a concession fee is payable were much greater than was expected owing to an increase in the numbers of aircraft landings.
11. The profits in the catering financial year ended 31st January, 1956, on which the 1956-57 estimate was based exceeded the estimate by £24,933. A sum of £52,625 was, however, surrendered before 31st March, 1956, and brought to credit in the 1955-56 Account. Receipts in 1956-57 therefore fell short of the estimate by £27,692.
12. The surplus was due to the receipt in 1956-57 of arrears in respect of previous years.
13. The surplus was due to an increase in the charges from September, 1956.
14. Receipts vary considerably in accordance with services rendered on a repayment basis to tenants at Shannon Airport.
15. The surplus on the Management Account was brought to credit as an Exchequer Extra Receipt in 1955-56. Owing to increased traffic at Dublin Airport in the year 1955-56, receipts from landing fees, catering services, etc., were greater than anticipated.

The increase in the accumulated deficit on the Administration Account was due to a taxation claim in respect of the period 1941-42 to 1955-56 which had not been anticipated when the estimate was prepared.

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 seventeen Air Traffic Control Officers, seventy-three Aviation Radio Operators, sixty-three Aviation Radio Operators (Temporary), three Supervising Meteorological Officers, twelve Meteorological Officers, six Senior Meteorological Assistants, eighty-three Meteorological Assistants, eleven Station Assistants, and eleven Clerical Officers received sums ranging from £51 to £233 in respect of extra attendance and special duties.

NOTES

This Account includes expenditure of £556 in respect of remuneration of staff on loan, without repayment, to another Department.

The Account of another Department includes expenditure of £247 in respect of remuneration of staff on loan, without repayment, to this Department.

Surplus equipment valued at £120 was transferred, without repayment, to Shannon Airport from the Geological Survey Office (Vote 50) (S. 103/3/53).

Equipment valued at £59 was transferred, without repayment, to Office of Public Works (S. 103/3/53).

Used packing cases valued at £14 were transferred, without repayment, from Valentia Observatory to Department of Posts and Telegraphs. The cost of the transport of the cases was £6 (S. 99/19/50).

Equipment valued at £215 was transferred, without repayment, to this Department by Department of Agriculture (S. 90/13/53).

The following *ex-gratia* payments were made :—

- (a) £571 to a firm of naval consultants over and above the fees specified in the contract price in respect of extra services rendered in the designing of the crash launch for Shannon Airport (Subhead G.) (S. 102/4/57).
- (b) £9 to an air company in respect of loss of equipment in salvage work in connection with an aircraft accident at Shannon Airport in July, 1956 (Subhead D.) (S. 103/4/56).

Subhead L. includes expenditure on subsidised transport of immigration officials (£165), Customs and Excise staff (£785) and Post Office staff (£1,203) (S. 99/63/42).

Missing items of engineering equipment to the value of £14 were written off (S. 99/20/49). A deficiency in stores due to the theft of a quantity of electric cable to the value of £80 was written off (S. 99/14/56).

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
7th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	25,420	25,381	39	—
B.—Travelling and Incidental Expenses	200	245	—	45
C.—Expenses in connection with International Organisations	1,240	939	301	—
TOTAL£	26,860	26,565	340	45

Surplus to be surrendered ... £295

Extra Receipts payable to Exchequer					Estimated	Realised
					£	£
Fees	{ Patents ... ..	...	...	...	21,400	25,905
	{ Trade Marks and Designs ... ..	...	...	...	11,150	10,635
	{ Miscellaneous ... ..	...	...	...	1,450	593
					<u>£34,000</u>	<u>£37,133</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—A conference, attendance at which was provided for in the estimate, did not take place.

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
21st August, 1957.

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

POST AND TELEGRAPHS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Viet., 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 ...	529,000	522,492	6,508	—
A.2.—Metropolitan Offices ...	1,390,000	1,402,885	—	12,885
A.3.—Provincial Offices ...	3,117,000	3,082,013	34,987	—
A.4.—Stores Branch ...	184,000	189,308	—	5,308
B.—Travelling Expenses ...	28,300	26,729	1,571	—
BB.—International and other Conferences and Conventions ...	6,000	5,913	87	—
C.—Rent, Office Fittings, etc. ...	73,300	74,975	—	1,675
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	30,300	14,569	15,731	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail ...	492,800	499,875	—	7,075
E.2.—Conveyance of Mails by Road ...	91,300	92,435	—	1,135
E.3.—Packet Services at Home ...	2,500	2,602	—	102
E.4.—Packet Services — British and Foreign ...	20,600	22,274	—	1,674
E.5.—Conveyance of Mails by Air	273,000	288,968	—	15,968
F.—Payment to other Administrations in respect of Services rendered by Agency ...	5,400	5,806	—	406

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores	135,300	143,633	—	8,333
G.2.—Uniform Clothing ...	52,000	49,065	2,935	—
G.3.—Manufacture of Stamps, etc.	8,600	5,080	3,520	—
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges	250	611	—	361
H.2.—Losses by Default, Accident, etc.	3,600	3,160	440	—
H.3.—Incidental Expenses ...	26,400	23,948	2,452	—
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allow- ances	680,000	663,476	16,524	—
I.2.—Travelling Expenses ...	47,000	48,355	—	1,355
K.—Engineering Materials ...	182,000	278,333	—	96,333
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Main- tenance	10,000	15,075	—	5,075
L.2.—Contract Work	113,000	28,498	84,502	—
L.3.—Rent, Rates on Wires, Water, Light, etc. ...	52,300	55,959	—	3,659
L.4.—Incidental Expenses ...	2,800	3,196	—	396
<hr/>				
M.—Telephone Capital Repay- ments	987,700	987,699	1	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, certain Children's Allow- ances and other non-effec- tive Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921	396,800	365,205	31,595	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	26,500	25,072	1,428	—
N.3.—Agency Payments in respect of Compensation Allowances	27,000	24,673	2,327	—
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
O.1.—Salaries, Wages and Allowances	20,500	13,150	7,350	—
O.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	92,000	64,218	27,782	—
O.3.—Travelling and Miscellaneous Expenses	900	373	527	—
GROSS TOTAL ...£	9,108,150	9,029,623	240,267	161,740
			Surplus of Gross Estimate over Expenditure £78,527	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
T.—Appropriations in Aid ...	523,150	576,801	£53,651	
NET TOTAL ...£	8,585,000	8,452,822	Total Surplus to be surrendered £132,178	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officers injured in accidents	—	1,038

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1. and A.2.—Casual variations.

A.3.—Mainly economies from re-organisation of Telegraph Service.

A.4.—Excess due to relief from Telephone Capital funds being less than estimated.

B.—Less than estimated.

BB. and C.—Casual variations.

D.—Sites provided for not acquired,

- E.1., E.2. and E.3.—Casual variations.
- E.4.—Number of direct despatches to the U.S.A. and Canada greater than estimated.
- E.5.—Greater number of accounts than estimated cleared, and increased traffic.
- F.—Casual variation.
- G.1.—Payments outstanding from other Government Departments for stores supplied.
- G.2.—Purchases less than estimated.
- G.3.—Purchases of watermarked paper and payments for stamped stationery less than estimated.
- H.1.—Higher legal costs.
- H.2.—Casual variation. Classified schedule of losses on page 169.
- H.3.—Expenditure on savings publicity less than estimated.
- I.1.—Reduced labour force.
- I.2.—Casual variation.
- K.—The original Telephone Capital programme was revised and reduced with the result that the relief from Telephone Capital funds was less than estimated.
- L.1.—This subhead provides for the Department's share of the cost of repairs to Anglo-Irish cables, the extent of which cannot be foreseen.
- L.2.—Telegraph and common service works provided for were not undertaken.
- L.3.—Mainly increased electricity charges.
- L.4.—Casual variation.
- N.1.—Additional allowances, death gratuities and pension payments less than estimated. Expenditure is affected by the variations in the number of officers who die, retire, marry, or who meet with accidents, and cannot be accurately estimated.
- N.2.—Fewer allowances than estimated.
- N.3.—Amount of compensation allowances less than estimated.
- O.1., O.2. and O.3.—Works provided for not undertaken.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Void money orders	3,000	3,001
2. Void postal orders	3,800	3,780
3. Works for railway companies and others	8,500	7,522
4. Sale of Engineering stores	50,000	80,159
5. Receipts from Savings Bank funds	175,900	198,094
6. Rent of Post Office premises sublet	7,000	7,000
7. Repayment of sums advanced to officers under Subhead G.1.	10	—
8. Receipts from Social Insurance Fund	138,000	136,273
9. Receipts for agency services performed on behalf of other Governments	32,500	31,660
10. Receipts from British Government for excess parcel traffic	32,000	34,728
11. Sale of non-engineering stores	17,500	16,324
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)	27,000	25,485
13. Recovery of salaries of officers on loan to outside bodies	2,400	3,264
14. Miscellaneous receipts	25,540	29,511
	<u>£523,150</u>	<u>£576,801</u>

- 1., 2. and 3. Casual variations.
4. The quantity of stores which became available for sale was greater than anticipated.
5. Increased administration expenses of Savings Bank.
8. and 9. Casual variations.
10. Greater excess traffic.
11. Casual variation.
12. Payments less than anticipated.

14. Receipts under this heading, which are of a miscellaneous nature and cannot be accurately estimated, include the following:—

	£
(a) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	1,129
(b) Receipts in respect of commission on repurchase of stamps ...	3,518
(c) Receipts for services rendered in respect of engineering work, etc., for broadcasting services, etc. ...	2,720
(d) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc. ...	4,675
(e) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus ...	3,508
(f) Carriage of newspapers by departmental vans ...	7,030
(g) Amounts received from foreign countries for conveyance of air mails ...	2,098
(h) Other miscellaneous receipts ...	4,833

H.2.—LOSSES BY DEFAULT, ACCIDENT, ETC.—CLASSIFIED SCHEDULE

	£	s.	d.
Deficiency in Accounts—Due to loss of a registered letter in transit to Friars Road Sub-Office, Cork (S. 41/7/50) ...	140	0	0
Deficiency in Accounts—Losses ranging from 8s. 0d. to £99 8s. 4d., due to accidental fire, burglary, theft, fraud, etc. (15 cases) ...	462	18	8½
Commemoration, etc., stamps presented to Universal Postal Union, Berne, Philatelic Exhibition at New York, An Taoiseach and others ...	93	3	3
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—	£	s.	d.
Counter losses ...	379	14	11½
Irrecoverable amounts of Customs duties uncollected ...	7	19	9
Money orders ...	5	0	0
Postal orders ...	6	15	0
Savings Bank ...	2	1	7
Miscellaneous ...	11	15	11½
	413	7	3

Compensation for loss of or damage to parcels and insured letters—

	£	s.	d.
Loss—Registered and insured parcels ...	203	11	2
Unregistered and uninsured parcels ...	1,201	18	7½
Total (Parcels) ...	1,405	9	9½
Registered and insured letters ...	242	5	3½
Total (Loss) ...	1,647	15	1
	£	s.	d.
Damage—Registered and insured parcels ...	236	6	4
Unregistered and uninsured parcels ...	164	10	5½
Total (Parcels) ...	400	16	9½
Registered and insured letters ...	1	16	0
Total (Damage) ...	402	12	9½

TOTAL LOSS AND DAMAGE ... 2,050 7 10½

TOTAL ... £3,159 17 1

The total number of money orders issued and postal orders paid during the year was 10,209,000 amounting to a sum of £20,821,000. The total number of parcels dealt with was approximately 7,876,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £82,285,000. The total number of Savings Bank deposits and withdrawals was 1,995,000 and the amount involved was approximately £29,439,000.

The following cases of loss involved no charge on public funds, the amount being made good in each instance—

	£	s.	d.
Misappropriation of Savings Bank monies (3 cases) ...	55	0	0
Abstraction from postal packets (9 cases) ...	131	16	0
Theft of stores (1 case) ...	1	0	3
Misuse of official cash, etc. (3 cases) ...	335	15	8
Irregular negotiation of money order (1 case) ...	2	0	0
Theft of cash and stamps (2 cases) ...	14	0	
	£526	5	11

LOSSES BY DEFAULT, ETC. (STORES)

	£	s.	d.
Losses of postal stores from stock during transit, etc. ...	6	7	6
Losses of engineering stores written off under the authority of the Secretary, Engineer-in-Chief and Controller of Stores (80 cases) ...	114	7	3

Stores to the value of £81 12s. 8d. were used in making good malicious damage.

The total value of engineering stores handled during the year was £2,084,270.

EXTRA REMUNERATION (exceeding £50)

One hundred and seventeen Clerical Officers, two Law Clerks, twenty-three Writing Assistants, four Sorting Assistants, thirty-one Telephone Officers, one Head Messenger, four Adult Messengers, two Paper Keepers and one Shorthand Typist received extra remuneration varying between £51 and £203 in respect of extra attendance on week days.

Five Assistant Superintendents, fifty-five Overseers, one Assistant Telephone Supervisor, one Inspector, twenty-three Assistant Inspectors, thirteen Wireless Operators, three hundred and twenty-nine Post Office Clerks, Grade A, two hundred and fourteen Post Office Clerks, Grade B, two hundred and fifty-eight Postal Sorters, four hundred and eighty-six Postmen, one Boy Messenger, twenty-three Telephonists, eight Male Night Telephonists, four Night and Sunday Attendants, one Bun Mháistir Poist, fifteen Draughtsmen, twenty-three Telephone and Telegraph Mechanics, three Motor Mechanics, one hundred and thirty-eight Technicians, one hundred and seventeen Post Office Electricians, seventy-two Installers, three Liftmen, two Warehousemen, three Storemen, two Packers and Porters, one hundred and twenty-six Labourers, forty-five Doorkeepers, four Foremen Cleaners, thirty-two Cleaners, one Plater and one Machinist received extra remuneration varying between £51 and £307 in respect of extra attendance on week days, duty on Sundays, Public Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

From Vote 55 one Higher Executive Officer and one Clerical Officer received fees of £91 and £106 respectively.

NOTES

1. This Account includes expenditure of approximately £10,581 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 £556 in respect of staff temporarily lent, without repayment, to this Department.

3. Thirty-seven claims totalling £549 17s. 6d. and eleven claims totalling £80 10s. 1d. in respect of damage to departmental vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively.

In twenty-five cases in which no claim against members of the public arose the drivers were held to be guilty of negligence. The cost of making good the damage was £1,394 5s. 5d. and a sum of £19 1s. 10d. was recovered from the officers concerned in three cases.

4. Six claims for repayment services amounting to £89 9s. 11d. were abandoned or reduced under the authority of the Secretary, and four claims were reduced by £17 16s. 4d. under a halving agreement.

5. Ten amounts totalling £52 5s. 2d. 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. Balance of wages, etc., totalling £22 15s. 9d. were withheld.

6. Stores value £200 1s. 0d. were stolen from telephone kiosks during the year (115 cases). The cost of labour used in making good the damage was £19 12s. 9d. In nine cases proceedings were instituted and £6 13s. 11d. compensation was received.

7. Three amounts of £12 9s. 4d., £5 9s. 10d. and £92 14s. 3d. in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

8. Amounts totalling £62 13s. 6d. in respect of legal costs due from telephone subscribers were abandoned.

9. Free facilities were afforded to the National Mass Radiography Association for the display of slogans through the medium of the stamp cancelling machines during May, 1956, November, 1956, and January, 1957 (S. 72/1/55).

10. Surplus stores value £403 were taken over by the Department of Defence (S. 8/16/45).

11. Stores value £1,970, £14 and £18 surplus to the requirements of the Departments of Defence, Industry and Commerce and Justice, respectively, were taken over by this Department (S. 8/16/45, S. 99/19/50 and S. 13/34/54).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
30th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957

SUMMARY

Estimated Expenditure			Actual Expenditure		
Lines and Apparatus	Electric Light and Power		Lines and Apparatus	Telephone Services	Electric Light and Power Common Services
	Telegraph Services	Common Services			
£	£	£	£	£	£
86,470	*	55,420	24,558	*	25,368
46,450	222,205	5,500	26,980	266,444	7,153
56,980	673,390	42,025	74,034	635,647	37,838
1,115	38,815	110	520	44,123	224
£1,228,480			£1,142,889		

* Telephone construction is provided for by loans raised under the Telephone Capital Acts, 1924 to 1956.

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1957

Estimate £	Expenditure £
Construction (Telegraphs)—	
Shore Wireless Stations	945
Sundry Works (including fast Telegraph Apparatus) ...	23,613
TOTAL COST OF TELEGRAPH CONSTRUCTION—	
Cash	£7,810
Materials	16,748
	24,558
Construction (Common Services)—	
Electric Light, Electric Power, Heating—	
New Works—	
Cash	£18,011
Materials	7,357
	25,368
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£25,368

APPENDIX NO. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1957—continued

ESTIMATE				RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT CASH MATERIALS RENEWALS OF SUBMARINE CABLES (PART COST) (CASH) WORN-OUT AND OBSOLETE PLANT AND STORES— BOOK VALUE WRITTEN OFF STORES LEDGERS ... TOTAL COST OF RENEWALS AND REARRANGEMENTS ...£	EXPENDITURE			
Lines and Apparatus		Electric Light and Power	TOTAL		Lines and Apparatus		Electric Light and Power	
Telephone Services	Common Services	Telephone Services			Common Services			
£	£	£			£			
37,655	132,035	5,395	175,085	191,274	15,718	169,277	6,279	
6,795	75,170	5	81,970	87,687	6,136	81,110	441	
—	—	—	—	—	—	—	—	
£44,450	207,205	5,400	257,055	278,961	21,854	250,387	6,720	
2,000	15,000	100	17,100	21,616	5,126	16,057	433	
£46,450	222,205	5,500	274,155	300,577	26,980	266,444	7,153	
MAINTENANCE								
44,835	567,420	30,340	642,595	620,701	59,053	534,281	27,367	
11,545	96,370	11,685	119,600	111,600	14,679	86,450	10,471	
20	180	—	200	143	14	129	—	
580	9,420	—	10,000	15,075	288	14,787	—	
£56,980	673,390	42,025	772,395	747,519	74,034	635,647	37,838	
REPAIR OF STORES IN POST OFFICE FACTORY								
915	30,640	85	31,640	36,253	433	35,611	209	
200	8,175	25	8,400	8,614	87	8,512	15	
£1,115	38,815	110	40,040	44,867	520	44,123	224	
Total Cost of Repairs of Stores, etc.				...£				

APPENDIX No. II STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1957

RECEIPTS		£	£	ISSUES	£	£
Value of Stores in hand, 1st April, 1956—						
Stock at Rate Book prices on 31st March, 1956 ...			1,976,475 (a)	Works and Maintenance ...	...	823,338
Stores in transit on 31st March, 1956 ...			6,945	Repayment Services ...	...	2,003
			1,983,420	Sales ...	...	77,114
Engineering Materials Purchased ...			671,831	Factory, for use in manufacture, Plant, etc. ...	...	27,086
<i>Add</i>						929,541
Stores taken into stock in 1956-57 but not paid for on 31st March, 1957 ...			35,311	Value of Stores in transit on 31st March, 1957 ...	...	7,612
			707,142	Value of Stores in hand on 31st March, 1957 ...	...	1,718,905 (b)
<i>Deduct</i>						1,726,517
Stores taken into stock prior to 1st April, 1956, and paid for in 1956-57 ...			£62,541	(including Stores, £174,894, awaiting repair or condemnation ; for sale, £13,389 ; held for storm emergency purposes, £13,256)		
Stores paid for on 31st March, 1957, but not taken into stock in 1956-57 ...			9,675	Stocktaking adjustment ...	...	970
			72,216			
Manufactured articles received from Factory at cost ...			634,926			
Profit on Rate Book prices ...			23,166			
			15,516			
			£2,657,028			£2,657,028

(a) Includes stores valued £1,320,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £1,140,000 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 1956-57

Subhead N.1.

ESTABLISHED OFFICERS

	£
1. Annual allowances granted under the Superannuation Acts, 1834 to 1954, and certain Children's Allowances	239,445
2. Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6) ; and 1954 (No. 14 of 1954) (sec. 2))	71,741
3. Death Gratuities (Superannuation Acts, 1909 (sec. 2) ; 1914, (sec. 2) ; and 1954 (No. 14 of 1954) (sec. 2))	12,421
4. Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6))	709
5. Marriage gratuities to female officers	21,562

UNESTABLISHED OFFICERS

6. Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4) ; and 1914 (sec. 3))	2,960
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	2,819

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	13,548
	<u>£365,205</u>

Subhead N.2.

	£
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	25,072

Subhead N.3.

	£
Agency payments in respect of Compensation Allowances	24,673
TOTAL	<u>£414,950</u>

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 1956.

—	Receipts in the Year ended 31st March, 1957	Total for the previously expired period	Total to 31st March, 1957	—	Payments in the Year ended 31st March, 1957	Total for the previously expired period	Total to 31st March, 1957
£	£	£	£	£	£	£	£
To Balance on 31st March, 1956	18,246	—	—	By Balance on 31st March, 1956	—	18,246	—
„ Advances from the Exchequer	1,650,000	17,101,858	18,751,858	„ Expenditure on works	1,807,084	15,763,612	17,570,696
„ Stores held under Suspense Head now allocated ...	180,000	—	—	„ Expenditure on stores not yet allocated (Suspense Head)	—	1,320,000	1,140,000
				„ Balance on 31st March, 1957	41,162	—	41,162
TOTAL ...£	1,848,246	17,101,858	18,751,858	TOTAL ...£	1,848,246	17,101,858	18,751,858

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
30th September, 1957.

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

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	510,900	455,279	55,621	—
B.—Equipment, inclusive of Labour ...	13,000	12,262	738	—
GROSS TOTAL ...£	523,900	467,541	56,359	—
			Surplus of Gross Estimate over Expenditure £56,359	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ...	93,400	93,964	£564	—
NET TOTAL ...£	430,500	373,577	Total Surplus to be surrendered £56,923	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Licence fees ...	411,000	409,940

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

	Estimated	Expended
	£	£
A.—Expenses of Broadcasting		
1. Salaries, Wages and Allowances ...	282,000	256,536
2. Daily Programmes, including Public Concerts ...	160,000	141,839
3. General Expenses, including certain Equipment, Travelling, Subsistence and Entertainment Expenses	68,900	56,904
1. Savings due to vacancies not being filled during the year, to delay in completing the new Cork studios and to expenditure on other broadcasting developments not being incurred.		
2. The expenditure on artistes' fees and performing right fees, etc., was less than anticipated and expenditure on certain developments was not incurred, e.g., delay in provision of better broadcasting trunk lines.		
3. The expenditure on certain items, e.g., heating, lighting and purchase of music was less than anticipated.		

B.—Casual variation.

APPROPRIATIONS IN AID

					Estimated	Realised
					£	£
1. Receipts from advertisements	...	...	...	...	85,400	87,092
2. Miscellaneous	...	...	...	...	8,000	6,872
					<u>£93,400</u>	<u>£93,964</u>

1. Casual variation.

2. Concert receipts were less than anticipated mainly because the Symphony Orchestra played in fewer provincial centres and receipts from two concerts fell into the following year's Account.

EXTRA REMUNERATION (exceeding £50)

Three Clerical Officers, one Adult Messenger and fourteen Doorkeepers received extra remuneration varying from £54 to £223 in respect of extra attendance.

Forty-seven orchestra members, one Actress, two Actors, two Programme Assistants, one Assistant Programme Head, one Sports Officer, one Talks Producer, two Clerical Officers and one Technician received extra remuneration varying from £53 to £332 for extra attendance and professional services rendered.

Five Inspectors, three Acting Inspectors, thirty-seven Technicians and one Un-established Labourer received extra remuneration varying from £54 to £282 in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

The News Editor received a gratuity of £100 for additional work and responsibility undertaken during the year.

NOTES

This Account includes expenditure of approximately £325 in respect of staff temporarily lent, without repayment, to another Department.

The Accounts of another Department include expenditure of approximately £823 in respect of staff temporarily lent, without repayment, to this Office.

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

31st August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Act, 1954 (No. 13 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 ...	2,425,070	2,336,062	89,008	—
A.1.—Military Educational Courses abroad ...	7,200	5,222	1,978	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	10,000	8,616	1,384	—
A.3.—Bounties, Rewards and Gratuities ...	7,500	7,557	—	57
B.—Marriage Allowance ...	418,021	413,484	4,537	—
C.—Pay of Civilians attached to Units ...	682,966	720,666	—	37,700
D.—Pay of Chaplains and Officiating Clergymen ...	11,366	10,567	799	—
E.—Pay of Officers of Medical Corps, etc. ...	105,811	108,920	—	3,109
F.—Medicines and Instruments ...	15,066	12,086	2,980	—
G.—Subsistence and other Allowances ...	49,885	52,977	—	3,092
H.—Transport of Troops ...	58,557	55,805	2,752	—
I.—Conveyance of Stores, etc. ...	1,805	3,109	—	1,304
J.—Mechanical Transport ...	119,464	80,438	39,026	—
K.—Provisions and Allowances in lieu ...	570,848	536,873	33,975	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol and Oils	79,509	84,216	—	4,707
M.—Clothing and Equipment ...	352,650	253,852	98,798	—
N.—Animals and Forage	10,944	8,165	2,779	—
O.—General Stores	235,404	187,910	47,494	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment	421,290	393,440	27,850	—
P.1.—Civil Defence	55,686	16,706	38,980	—
P.2.—Naval Service	291,019	126,020	164,999	—
Q.—Engineer Stores	13,811	21,400	—	7,589
R.—Fuel, Light and Water in kind and Fuel Oils	144,080	167,285	—	23,205
S.—Barrack Maintenance and New Works	181,663	162,445	19,218	—
S.1.—Marine Transport Service (Vessels)	19,169	21,131	—	1,962
T.—Military Lands	6,638	4,811	1,827	—
U.—Compensation	9,500	7,595	1,905	—
V.—Barrack Services	70,631	56,728	13,903	—
W.—Insurance	55,240	56,918	—	1,678
X.—Incidental Expenses	17,355	8,232	9,123	—
X.1.—Telegrams and Telephones	43,121	45,396	—	2,275
X.2.—Hospital Treatment of Soldiers' Dependants	5,000	1,284	3,716	—
X.3.—Irish Red Cross Society (Grant-in-Aid)	14,200	10,452	3,748	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances	288,891	289,055	—	164
Y.1.—Travelling Expenses of Office Staff	3,000	3,052	—	52
Y.2.—The Reserve Defence Force	420,935	442,055	—	21,120
Y.3.—The Reserve Defence Force— An Fórsa Cosanta Áitiúil and An Slua Muiri (Grants- in-Aid)	19,000	18,704	296	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.4.—Bureau of Military History : Salaries, Wages and Allowances	19,190	16,002	3,188	—
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	1,460	1,440	20	—
B.B.—Medals, etc.	500	38	462	—
Balances Irrecoverable	—	267	—	267
GROSS TOTAL ...£	7,263,450	6,756,981	614,750	108,281
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £506,469	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
Z.—Appropriations in Aid ...	230,000	221,079	£8,921	
NET TOTAL ...£	7,033,450	6,535,902	Net Surplus to be surrendered £497,548	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Commission on insurance premiums collected from officers of the Defence Forces	—	689

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 expected.
- A.2.—The number of shows at which the equitation team competed was less than anticipated.
- 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 £4,037 paid to civilians employed on the construction of bodies on Civil Defence rescue vehicles (S. 4/54/47).
- D.—Due to reduction in average strength, the services of officiating clergymen were not required to the extent expected.
- E.—Excess due to payment of arrears of professional pay to medical officers (£60), to payment of arrears of cost-of-living bonus to nurses (£1,000) and to the average nursing strength being higher than that for which provision was made.
- F.—X-ray films and equipment were not purchased to the extent for which provision was made.

- G.—The number of officers, N.C.O.'s and privates on duty with An Fórsa Cosanta Áitiúil was increased with a consequent increase in the cost of subsistence allowance.
- H.—The average strength was below that for which provision was made.
- I.—There was an increase in transport rates, and expenditure on the conveyance of furniture and effects of married officers was greater than expected.
- J.—Vehicles and spare parts were not purchased to the extent originally proposed.
- K.—The average strength was below that for which provision was made.
- L.—Due to increase in the price of petrol.
- M.—Proposed purchases were not made and orders placed were not completed.
- N.—The programme for the replacement of horses was not fully carried out, and there was also a consequent saving on the provision for forage.
- O. and P.—Purchases were not made to the extent provided for and deliveries of stores were not up to expectations.
- P.1.—Vehicles, equipment and stores were not purchased to the extent proposed and grants to local authorities were less than anticipated.
Expenditure includes a sum of £6 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).
- P.2.—Average strength was below that for which provision was made (£14,000). The major overhaul and refit of a corvette, the replacement of a supply ship, the purchase of a launch and two seaward defence boats did not materialise and, in addition, stores and equipment were not purchased to the extent originally proposed, resulting in savings of approximately £150,000.
Expenditure includes sums amounting to £4 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39).
- Q.—Excess mainly due to stores ordered in the financial year 1955-56 being delivered in 1956-57.
Expenditure includes a sum of £5 paid to a contractor in respect of a clerical error made when tendering (S. 9/13/39).
- R.—Excess mainly due to increased electricity charges and increased consumption of electricity consequent on the provision of further amenities for soldiers during the year.
- S.—New works were not proceeded with to the extent anticipated. Expenditure includes sums amounting to £68 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39 and S. 9/7/57).
- S.1.—Excess due to increase in remuneration of members of the Marine Transport Service (Vessels) retrospective to 1st October, 1955.
- T.—The acquisition of sites at Dublin and Mullingar was deferred.
- U.—It is not possible to forecast accurately the expenditure under this heading.
- V.—Purchases were not made to the extent provided for and deliveries of stores were not up to expectations.
- W.—Excess due to an increase in insurance rates.
- X.—A proposed recruiting drive was cancelled with a consequent saving of £6,834 on advertising; in addition, there was a saving of £1,558 due to requirements of books and manuals being less than anticipated.
- X.1.—Excess due to an increase in telephone charges and in the wages of telephone operators.
- X.2.—Saving due to the number receiving hospital treatment being less than expected

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.2.—Reservists reported for annual training in greater numbers than expected and the provision for their pay, allowances and rations was exceeded by £15,120. In addition, a sum of approximately £6,000 was paid in respect of an increase in mileage allowance which was granted during the year with retrospective effect from October, 1952, for cars in use by An Fórsa Cosanta Aitiúil.

Y.4.—Saving due to vacancies remaining unfilled.

B.B.—Medals were not purchased to the extent 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	11,998
2. Sale of surplus land	25,000	6,176
3. Deductions from officers' pay in respect of occupation of official quarters	29,600	16,755
4. Rents from canteen lettings	50	36
5. Sale of surplus stores and unserviceable clothing	32,690	18,676
6. Receipts from dental workshops	400	327
7. Receipts from clothing issued on repayment	5,500	4,085
8. Sale of manure, etc.	250	281
9. Sale of cast horses	1,200	902
10. Sale of hides and offals	5,500	4,840
11. Sale of supplies on repayment	50,000	45,821
12. Revenue from bands	1,500	1,323
13. Receipts on discharge by purchase	1,000	642
14. Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals	4,000	3,835
15. Receipts in respect of barrack damages	900	729
16. Receipts for fuel, light and water and barrack services	16,500	10,602
17. Mechanical or horse transport on repayment	4,000	2,510
18. Refunds for warrants issued on repayment	6,750	6,892
19. Receipts from stores issued on repayment	2,500	2,579
20. Engineer services rendered on repayment	800	3,877
21. Show prizes	2,000	1,126
22. Refunds in respect of services of seconded officers	2,000	3,497
23. Receipts for X-ray and aerial photographs	1,000	985
24. Receipts for use of power for private wireless sets	60	107
25. Refunds in respect of telephones	1,700	2,604
26. Receipts from civil defence equipment sold to local authorities	100	237
27. Miscellaneous	15,000	19,637
	<u>£230,000</u>	<u>£21,079</u>

1., 3.–10. (inclusive), 12.–15. (inclusive), 17.–19. (inclusive), 21., 23., 24. and 25. It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

2. An anticipated sale of surplus land did not materialise.

11. The issue of supplies on repayment was considerably greater than anticipated.
16. Sales of furniture to officers in occupation of married quarters were less than expected.
20. Surplus mainly due to the erection on a repayment basis of premises at Dublin for the Army Canteen Board at a cost of £3,357.
22. There was an increase in the number of seconded officers.
25. Consequent on increased telephone charges.
27. Receipts under this heading are difficult to foresee and accurate estimation is not possible. These include:—

(a) Purchase of officers' cars—refunds of advances	£4,569
(b) Occupation of married quarters	£3,689
(c) Accommodation of civilians	£4,846
(d) Recoveries in respect of payments charged in prior years ...	£4,004

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1956-57 Vote	Cash Losses charged to Balances Irrecoverable, 1956-57
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Two cases of theft involving a loss of £274 in respect of which a sum of £111 was recovered (S. 8/22/52 and S. 8/1/57)	163	—
2. Loss of, or damage to, stores. Two cases due to negligence involving a loss of £3. Disciplinary action was taken (S. 4/25/50 and S. 6/13/53)	3	—
3. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amount- ing to £561 were recovered against a gross loss of £2,669	2,108	—
(S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/5/49, S. 4/25/50, S. 6/13/53, S. 6/5/54, S. 6/3/55, S. 6/7/56, S. 6/8/56, S. 6/13/56 and S. 4/25/56).		
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 £1,729 of which sums amounting to £17 were recovered (S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/5/49, S. 4/25/50, S. 6/13/53, S. 6/4/56, S. 6/6/56, S. 6/7/56, S. 6/8/56, S. 6/9/56, S. 6/10/56, S. 6/11/56 and S. 4/25/56).	1,712	—

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1956-57 Vote	Cash Losses charged to Balances Irrecoverable, 1956-57
	£	£
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £3,947 ... (S. 8/20/39, S. 8/5/44, S. 6/3/48, S. 8/3/48, S. 4/21/49, S. 6/13/53, S. 8/11/55 and S. 4/25/56).	3,947	—
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £20 (S. 4/3/48 and S. 8/14/48)	20	—
7. 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 £2,637. Items valued £1,100 were salvaged (S. 8/29/39 and S. 4/98/39)	1,537	—
8. Four slaughtered beasts were condemned as unfit for human consumption. The total loss was £262 but the sum of £31 was borne by the contractor and £14 was realised from the sale of the hides and offals (S. 4/10/34 and S. 7/16/31)	—	217
9. Debit balances on non-effective soldiers' accounts (S. 4/34/49, S. 4/33/54 and S. 4/25/56)	89	50
10. Value of clothing found to be deficient on desertion of members of the Defence Forces (S. 4/25/56)	696	—
11. Waiver of three claims in respect of defaults in contracts (£48, £50 and £103) (S. 9/12/40) ...	201	—
12. Seven 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 £957 together with a sum of £86 in respect of barrack service deficiencies, etc., were irrecoverable (S. 4/41/48) ...	1,043	—
13. One case of damage to a building (Government property) as a result of an accident in which it was found that no person was responsible through negligence or want of care, resulted in a loss of £25 (S. 6/13/53)	25	—
14. Due to a leakage in the submarine main supplying water for Haulbowline a loss of £40 was involved (S. 79/1/54)	40	—
TOTAL	11,584	267

EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £230 each from Vote I for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £100 from Vote 55 for professional services in connection with Wireless Broadcasting.

An Army officer received an allowance of £155 from Vote 29 for technical services rendered in connection with the inspection of industrial explosives.

NOTES

This Account includes the sum of £3,290 in respect of pay and allowances of Army officers on loan to other Departments.

This Account includes expenditure of £1,041 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

The Account of another Department includes expenditure of £344 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

A plot of ground at Ballincollig was transferred to the Department of Posts and Telegraphs for the purpose of erecting a unit automatic telephone exchange (S. 38/1/56).

A plot of ground at Youghal, Co. Cork, was transferred to the Department of Posts and Telegraphs for the purpose of erecting a Post Office and telephone exchange. A payment of £312 was made to this Department by the Department of Posts and Telegraphs out of Telephone Capital Funds in respect of the portion of the site used for telephone purposes (S. 38/5/51).

Stores surplus to Army requirements, valued at £1,970, were taken over by the Department of Posts and Telegraphs (S. 8/16/45).

Stores valued at £403 which were surplus to the requirements of the Department of Posts and Telegraphs were transferred to this Department (S. 8/16/45).

Two tenancies of Department of Defence property were terminated owing to the very bad condition of the cottages. The tenants continued in occupation and on evacuation owed sums amounting to £9 in respect of rent, the claims for which were abandoned (S. 55/23/30).

This Account includes nugatory payments amounting to £44 in respect of goods ordered from the British Board of Admiralty which were found to be unsuitable (S. 8/9/46).

Services were rendered by the Army in harvesting operations in 1954 both in flooded and non-flooded areas. These services were rendered free of charge in the flooded areas. Articles of part-worn uniforms to the estimated value of £1,215 were rendered unserviceable as a result of these operations (S. 4/9/55).

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

McDonagh Barracks, Curragh Training Camp	...	...	£2,822
Naval Base, Haulbowline	...	...	£14
Kilworth Camp	...	...	£8

Expenditure amounting to £3 was incurred within the year on repairs to a fence surrounding a plantation in the Curragh Training Camp which was damaged by fire.

Ex-gratia payments were sanctioned by the Minister for Finance as follows:—

- | | |
|-----|---|
| £ | |
| 3 | to a civilian in respect of damage to bicycle arising out of an accident involving an Army lorry. Subhead U. (S. 6/10/55). |
| 9 | to a reservist in respect of annual grant for 1955. Subhead Y.2. (S. 4/2/47). |
| 1 | to a civilian doctor in respect of medical services (including a medical report) furnished on behalf of an ex-member of An Fórsa Cosanta Áitiúil. Subhead U. (S. 15/3/48). |
| 17 | to two civilians in respect of consequential loss sustained as a result of a collision between their motor car and an Army lorry. Subhead U. (S. 6/6/56). |
| 2 | to two members of the staff in respect of damage to personal property. Subhead X. (E. 109/41/41). |
| 123 | to a contractor in respect of his tender for the conveyance of an Army equitation team to the U.S.A. and back. Subhead A.2 (S. 9/7/53). |
| 117 | to an Officers' Mess as a re-imbursement for rations supplied to a civilian employee. Subhead K. (S. 4/10/52). |
| 10 | to a civilian employee in respect of time lost and medical expenses arising out of an accident involving an Army car. Subhead U. (S. 6/11/56). |
| 23 | to the manager of two national schools toward compensation and rates for the schools the use of which was provided free of rent for training of units of An Fórsa Cosanta Áitiúil. Subhead U. (S. 15/3/49). |
| 2 | to a civilian in respect of damage and disturbance caused to military lands of which he was the tenant. Subhead U. (S. 7/26/34). |

PEADAR MacMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,

3 Deire Fómhair, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

ARMY PENSIONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	6,281	6,379	—	98
B.—Travelling Expenses ...	10	—	10	—
REFEREE AND ADVISORY COMMITTEE				
C.—Salaries, Wages and Allowances	13,838	13,283	555	—
D.—Travelling Expenses ...	1,400	1,271	129	—
PENSIONS, ALLOWANCES, ETC.				
E.—Wound and Disability Pensions and Gratuities, etc.	166,000	162,826	3,174	—
F.—Allowances, and Gratuities to Dependants, etc. ...	84,300	73,493	10,807	—
G.—Surgical and Medical Appliances	1,000	953	47	—
H.—Hospital Treatment ...	1,250	1,146	104	—
I.—Military Service Pensions ...	638,000	635,547	2,453	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1953 ...	309,500	284,723	24,777	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,800	2,658	142	—
L.—Incidental Expenses ...	3,400	2,381	1,019	—
M.—Connaught Rangers (Pensions) Acts, 1936 to 1953	1,354	1,165	189	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	1,727	1,600	127	—
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	398,000	353,678	44,322	—
P.—MacSwiney (Pension) Act, 1950	500	500	—	—
Q.—Pensions Act, 1952 ...	1,000	1,000	—	—
TOTAL	1,630,360	1,542,603	87,855	98

Surplus to be surrendered ... £87,757

Extra Receipts payable to Exchequer	Estimated Realised	
	£	£
Refunds of overpayments	—	2,534
Recoveries in respect of pension liability	—	440
		<u>£2,974</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—A vacancy in the office staff was not filled ; also, a post as member of the Advisory Committee was vacant for part of the year.
- D.—Travelling was less than anticipated.
- E.—Some pensions remained unpaid as life certificates were not forthcoming or addresses were unknown.
- F.—The number of new cases coming on pay was less than anticipated.
- H.—It is not possible to estimate with any greater degree of accuracy the expenditure under this subhead.

- J.—The number of new cases coming on pay was less than expected.
- L.—The number of applicants requiring medical examination, particularly those for special allowances, was less than anticipated.
- M.—Payment of pension could not be made in two cases.
- N.—Saving due to increased abatement following an increase in the rate of disability benefit under the Social Welfare Acts.
- O.—The number of new cases coming on pay was less than anticipated and there was a reduction in the average annual rate of allowance.

NOTES

A payment of disability pension amounting to £9 was made in error to a former temporary pensioner in May, 1953. Consequent on the increases granted under the Army Pensions Acts, 1953, the pensioner became entitled to arrears amounting to £3. This amount has been withheld and the balance of £6 has been written off as irrecoverable (P. 19/24/44).

An applicant for a pension under the Military Service Pensions Act, 1934, was paid in error the sum of £60 in August, 1943. Recovery of this amount was not feasible and it has now been written off as irrecoverable (P. 20/26/53).

Certain non-commissioned officers were overpaid short-service gratuities to the amount of £110 during the period 1947-49. The sum of £79 has been recovered from reserve pay and grant and the balance of £31 has been written off as irrecoverable (P. 12/1/53).

Mainly due to non-disclosure of means by applicants, a sum of £2,068 in respect of special allowances was overpaid in previous years. Of this sum £308 has been recovered and the balance of £1,760 has been written off as irrecoverable (P. 19/29/56, P. 19/275/47, P. 19/548/51, P. 19/35/56, P. 19/363/52, P. 19/34/56, P. 19/466/46, P. 19/110/53, P. 19/473/53, P. 19/181/47, P. 19/39/56, P. 19/435/53, P. 19/335/46, P. 19/169/52, P. 19/292/51, P. 19/293/47, P. 19/84/49, P. 19/44/56, P. 19/463/51).

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
13th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for External Affairs, and of certain Services administered by that Office (No. 16 of 1924), including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
HEADQUARTERS				
A.1.—Salaries, Wages and Allowances	71,300	69,956	1,344	—
A.2.—Travelling Expenses ...	700	988	—	288
A.3.—Incidental Expenses ...	1,930	2,963	—	1,033
A.4.—Telegrams and Telephones	4,500	4,052	448	—
A.5.—Subscriptions to Inter-Governmental Legal Bodies	790	542	248	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	291,920	258,236	33,684	—
B.2.—Travelling Expenses ...	15,000	26,457	—	11,457
B.3.—Postage, Stationery, Telegrams and Telephones ...	12,400	12,770	—	370
B.4.—Incidental Expenses ...	2,750	3,441	—	691
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	50	38	12	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	10,000	9,082	918	—
C.2.—Irish News Agency ...	35,000	45,000	—	10,000
C.3.—Information Material ...	10,000	6,480	3,520	—
C.4.—Official Entertainment ...	6,000	5,977	23	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Gift from Ireland to His Holiness Pope Pius XII				
Original ... Nil				
Supplementary ... £1,186	1,186	916	270	—
	463,526	446,898	40,467	23,839
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,176	—	1,176	—
GROSS TOTAL				
Original ... £462,340				
Supplementary 10				
£ 462,350	462,350	446,898	39,291	23,839
			Surplus of Gross Estimate over Expenditure £15,452	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	5,100	4,678	£422	
			Net Surplus to be surrendered	
NET TOTAL				
Original ... £457,240				
Supplementary 10				
£ 457,250	457,250	442,220	£15,030	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£
2,500	2,969

Details of the above receipts are as follows:—

Miscellaneous fees	34
Profit on exchange	129
Fees for consular services on estates	535
Bank interest on sub-accountants' balances	36
Repayments of expenditure on repatriation and maintenance	33
Refund of cost of commercial reports	23
Recovery of expenditure charged in prior year	426
Accumulated balances on dead accounts	1
Proceeds of sale of pamphlets issued by the Department	128
Proceeds of sale of photographs and publications issued by the Cultural Relations Committee	1,601
Miscellaneous	23
	£2,969

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by headquarters staff was greater than anticipated.
- A.3.—Expenditure on purchase of newspapers for headquarters and on purchase and postage of Irish newspapers for offices abroad proved higher than anticipated. Expenditure on miscellaneous items was also greater than expected.
- A.4.—Cost of telegrams and telephone services are difficult to estimate accurately.
- A.5.—The amount of the subscription to the Hague Conference on Private International Law had not been settled when estimate was framed.
- B.1.—Saving due to vacancies in offices abroad.
- B.2.—Excess due to unforeseen and abnormal transfers of officers serving abroad.
- B.3.—Cost of various services covered by this subhead is difficult to estimate accurately.
- C.1.—Services under this subhead were curtailed during the year.
- C.2.—An additional sum of £10,000 was provided to enable the Irish News Agency to meet increased costs of operation.
- C.3.—It was not found possible to proceed with all the projects envisaged under this heading.
- C.5.—Full liabilities under this subhead could not be discharged in 1956–57. The balance fell due for payment in the next financial year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sum recoverable in respect of salaries, etc., of staff seconded to C6ras Tráchtála, Teoranta, etc.	5,095	4,678
2. Miscellaneous	5	—
	<u>£5,100</u>	<u>£4,678</u>

EXTRA REMUNERATION (exceeding £50)

One officer of this Department received a sum of £139 from the Vote for Wireless Broadcasting.

NOTES

Fees (stamps) amounting to £38,459 in respect of this service were received during the year.

Accounts of other Departments include expenditure of approximately £1,650 in respect of staff lent, without repayment, to this Department.

Ten claims amounting to £85 for refund of expenditure on repatriation and maintenance were abandoned as irrecoverable (S. 71/9/53).

SEAN MURPHY,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
20th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for contributions to the Council of Europe, the Organisation for European Economic Co-Operation and the United Nations; 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 ...	9,200	9,058	142	—
A.2.—Travelling Expenses ...	5,300	3,608	1,692	—
A.3.—Incidental Expenses ...	300	275	25	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION				
B.1.—Contribution towards the Expenses of the Organisation ...	8,000	9,124	—	1,124
B.2.—Travelling Expenses ...	1,500	1,092	408	—
B.3.—Incidental Expenses ...	100	19	81	—
UNITED NATIONS				
C.1.—Contribution to the United Nations ...	55,000	47,958	7,042	—
C.2.—Travelling Expenses ...	10,000	6,525	3,475	—
C.3.—Incidental Expenses ...	3,000	834	2,166	—
C.4.—Contribution to the United Nations Children's Fund ...	5,000	5,000	—	—
C.5.—Contribution towards Technical Assistance Programme ...	5,000	5,000	—	—
C.6.—Contribution towards the United Nations Emergency Force				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £6,850				
	6,850	6,810	40	—
	109,250	95,303	15,071	1,124
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	6,840	—	6,840	—
GROSS TOTAL				
<i>Original</i> ... £102,400				
<i>Supplementary</i> ... 10				
	£ 102,410	95,303	8,231	1,124

Surplus to be surrendered ... £7,107

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Refund as a result of the reduction of the Working Capital		
Fund of O.E.E.C.	—	4,471

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—The saving was mainly due to the number of meetings of Committees of the Consultative Assembly being less than anticipated.
- A.3.—Entertainment expenses were less than anticipated because of reduced number of meetings.
- B.1.—The estimate of Ireland's contribution to the expenses of the Organisation had to be assessed before final details of the Organisation's budget were available.
- B.2.—Travelling undertaken was less than anticipated.
- B.3.—Incidental expenses were less than anticipated.
- C.1.—Precise details of the basis on which the contribution was to be assessed were not available when the estimate was being prepared.
- C.2.—When the estimate was being prepared information was not available regarding the size and composition of the proposed delegation to the 11th Session of the General Assembly or as to the duration of the Session.
- C.3.—The provision for entertainment purposes was not called on to the extent anticipated.

SEAN MURPHY,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
20th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	1,183,000	1,156,295	26,705	—
B.—Travelling Expenses ...	37,000	38,422	—	1,422
C.—Incidental Expenses ...	1,440	1,172	268	—
D.—Telegrams, Telephones, Postage and Poundage ...	48,800	47,410	1,390	—
E.—Provision of Rooms for Official Purposes ...	600	633	—	33
F.—Manufacture of Insurance Stamps	700	700	—	—
G.—Advertising	600	669	—	69
H.—Insured Persons' Medical Certificates	118,500	118,028	472	—
I.—Blind Pensions Medical Certificates	450	362	88	—
J.—Subscription, etc., to International Organisation ...	300	123	177	—
K.—Transport and Compensation	2,890	1,790	1,100	—
L.—Advances to Workpeople for Fares	70	4	66	—
N.—Losses	—	221	—	221
GROSS TOTAL ...£	1,394,350	1,365,829	30,266	1,745
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £28,521	
Deduct—			Deficiency of Appropriations in Aid realised	
M.—Appropriations in Aid ...	843,150	827,608	£15,542	
NET TOTAL ...£	551,200	538,221	Net Surplus to be surrendered £12,979	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of two officers injured in accidents	—	74

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GIANT

A.—Saving due to unfilled vacancies and retrenchments partly offset by grade pay increases.

B.—Excess mainly due to the fact that expenditure on insured persons' travelling and on subsistence allowances to staff proved to be greater than estimated.

C.—Expenditure on uniforms and on fees to Registrars was less than expected.

D.—Postal expenses were less than anticipated.

E.—Estimated as closely as practicable.

G.—Expenditure on non-recurrent advertising was greater than expected.

H.—Casual variation.

I.—Saving due to the number of certificates being less than expected.

J.—As the Department was not represented at one meeting of the International Social Security Association, there was a saving on travelling and subsistence expenses.

K.—Saving mainly due to non-replacement during the year of two cars.

L.—Applications for advances were considerably fewer than allowed for.

N.—The charge to the subhead comprises—

1. Cash shortages at Local Offices not exceeding £2 in any case (except one for the sum of £2 10s. 0d.) and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S. 70/1/47 and S. 73/3/54) £32
2. Losses resulting from theft and fraudulent conversion to his own use by a messenger of benefit cheques and pay orders. The total value of these cheques and orders was £229. The actual loss to public funds was reduced to £185 owing to the disallowance of payment on a cheque for £25 which had not been signed and by the stopping of payment on orders to a total value of £19. The messenger was prosecuted and dismissed. A net balance of wages of £2 due was withheld (S.73/3/54) £185
3. Further losses due to misappropriation of benefit cheques and of money received in payment of insurance contributions by one of the local agents referred to in the notes on the Losses subhead in the Appropriation Account for 1955–56. The local agent concerned had already been prosecuted in respect of other misappropriations amounting to £106 (which amount was made good) and dismissed from the service. It was impracticable to take action against him in respect of these further losses. A net balance of salary of £1 due was withheld (S.73/3/54) £3
4. Overpayment of salary in respect of excess leave taken by another local agent who fraudulently converted to his own use benefit cheques to the value of £15 and misappropriated £1 in cash. He was prosecuted and dismissed. The misappropriations totalling £16 were made good (S. 73/3/54) £1

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952	841,400	825,974
2. Receipts from sale of motor cars and parts	250	13
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance	720	736
4. Impressed stamping fees	300	308
5. Repayment of sums advanced to workpeople	70	3
6. Miscellaneous	410	574
	<u>£843,150</u>	<u>£827,608</u>

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. No cars were sold during the year.

3. Estimated as closely as practicable.

4. Casual variation.

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)

A Higher Executive Officer and an Executive Officer received allowances of £125 and £83, respectively, for the performance of higher duties.

A Clerical Officer received £107 from the Vote for Wireless Broadcasting in respect of broadcasting fees.

Thirty-eight Clerical Officers received sums varying from £51 to £119 in respect of overtime.

NOTES

This Account includes expenditure of approximately £3,795 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 £857 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to subhead C. includes an *ex-gratia* payment of £8 in respect of medical expenses to an officer of the Department for personal injury (P. 18/10/48).

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Meán Fómhair, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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				
Original ... £2,116,000				
Supplementary 1,572,000				
	3,688,000	3,688,000	—	—
B.—Investment Return				
Original ... £30,000				
Supplementary 9,000				
	39,000	38,922	78	—
TOTAL				
Original ... £2,146,000				
Supplementary 1,581,000				
	£ 3,727,000	3,726 922		
Surplus to be surrendered ...£			78	

NOTE

Payments out of subhead A. in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

P. J. KEADY,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
9 Meán Fómhair, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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 ...	10,310,000	10,178,844	131,156	—
B.—Children's Allowances ...	5,350,000	5,365,248	—	15,248
C.—Unemployment Assistance ...	1,127,000	1,136,761	—	9,761
D.—Widows' and Orphans' Non-contributory Pensions ...	1,739,000	1,682,206	56,794	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	84,000	80,740	3,260	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	10,079	—	79
G.—Welfare of the Blind ...	18,500	17,220	1,280	—
H.—Grants towards the Supply of Fuel for Necessitous Families	146,000	176,998	—	30,998
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	37,500	—	—
K.—Assistance paid in Error and Irrecoverable ...	—	724	—	724
L.—Extra-Statutory Grants ...	—	971	—	971
GROSS TOTAL ...	£18,822,000	18,687,291	192,490	57,781
			Surplus of Gross Estimate over Expenditure £134,709	
			Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	299,000	302,784	£3,784	
NET TOTAL ...	£18,523,000	18,384,507	Total Surplus to be surrendered £138,493	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and D.—The numbers of pensioners were less than expected.
- B. and C.—Estimated as closely as practicable.
- E.—Expenditure by local authorities was less than anticipated.
- F.—Casual variation.
- G.—Expenditure on capitation grants was less than expected.
- H.—Excess mainly due to an increase in the numbers participating in the scheme.
- 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	290,000	293,283
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc.	5,500	4,086
3. Recoveries of children's allowances overpaid	100	92
4. Recoveries of unemployment assistance overpaid	200	332
5. Recoveries of widows' and orphans' non-contributory pensions overpaid	90	386
6. Repayments from the Social Insurance Fund of interim payments of social assistance	3,100	4,584
7. Miscellaneous	10	21
	<u>£299,000</u>	<u>£302,784</u>

1. Estimated as closely as practicable.

2., 3., 4., 5. and 6. The receipts under these heads cannot be accurately forecast.

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	2,190
Children's Allowances	471
Unemployment Assistance	385
Widows' and Orphans' Non-contributory Pensions	46

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years, have been treated as irrecoverable (S. 73/3/54)—

	£
Old Age Pensions	1,368
Children's Allowances	161
Unemployment Assistance	280
Widows' and Orphans' Non-contributory Pensions	383

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
24 Meán Fómhair, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	186,130	186,889	—	759
B.—Travelling Expenses ...	5,800	4,534	1,266	—
C.—Incidental Expenses ...	600	488	112	—
D.—Telegrams and Telephones ...	2,450	2,825	—	375
E.—Expenses in connection with International Congresses, etc.	12,680	12,468	212	—
F.1.—Statutory Inquiries ...	100	321	—	221
F.2.—Expenses in connection with Consultative Health Councils, etc.	610	448	162	—
F.3.—Dissemination of Information and Advice on Health	8,500	5,615	2,885	—
G.—Vaccine Lymph Supply ...	2,220	2,122	98	—
MISCELLANEOUS GRANTS				
H.—Grants to Health Authorities	7,946,000	7,925,418	20,582	—
I.—Contributions to Local Authorities for the Improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	5,000	2,641	2,359	—
J.—Grants to Voluntary Agencies	19,000	18,370	630	—
K.—Hospitals Trust Fund (Grant-in-Aid)	1,250,000	750,000	500,000	—
L.—National Blood Transfusion Service (Grant-in-Aid) ...	5,000	—	5,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.—Grant to An Bord Altranais	1,000	445	555	—
M.M.—Loan to Voluntary Health Insurance Board				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £10	10	—	10	—
OIFIG AN ARD-CHLÁRAITHEORA				
N.1.—Salaries, Wages and Allowances ...	24,090	24,317	—	227
N.2.—Travelling Expenses ...	450	395	55	—
N.3.—Superintendent and District Registrars ...	3,400	3,383	17	—
N.4.—Incidental Expenses ...	260	292	—	32
GROSS TOTAL				
<i>Original</i> ... £9,473,290				
<i>Supplementary</i> ... 10	£ 9,473,300	8,940,971	533,943	1,614
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £532,329	
Deduct—			Surplus of Appropriations in Aid realised	
O.—Appropriations in Aid ...	335,350	361,495	£26,145	
NET TOTAL			Total Surplus to be surrendered	
<i>Original</i> ... £9,137,940				
<i>Supplementary</i> ... 10	£ 9,137,950	8,579,476	£558,474	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Travelling was restricted as a measure of economy and also as a result of petrol rationing.
- C.—Expenditure on advertisements was £126 less than estimated.
- D.—The cost of Telephonists' services was £170 more than anticipated and higher charges for calls became payable as from 1st July, 1956.
- 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 was less than anticipated.
- F.3.—The expenditure under this subhead was restricted as a measure of economy.
- I.—Owing to delays in the completion of formalities in connection with certain loans, expenditure on the loan charges did not arise until after the close of the year.
- K.—Issues were restricted as a measure of economy.

L.—The financial position of An Comhlachas Naisiúnta 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.—Travelling was restricted as a measure of economy.

N.4.—The major part of the excess is attributable to increased cost of the telephone service.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£269,100) and Estate Duty Grant (£48,400) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	317,500	341,100
2. Costs payable by local authorities in relation to inquiries	470	50
3. Fees for renewal of licences to private mental hospitals	270	273
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	1,080	923
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full-time on regional sanatoria work	3,300	5,04
6. Recovery from health authorities of cost of vaccine lymph supply	2,120	2,14
7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950	500	398
8. Searches and certified copies of entries of births, deaths and marriages	10,100	11,398
9. Miscellaneous	10	5
	<u>£335,350</u>	<u>£361,415</u>

1. Receipts in respect of Licence Duties Grant yielded £19,320 more than anticipated.

5. During the course of the year an additional officer (Chief Medical Adviser) was seconded to an outside body and the amount recovered in respect of that secondment accounted for the major portion of the surplus.

8. The demand for certificates was slightly greater than the average for previous years.

NOTE

This Account includes expenditure of approximately £364 in respect of staff temporarily lent, without repayment, to another Department.

P. Ó CINNÉIDE,
Accounting Officer.

AN ROINN SLÁINTE,
17 Lúnasa, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	36,895	35,308	1,587	—
B.—Victualling, Patients and Rations for Staff ...	6,780	6,467	313	—
C.—Uniforms, Clothing for Patients, etc.	2,480	1,697	783	—
D.—Travelling and Incidental Expenses	950	918	32	—
E.—Telegrams and Telephones	195	166	29	—
F.—Farm and Garden ...	730	961	—	231
GROSS TOTAL ...£	48,030	45,517	2,744	231
			Surplus of Gross Estimate over Expenditure £2,513	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	1,580	1,887	£307	
NET TOTAL ...£	46,450	43,630	Total Surplus to be surrendered £2,820	

Number of patients estimated for 93

Daily average number of patients maintained 89

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to retirements and to vacancies remaining unfilled over long periods.

B.—Saving due to the number of patients maintained being less than estimated.

C.—Saving due chiefly to the fact that completed uniforms were not issued to temporary staff employed pending the filling of posts on a permanent basis.

D.—Estimated as closely as possible.

E.—Extension of house telephone system not proceeded with.

F.—Pig feeding was continued at the Asylum during the year although no provision for that service had been included in the estimate (*See* Subhead G.).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Attendants for rations	650	514
2. Receipts from farm and garden (including value of produce used in the Asylum)	660	1,147
3. Receipts from leatherwork, rug and mat-making	200	196
4. Miscellaneous	70	30
	<u>£1,580</u>	<u>£1,887</u>

2. Surplus due to receipts from sale of pigs (*See* Subhead F.).

NOTE

Sums amounting to £17 in respect of rent allowance overpaid in previous Accounts, and excess leave taken by an Established Attendant who resigned without giving notice are regarded as irrecoverable (E. 43/1/54).

W. J. COYNE,

Accounting Officer.

6th September, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, 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	Móre than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	4,350	3,017	1,333	—
B.—Travelling Expenses ...	200	25	175	—
C.—Incidental Expenses ...	100	20	80	—
D.—Telegrams and Telephones	80	35	45	—
TOTAL£	4,730	3,097		—
Surplus to be surrendered ...£			1,633	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B., C. and D.—The functions of this Office were transferred to Roinn na Gaeltachta in November, 1956.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th August, 1957.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1957, compared with the sum granted, for a Grant to Bord Fáilte Éireann (No. 5 of 1955).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 7 of the Tourist Traffic Act, 1955 ...	400,000	384,000	16,000	—

Surplus to be surrendered ... £16,000

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
23rd August, 1957.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INCREASES IN PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for payment of Increases in certain Pensions, etc., in respect of public service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Increases in certain Pensions, etc.	120,000	91,883	28,117	—
Surplus to be surrendered ...			<u>£28,117</u>	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

Local authorities did not claim recoupment within the financial year in respect of pension increases. In certain other cases payment of the full pension increase provided was not made within the year.

DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate Expenditure	
	£	£
Civil Service	29,000	23,500
National School Teachers	24,000	26,300
Vocational Teachers	2,000	64
Garda Síochána (including widows)	13,000	13,000
Resigned and Dismissed members of the Royal Irish Constabulary (including widows)	5,000	4,600
Defence Forces—		
Retired Pay and Pensions	13,500	11,620
Wound and Disability Pensions and Allowances	14,400	12,700
Connaught Rangers	100	99
Local Authorities	19,000	—
	<u>£120,000</u>	<u>£91,883</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
6th August, 1957.

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

ROINN NA GAELTACHTA

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1957, compared with the sum granted, for the Salaries and Expenses of Roinn na Gaeltachta.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	9,000	6,313	2,687	—
B.—Travelling Expenses ...	750	11	739	—
C.—Incidental Expenses ...	250	104	146	—
TOTAL£	10,000	6,428		—
Surplus to be surrendered£			3,572	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Additional staff provided for in the estimate was not fully recruited before the end of the financial year.
 B.—Saving due to non-recruitment of outdoor staff (*See* Subhead A.).
 C.—The estimate was necessarily conjectural.

EXTRA REMUNERATION (exceeding £50)

A Staff Officer (Grade III) received the sum of £244 from the Vote for Wireless Broadcasting.

SEÁN Ó BRAONÁIN,

Oifigeach Cuntasachta.

19 Meán Fómhair, 1957.

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

LIAM Ó CADHLA,

Comptroller and Auditor General,

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1957, 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	569	569	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th July, 1957.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

CONTINGENCY FUND DEPOSIT ACCOUNT

AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1957, IN CONNECTION WITH THE CONTINGENCY FUND

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1956 :—		Advances in anticipation of Votes of the Oireachtas :—	
Capital of Fund ...	20,000	Vote for Repayments to Contingency Fund :—	
Less Advances outstanding	25		
	19,975	Stamp duty remitted on deeds and other instruments for Public Departments ...	439
Repayment of Advances from Votes of the Oireachtas :—		Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	44
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		Less Advances outstanding	20
	569		19,980
			£20,544

DEPARTMENT OF FINANCE,
24th October, 1957.

T. K. WHITAKER,
Accounting Officer.

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