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APPROPRIATION ACCOUNTS

1957-58

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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1958, 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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1958

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APPROPRIATION ACCOUNTS 1957-58

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ACCOUNTS OF THE PUBLIC SERVICES, 1957-58

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

1. With the co-operation of the Accounting Officers, who submitted their appropriation accounts to me by 1 June, 1958, I have been enabled to present my report to Dáil Éireann much earlier than in previous years.

Outturn of the Year (Adjusted to the nearest £)

2. The audited accounts are summarised on page xli. The amount to be surrendered as shown in the summary is £3,612,869 arrived at as follows :—

Gross Expenditure	Estimated	Actual
£	£	£
Original estimates (as revised) 113,169,541		
Supplementary estimates 9,011,407		
	122,180,948	118,605,392
<i>Deduct :—</i>		
Appropriations in Aid		
Original estimates 6,972,921		
Supplementary do. 157,910		
	7,130,831	7,168,144
Net Expenditure	£115,050,117	£111,437,248
Amount to be surrendered ...	£3,612,869	

This represents 3·1 per cent. of the supply grants, approximately the same as in the previous year. The principal savings were :—

Amount £	Vote No.	Service
725,464	9	Public Works and Buildings
723,883	38	Local Government
277,011	51	Transport and Marine
253,391	20	Supplementary Agricultural Grants
185,555	48	Forestry
176,763	49	Roinn na Gaeltachta

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 £684,477.

Surrender of Balances on 1956-57 Votes

4. The balances due to be surrendered out of votes for the public services for 1956-57 amounted to £3,326,969. 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 some exceptions which are referred to in paragraphs relating to the votes of the Departments concerned.

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, 1958. 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 (Winding up) Account

7. As indicated in paragraph 8 of the previous report the National Development Fund was wound up under the provisions of section 7 of the National Development Fund Act, 1954, and a sum of £2,682,075 (including £31,406 in the hands of Agent Departments) was transferred on 31 March 1957 to a National

Development Fund (Winding up) Account for the discharge of the liabilities of the National Development Fund existing on that day. Issues to Agent Departments in the year amounted to £669,701, viz. :—

	Vote	£
9. Public Works and Buildings	...	68,178
27. Agriculture	...	262,900
28. Fisheries	...	33,716
38. Local Government	...	27,418
50. Industry and Commerce	...	15,607
51. Transport and Marine Services	...	261,882
		<hr/> £669,701 <hr/>

The statements appended to the accounts of the relevant votes indicate the expenditure incurred on the various projects during the year under review.

8. The total expenditure on projects since the establishment of the Fund to 31 March, 1958 was as follows :—

	Project	Total Expenditure to 31 March 1958 £
OFFICE OF PUBLIC WORKS :		
Gaeltacht Projects :	Cora Point, Inishmaan	10,110
	Inishere Pier	18,255
	An Chorr Áit, Inishere	1,807
Drainage Works :	Owenagarney River Embankments Scheme	89,896
	Deale and Swillyburne Rivers Scheme	14,927
	Shannon Catchment Survey	1,982
SPECIAL EMPLOYMENT SCHEMES		
OFFICE :	*Urban Employment Schemes	620,973
	*Minor Employment Schemes	135,806
	*Development Works in bogs used by landholders and other private producers	152,379
	*Rural Improvements Scheme	192,888
DEPARTMENT OF AGRICULTURE:	*Bovine Tuberculosis Eradication Scheme	276,831
	*Farm Buildings and Farm Water Supply Schemes for farmers undertaking B.T.E.	218,981
	Production of foundation stocks of seed	42,463
	Artificial Insemination facilities in North Western Area	28,972
	Drainage of River Rye	54,720
	Glenamoy peatland experimental station	42,775
	Facilities for drying and storage of onions in Co. Kerry	8,927
	Buildings and Equipment for Department's agricultural schools and farms	20,609

		Total Expenditure to 31 March 1958
Project		£
Erection of pig progeny test- ing station		29,500
Orchard planting in Dun- garvan area		4,110
Provision of storage for seed and ware potatoes		370
FISHERIES : Establishment of fish farm by Inland Fisheries Trust		28,000
Establishment of fish handling and processing station at Galway by An Bord Iascaigh Mhara		30,700
Provision of fishing boats in the Fíor-Ghaeltacht by An Bord Iascaigh Mhara		66,142
DEPARTMENT OF LOCAL GOVERNMENT :		
Road Fund		2,476,444
Road Works (Fíor-Ghaeltacht)		101,421
*Works under the Local Authorities (Works) Act, 1949		450,000
Repairs to sea wall, Bray		8,936
Helvick Water Supply Scheme, Co. Waterford		5,000
DEPARTMENT OF INDUSTRY AND COMMERCE :		
Payments to An Óige for purchase, repair, renova- tion, etc., of premises at :		
78, Morehampton Road, Dub- lin—purchase and repair, etc.		9,085
1, Redclyffe, Western Road Cork—purchase and furn- ishing, etc.		4,449
Ballhill Youth Hostel, Co. Donegal—improvements		1,260
Knockree Youth Hostel, Enniskerry—improvements		500
Aghadoe House, Co. Kerry— purchase		6,000
Repairs to roads to turf burning generating stan- tions :		
Payments to Department of Local Government		94,727
Payments to Special Employ- ment Schemes Office		3,500
Survey of roads and bridges in vicinity of sites for 4 turf-burning generating stations		809
TRANSPORT AND MARINE :		
Improvement Works at Dub- lin Harbour		243,695
Improvement Works at Cork Harbour		254,582
Improvement Works at Limerick Harbour		29,955
Survey of Moy Estuary		1,869
Improvement Works at Dún Laoghaire Station		20,000
		<hr/> £5,804,355

*denotes projects in respect of which expenditure is also borne on the relative votes,

Expenditure on projects carried out by local authorities is examined by Local Government auditors whose certificates are made available to me. In the case of grants issued to the Inland Fisheries Trust, An Bord Iascaigh Mhara and An Óige, I have accepted their auditors' certificates as evidence of the expenditure incurred therefrom.

The balance in the Winding up Account at 31 March, 1958 was £1,995,645 (including £14,678 in the hands of agent Departments).

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 1956-57 and 1957-58, under its main heads, is shown in the following statement :—

	1956-57 £	1957-58 £
Customs (excluding Special Import Levy)	40,854,422	44,452,551
Customs—Special Import Levy	4,310,187	2,491,157
Excise	17,391,085	17,375,661
Estate, etc., Duties	2,348,425	2,680,545
Stamps	2,022,218	1,996,127
Income Tax, Sur-Tax and Super Tax	24,092,149	25,203,273
Corporation Profits Tax, etc. ...	3,075,085	2,930,253
Total	<u>£94,093,571</u>	<u>£97,129,567</u>

£96,970,000 (including £2,490,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £2,327,452 outstanding as compared with £2,168,821 at the end of the previous financial year.

In accordance with the provision of section 4 of the Central Fund Act, 1956, the sum of £2,490,000 Special Import Levy was issued out of the Exchequer to the Capital Fund established under that section.

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

Year of Account (1)	Income Tax outstanding at 2 June 1958		Sur-tax (including Super tax and Excess Sur-tax) outstanding at 31 March 1958 (4)	Corporation Profits Tax (including Excess Corporation Profits Tax) outstanding at 31 March 1958 (5)
	Central Collection Office (Dublin General Schedule E)* (2)	All other Districts (3)		
1951/52 and earlier years	£	£	£ 902,056	£ 81,505
1952/53	1,643,051† Est.	5,290,117†	288,227	65,469
1953/54			228,666	57,677
1954/55			407,036	50,287
1955/56			389,755	110,771
1956/57	911,387 Est.	2,448,198	556,856	183,568
Total ...	2,554,438	7,738,315	2,772,596	549,277
	£10,292,753			

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

† Break-up over the various years not available.

Comparative figures for the previous year are —Income Tax, £10,773,970; Sur-tax, etc., £3,314,237 and Corporation Profits Tax, £519,242.

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

12. Extra-statutory repayments of Customs duties and of Excise duties amounting to £16,394 and £1,617, respectively, were made during the year. The Customs duties include £3,410 in respect of Special Import Levy.

Remissions and Amounts Irrecoverable

13. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March, 1958. I have made a test examination of the items included in the schedules with satisfactory results. The total amount £176,217 remitted or passed as irrecoverable was made up as follows :—

			£
Estate, etc., Duties (2 cases) ...	...	...	478
Income Tax (673 cases) ...	...	...	161,193
Sur-Tax (14 cases) ...	...	...	7,864
Corporation Profits Tax (3 cases) ...	...	...	4,126
Customs (2 cases) ...	...	...	2,556
			<hr/>
			£176,217

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

Remission				£
On compassionate grounds ...	...	...	...	478
On grounds of equity ...	...	...	...	4,829
Composition settlements ...	...	...	...	284
Amounts Irrecoverable				
Miscellaneous: liability not enforceable,				
etc. ...	...	...	...	170,626
				<hr/>
				£176,217

Income Tax and Sur-tax passed as irrecoverable increased from £7,743 in 1956-57 to £166,499 in the year under review. I understand that the increase is due to an intensive survey of old arrears cases which was carried out during the year.

VOTE 8.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen

14. Reference was made in paragraph 11 of the report on the accounts for the year 1938-39 and subsequent reports to the Commissioners' claim against the liquidator of the Irish Employers' Mutual Insurance Association, Ltd., in respect of payments of compensation, etc., arising out of accident risks which had been covered by policies of insurance with that Association. As stated in a note to the account, the liquidation proceedings were wound up in the year under review and the Commissioners received £6,322 against their net claim for £19,720. Minor adjustments amounting to £72 reduced the loss to be borne by voted moneys to £13,326 for which provision has been made in 1958-59 (Vote 9).

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 £1,506,969, charged to this

subhead was incurred. Additional expenditure amounting to £43,257 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	Expendi- ture to 31 March	
			1957-58	1958
		£	£	£
1	Áras an Uachtaráin Improvements and Fur- nishing	141,500	5,100	124,437
30	(1) Johnstown Castle—Adap- tations and Furnishing ...	202,700	4,116	198,531
32	Veterinary College—Im- provements	126,825	1,733	125,312
44	Coláiste Moibhi—Adapta- tions	73,500	3,728	72,707
49	(1) Reformatory School, Daingean—Adaptations	84,500	8,193	85,387
56	(1) Post Office Stores Depot, St. John's Road—Re- building	67,920	2,573	59,998
75	(2) Baldonnell Aerodrome— Hard Surface Runways ...	476,000	13,941	449,717
77	Curragh Camp— Additional Magazines ...	45,000	9,946	46,371
78	Curragh Camp— New Catholic Church ...	112,000	36,440	57,092

16. An *ex-gratia* payment of £1,300 was made in the year under review to a contractor to compensate him for extra labour and other costs incurred on the erection of a Telephone Exchange between the years 1949 and 1952 at the contract price of £75,000. It is stated in support of this payment that the work coincided with the erection of a Regional Sanatorium in the area and in consequence of the competitive demand for the skilled labour available the contractor was obliged to offer the inducement of " overtime work " to retain the services of his workmen. In addition it was represented that owing to the scarcity of skilled labour it was necessary to extend the period of the contract with a resultant greater outlay on supervision. As stated in a note to the account £203 has been charged to this subhead and £1,097 to the Telephone Capital Account.

17. Reference was made in paragraph 11 of the report on the accounts for the year 1954-55 to works carried out at Shelton Abbey estate in adapting the buildings for use as a forestry school. In the year under review £3,000 was paid to the contractor on an *ex-gratia* basis on the grounds that the "time and material" clauses of his lump sum contract were not designed to apply to the work carried out by him. The original contract was placed for preliminary work amounting to £2,899 and the amount paid thereunder was £88,643. It was recognised that the percentage addition to the cost of labour permissible under such contracts was not sufficient to cover insurances, annual and public holidays, and general overheads and allow a reasonable profit.

18. A standard clause in the specification of works carried out by contract for the Commissioners provides for the examination of sites of proposed works by contractors prior to tendering, with a view to precluding the admission of claims for extra works on foundations. From time to time however the Commissioners have found it necessary to settle claims for extra work of this nature on an *ex-gratia* basis. In the year of account forty-two such claims were settled for sums ranging from £4 to £818 amounting in all to £4,971. The sites in question included those for thirty-seven national schools, three Garda Stations and two other buildings.

The Commissioners have now decided to revise the clause to permit of such works being dealt with as additions or alterations under their contract terms.

Subhead B.B.—Coast Protection

19. Provision was made by way of a supplementary estimate for a grant towards the cost of a survey and experimental works in connexion with the prevention of coast erosion at Rosslare Strand. The gross expenditure incurred by the Office of Public Works amounted to £7,788 in the year, one-third of which (£2,596) was contributed by the Wexford County Council.

Subhead J.2.—Arterial Drainage—Construction Works

20. The charge to this subhead includes expenditure of £406,116 on the Feale, Corrib-Clare and Nenagh catchment drainage schemes, which were commenced in June 1951, April 1954 and May 1955, respectively. The value of stores and charges for the use of plant and machinery were assessed at £232,370, the total cost of the schemes to 31 March 1958 being :—

			£
Feale	...	...	1,252,748
Corrib-Clare	...	...	1,284,717
Nenagh	...	...	215,532

A certificate of completion of the Glyde and Dee catchment drainage scheme was issued on 26 November, 1957, by the Minister for Finance pursuant to section 13 of the Arterial Drainage Act, 1945. The cost of this scheme, originally estimated at £920,000, was £1,035,583. Expenditure incurred on the maintenance of the works after 26 November, 1957 is charged to subhead J.5. and is recoverable from the local authorities concerned under the Arterial Drainage Acts, 1945 and 1955.

Subhead J.J.4.—River Fergus Drainage—Repairs to Fish Pass

21. The cost of automatic tidal sluices constructed at Clarecastle was charged to this vote in 1950–51 and subsequent years. A certificate of completion was issued in November, 1954 and by order dated 31 December 1954 under section 6 (2) of the District of Fergus Drainage Act, 1943 the sluices were embodied in the Fergus Drainage district works and their maintenance became the responsibility of the County Councils of Clare and Galway.

A fish pass which had been incorporated in the sluice barrage subsequently proved defective. As the defect was considered to be due to a constructional fault the Commissioners of Public Works were of the opinion that it would not be equitable to require the local authorities to carry out the repairs. Accordingly the work was undertaken by the Commissioners and the expenditure has been charged to this special subhead which was opened with the sanction of the Department of Finance.

Stores

22. In the reports on the accounts for previous years attention was drawn to the question of stocktaking at the Central Engineering Workshop and Stores which had not been carried out since 1947. Stocktaking commenced in October 1953 and was completed in June 1954. As indicated in a note to the account surpluses brought to light amounted to £56,577 and deficiencies to £51,983. It is stated in the submission to the Department of Finance that the discrepancies resulted from a number of factors which for some years preceding the stocktaking hindered satisfactory store-keeping at the Workshop while housed at Dún Laoire and later at Inchicore. These factors included—

- (1) the sudden increase in the inflow of plant, machinery and other stores into the Workshop, following the expansion of drainage operations under the Arterial Drainage Act,

1945, at a time when the Workshop store records system was not adequate to cope with the increase and when neither sufficient suitable staff nor accommodation was available, and

- (2) the transfer of the Workshop from Dún Laoire to Inchicore before a suitable set of storage bins and a satisfactory system of store records could be introduced at the latter centre.

With the sanction of the Minister for Finance the store records have been adjusted to bring them into line with the actual stocks as ascertained at the stocktaking. A second complete stocktaking commenced in January 1957 but the results are not yet available.

VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

23. Provision was made under subhead F. (Urban Employment Schemes) and subhead G. (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £282,556, were paid in instalments, during the progress of the various works, by the Department of Local Government acting on behalf of the Special Employment Schemes Office. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

24. The expenditure charged to subhead H. (Minor Employment Schemes) and subhead I. (Development Works in Bogs used by Landholders and other Private Producers), amounting to £286,233, relates to schemes administered by the Special Employment Schemes Office. In certain counties these schemes were carried out by the county engineers acting as agents for the Office.

25. The scheme for which provision was made under subhead J. (Rural Improvements Scheme) was also administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The works carried out included the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and grants may vary from 50 per cent. to 100 per cent. of their cost. The gross expenditure amounted to £194,654 and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £31,485.

26. 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 15.— COMMISSIONS AND SPECIAL INQUIRIES

Subhead I.—Commissions and Inquiries not Specifically Provided for

27. A secretary of a Committee of Inquiry was paid 500 guineas as honorarium for secretarial duties over a number of years and fee as consultant-assistant in the future drafting of proposed legislation. The original appointment was in an honorary capacity and specific provision was not included in the estimate for the payment of an honorarium. The Public Accounts Committee in paragraph 8 of their report dated February 1928 commented on a somewhat similar case and recommended that payments for what purports to be unpaid and voluntary work should be brought to the notice of the Dáil.

VOTE 17.—RATES ON GOVERNMENT PROPERTY

Subhead A.—Rates and Contributions in lieu of Rates, etc.

28. Contributions in lieu of rates are based on the rates struck by local authorities, any provision for domestic water rate being excluded. In calculating the contributions in certain cases it was noted that the rates were not reduced by an appropriate amount in respect of domestic water supplies although the Office of Public Works, the Department of Defence and the Garda Síochána paid local authorities direct for water supplied to premises under their control. I have invited the observations of the Accounting Officer on the matter.

VOTE 24.—STATIONERY OFFICE

Subhead D.—Printing and Binding

29. A payment of £347 was made to a contractor for rent of type held standing from January 1945 to December 1957 in connexion with the printing of the Rules of the High Court and the Supreme Court. A further payment of £667 was made to the same contractor for rent of type held standing from July 1940 to December 1957 and from November 1944 to December 1957 in connexion with the printing of two works for the Irish Manuscripts Commission—the Dowdall and Peppard Deeds, and the 'Zoilomastix' of Philip O'Sullivan

Beare. I have inquired as to the necessity for holding the type for these works for such lengthy periods, whether the works have yet been published and the type dispersed, and the system of control exercised by the Stationery Office.

30. It was noted that the Irish Manuscripts Commission decided in 1956 to curtail the two works referred to above and that the type for large sections of the works was dispersed. I have inquired if the type rent and composition charges incurred in respect of these sections have been assessed.

VOTE 27.—AGRICULTURE

Subhead E.1.—Seed Testing, Propagation and Certification

31. Reference was made in paragraph 30 of the report for the year 1955-56 to the purchase of property at Backweston, Co. Dublin, to be operated as a seed production and propagation farm by the Department of Agriculture. An adjoining farm of 110 acres was acquired in October 1957 at a cost of £10,500. It is proposed to erect laboratories and glasshouses and to provide drying, processing and storage facilities at an estimated cost of £136,000. The capital cost of the project is met from National Development Fund moneys and operational expenses are charged to this subhead.

Subhead J.—National Stud

32. The National Stud Farm at Tully, Co. Kildare, became vested in the Minister for Agriculture under section 6 of the National Stud Act, 1945. Since August 1946 the property has been occupied by Cólucht Groighe Náisiúnta na h-Éireann, Teoranta, under annual licence granted under section 8 of the Act. The farm comprises some 870 acres of which 674 acres were held on a yearly tenancy at a rent of £813 per annum, and the company has recouped the Department each year the rent and Land Commission annuity. During the year under review the landlord's interest was acquired for a sum of £17,000, provision having been made by supplementary estimate.

Subhead M.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of loans

33. In pursuance of an undertaking given by the Minister, instalments amounting to £6,848 (Principal, £2,087; Interest, £4,761) in repayment of advances of £115,000 made by the Agricultural Credit Corporation, Limited, to 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 1958 amounted to £37,931 (Principal, £14,902; Interest, £23,029).

An agreement which was completed in April 1957 provides 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. A sum of £4,977 was repaid by the Society to the Department in 1956-57 leaving a balance of £9,925 outstanding.

The agreement also provides for the waiving of recovery from the Society of the interest amounting to £23,029, plus any further interest payable by the Department to the Corporation up to 1 May 1959—and for the charge of 6 per cent. per annum on the balance of principal not repaid by the Society to the Department by that date.

Subhead M.6—Farm Buildings Scheme and Water Supplies

34. The expenditure is made up as follows :—

Grants for the construction and improvement of farm buildings, etc.	£	524,214
Water supplies scheme	...	110,568
Administrative expenses	...	68,143
		<hr/>
		£702,925

Subhead M.7.—Land Project and Subsidy on Home Produced Superphosphate

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

	£	
Salaries, wages and allowances	...	228,440
Direct labour	...	112,078
Travelling and subsistence	...	80,687
Purchase of machinery, implements, etc.	...	10,377
Lime and fertilisers	...	151,524
Grants to farmers	...	1,323,022
Materials for drains, fencing, etc.	...	31,427
Payments to contractors	...	498,555
Advertising and publicity	...	2,170
District offices and stores—rents, etc.		10,358
Payments to Office of Public Works for repairs to plant, etc.	...	16,678
Miscellaneous expenses	...	622
Subsidy on home produced superphosphate	...	147,757
		<hr/>
		£2,613,695

36. 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 £1,323,022 in the year 1957-58 as compared with £1,403,577 in the previous year.

37. Under section B of the project the Department carries out the work on the occupier's agreeing to pay two-fifths of the estimated cost plus the cost of lime and fertilisers required, subject to a maximum contribution 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 £498,555 as compared with £641,160 in the previous year.

38. The arrangement introduced in December 1956 whereby superphosphate was made available on the home market at world prices continued in operation in the year under review. Subsidy paid in the year to home manufacturers of superphosphate amounted to £147,757, made up as follows:—

	£
Balance due for fertiliser season ended 30 June 1957 (£24,550 paid on account in 1956-57)	80,257
Payment on account for fertiliser season ended 30 June 1958.	67,500
	<hr/>
	£147,757
	<hr/>

*Subhead M.11.—Bovine Tuberculosis Eradication
Scheme*

39. The Bovine Tuberculosis Eradication Scheme, introduced in September 1954 to assist farmers in the eradication of tuberculosis in their cattle herds, continued in operation during the year under review. The special measures for the eradication of the disease available to herd-owners in Clare, Sligo and the Bansha area were extended during the year to Cavan, Cork, Donegal, Galway, Kerry, Leitrim, Limerick, Mayo, Monaghan and Roscommon.

Expenditure on the scheme during the year was as follows :—

	£
Compensation for cattle slaughtered ...	531,440
Fees to Veterinary Surgeons ...	264,230
Supplementary byre and water supply grants ...	149,485
Miscellaneous, including travelling expenses, supply of tuberculin, etc.	38,749
	<hr/> 983,904
Less: Receipts from the disposal of cattle ...	384,749
	<hr/> £599,155

In accordance with the arrangements made for financing the scheme gross expenditure of £704,050 was charged to this subhead while sums of £326,372 received from the sale of reactors and £259,230 recovered from the American Grant Counterpart Special Account were credited to appropriations in aid. (See paragraph 46.) The balance of the expenditure (gross £279,854, less receipts from sale of reactors £58,377) was paid out of moneys provided from the National Development Fund (Winding up) Account. (See page 80.)

Subhead M.12.—Grants for Pasteurisation of Separated Milk

40. The scheme referred to in paragraph 33 of my previous report for the payment of grants to creameries towards the cost of approved pasteurising plant was continued during the year under review. Payments amounted to £76,277, bringing the total of grants paid to 31 March 1958 to £158,623. The amount paid in the year was recouped to the Department from the American Grant Counterpart Special Account and was credited to appropriations in aid. (See paragraph 46).

Subhead M.13.—Payments to Pigs and Bacon Commission

41. The scheme, introduced in April 1956 to support the price of Grade A bacon exported to the British market, continued in operation during the year. It 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. The original provision was £70,000, but due to a slump in bacon prices in Britain in the year 1957–58 the subsidy payable was greater than was anticipated, and it was found necessary to increase the contribution from voted moneys by supplementary estimate to £787,000.

*Subhead M.14.—Marketing of Agricultural Produce
(Grant-in-Aid)*

42. A committee was established in December 1957 to advise and assist the Minister for Agriculture in carrying out an investigation of export markets for agricultural produce and to make recommendations for their development.

The £250,000 provided was paid into a Grant-in-Aid Account, and under conditions approved by the Minister for Finance payments are made from the account to defray the committee's expenses and to finance such projects as are approved by the Minister for Agriculture (*see* Statement on page 78).

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

43. Further outbreaks of swine fever occurred during the year under review and a sum of £62,000 was provided by supplementary estimate for expenses in connexion with the eradication of the disease. The policy of slaughter of all affected and in-contact pigs was continued and their carcasses were destroyed. Compensation on the basis of full market value was paid to the owners and amounted to £54,903. Miscellaneous expenses, including the cost of disposing of carcasses, disinfection of premises and travelling, were approximately £5,900.

Subhead O.6.—Grain Storage (Loans) Act, 1951

44. 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 1958, including £65,250 in the year of account, amounted to £563,200. Instalments in repayment of the loans amounting to £42,164 which fell due in the year were received and credited to appropriations in aid.

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

45. Following the termination on 9 May 1957 of price control of creamery butter, payment of the production and sales allowances referred to in previous reports was discontinued.

The expenditure borne on this subhead is made up as follows :

Payments to Creameries :

	£	£
Allowances at the rate of 46s. 8d. per cwt. on sales of butter to 8 May 1957	427,758	
Allowances at the rate of 3s. per cwt. on butter produced to 8 May 1957	20,927	
		448,685

Payment to Butter Marketing Committee :

On account of loss on surplus butter exported in 1957-58	2,761,315
	£3,210,000

In addition to the amount shown above, a sum of £310,000 was paid to the Committee from the Dairy Produce (Price Stabilisation) Fund on account of 1957-58 expenditure on cold storage, etc. (see paragraph 47).

Subhead R.—Appropriations in Aid

46. An agreement dated 17 June 1954 between the Governments of Ireland and the United States of America provided for the use of a balance of some £6,000,000 in the Grant Counterpart Special Account for certain purposes for the benefit of the Irish economy. It also provided for the negotiation of subsidiary agreements which would contain detailed specifications of the nature of the projects agreed on, including a budget and a plan of expenditure in each case. The amounts allocated under the various subsidiary agreements in respect of projects sponsored by the Department of Agriculture together with recoupments from the Special Account up to 31 March 1958 are shown in the following statement. The amounts recouped were credited to appropriations in aid.

Project and date of Subsidiary Agreement	Amount Allocated	Recoupments		
		To 31 March 1957	1957-58	Total
	£	£	£	£
Ground Limestone Delivery (22 March 1955) ...	1,750,000	1,248,340	501,660	1,750,000
Bovine T. B. Eradication (31 March 1955) ...	700,000	440,770	259,230	700,000
Pasteurisation of separated milk (31 March 1955) ...	500,000	58,789	76,277	135,066
Grants to certain rural organisations (16 Janu- ary 1956) ...	30,000	3,628	5,943	9,571
Technical Assistance (14 June 1957) ...	155,750	—	5,275	5,275
Agricultural Institute (1 April 1958) ...	1,840,000	—	—	—

Dairy Produce (Price Stabilisation) Fund

47. The income of the Fund consists of levies, mainly on home sales of creamery butter. Due to increases in the rates of levy the income for the year amounted to £438,653 as compared with £17,287 in the previous year.

Payments from the Fund were as follows:—

	£
To creameries for cold storage allowances	108,065
To Butter Marketing Committee —	
For administrative expenses ...	10,074
On account of expenditure on cold storage, etc.	310,000
	<u>£428,139</u>

In addition to the amount shown above a sum of £2,761,315 was paid to the Committee from subhead P. on account of losses on exports of butter (see paragraph 45).

VOTE 28.—FISHERIES

48. The functions of the Minister for Agriculture in relation to fisheries were transferred to the Minister for Lands with effect from 9 April 1957 by the Fisheries (Transfer of Departmental Administration and Ministerial Functions) Order, 1957.

Subhead F.5.—Compensation, etc.

49. Compensation amounting to £5,225 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 £80. In addition £157 was paid under sections 3 and 4 of the 1951 Act to applicants towards the cost of proving title to compensation.

50. Sections 2 and 4 of the Act of 1951 authorise the payment of *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 £123 the total of the grants paid under the authority of these sections to 31 March 1958 was £32,960.

Salmon Conservancy Fund

51. The Salmon Conservancy Fund was established by section 5 of the Salmon Conservancy Fund Act, 1954. The income of the Fund was derived from levies on exports of salmon payable under the Salmon Export Levy Order 1954, but this order was revoked from 1 January 1955. The levy was re-imposed as from 14 June 1957 by the Salmon Export Levy Order 1957. Section 6 of the Act authorises the payment out of the Fund to boards

of conservators of such sums as the Minister may think fit to supplement their incomes. Receipts from the levy in the year ended 31 March 1958 amounted to £5,433. Sums totalling £5,000 were paid to boards of conservators and administrative expenses were £150. The balance in the Fund at 31 March 1958 amounted to £283. An account of the receipts and payments is appended to the appropriation account.

VOTE 31.—PRISONS

Subhead M.—Maintenance of Prisoners confined in District Mental Hospitals

52. Under the Lunacy (Ireland) Act, 1901, the State is liable for the maintenance in district mental hospitals of prisoners found insane while serving sentence, but the liability ends with the determination of the period of sentence. When the claim of a district mental hospital for 1956–57 was being examined by the Local Government auditor he discovered that it included the maintenance of three inmates whose prison sentences had expired—in one case during 1956–57, and in the other cases in earlier years. An examination of claims disclosed that the hospital had been overpaid £1,952 in respect of the years 1948–49 to 1955–56. The sum of £949, due in respect of 1956–57, has been withheld as an off-set against the overpayment, leaving a balance of £1,003. It is expected that the claim for 1957–58 will approximate to this amount.

VOTE 38.—LOCAL GOVERNMENT

Motor Tax Account

53. 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 will be made available to me for scrutiny when the audits have been completed.

The gross proceeds of motor vehicle, etc., duties in 1957–58 amounted to £5,542,205 compared with £4,873,727 in the previous year. They include fines amounting to £40,262 collected by the Department of Justice, £5,969 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £66,827 received from government departments in respect of State-owned vehicles. £5,683,000 was paid into the Exchequer and £3,204 was refunded leaving a balance in the account at 31 March 1958 of £167,936 as compared with £311,935 at 31 March, 1957.

VOTE 40.—PRIMARY EDUCATION

Subhead A.1.—Training Colleges

54. This subhead provides for the payment of capitation grants to the authorities of Training Colleges in respect of students in training. During the year sanction was obtained for an increase in the salaries of the administrative and professorial staff and special grants amounting to £13,780 to meet the additional expenditure were issued to the colleges. At the invitation of the Minister for Education one college agreed to extend its accommodation to provide for more students at an estimated cost of £185,000. Owing to increase in costs and extra works the estimate was exceeded by £35,000 and the sanction of the Minister for Finance was obtained for payment of a capital grant of this amount as the college authorities were not in a position to meet the excess expenditure. The liability of two of the colleges for rates on their properties was substantially increased following revaluation by the local authorities. To meet this additional expenditure special grants amounting to £4,300 were paid during the year. These additional grants, totalling £53,080, account for the excess of more than 50 per cent. on the provision for Training Colleges.

Subhead A.3.—Preparatory Colleges, etc.

55. The average cost per student for maintenance and tuition for the year has been assessed at £154 based on the expenditure charged to this subhead in 1956-57, excluding payments amounting to £1,170 in respect of grants in necessitous cases towards the cost of outfit, travelling, etc., of students. The average fee paid by the students was £28.

I understand that the expenditure by the Office of Public Works on the maintenance, etc., of the college buildings in 1957-58 amounted to £27,000 which would increase the average cost per student by £50 approximately.

VOTE 47.—LANDS

Land Purchase Account

56. A holding required for the purpose of rearranging adjoining holdings was resumed by the Land Commission in 1930. Compensation, fixed at £425, was placed in 1940 to the credit of the representatives of the original tenant who had died in 1914. As it appeared that the purpose of the resumption remained unfulfilled, I inquired as to the position. I was informed that protracted litigation with the occupants of the holding had failed to

secure possession and that in 1951 a settlement had been reached whereby a new tenancy was given to one of the defendants. This settlement provided for the payment by the tenant of a sum of £20 in cash together with an annual rent of £17 10s. 0d., an increase of £7 1s. 4d. over the former rent. The new rent was fixed at as high a figure as was considered advisable with a view to off-setting the liabilities to and expenses of the Land Commission which amounted in all to some £300.

The settlement also provided for the assignment to the Land Commission of the interest of the representatives of the original tenant in the resumption compensation. The effectiveness of this assignment was contingent on the parties being able to adduce satisfactory title to the former tenancy. I am informed that title has not yet been proved but that the Land Commission is continuing to give the case constant attention with a view to recovering the £425 issued in 1940.

VOTE 48.—FORESTRY

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

57. The Forestry Division in 1950 decided on the purchase of a considerable quantity of heavy machinery and equipment for forest development and maintenance work. A test examination was undertaken during the year under review of the records relating to the maintenance of this plant. It was observed that expenditure to 31 March 1958 on repairs to each of four heavy tractors amounted to approximately £3,000, including overhauls costing £1,000, £1,130, £1,100 and £1,210, respectively, paid for in 1957–58. As these machines had been purchased in 1951–52 for sums ranging from £2,300 to £2,800 I inquired if the Accounting Officer was satisfied regarding the economy of the expenditure on repairs.

VOTE 49.—ROINN NA GAELTACHTA

58. Accounts of the trading operations of the Department for the year ended 31 March 1956 have been submitted to me for audit. I am not in a position to certify them until certain matters relating to the closing stocks have been finally agreed. I have not received the accounts for the years 1956–57 and 1957–58.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

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

			£
Flour	...	...	1,631,891
Wheaten meal	...	...	107,357
			<u>£1,739,248</u>

60. The amount paid in respect of flour subsidy comprised :—
£

Payments to Grain Importers (Éire) Ltd.

In respect of deficits on millers' accounts up to 11 May 1957	...	1,446,677
---	-----	-----------

Rebates in respect of the flour content of confectionery and biscuits exported	1,976
--	-----	-----	-----	-------

Payments to master bakers :

In recoupment of extra wages paid in respect of the period 12 September 1955 to 30 July 1956	183,238
--	-----	-----	---------

£1,631,891

61. Payments were 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. Following the removal of control on the price of flour as from 13 May 1957, the payment of subsidy was discontinued. The sum of £1,446,677, 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 period to 11 May 1957. The millers' accounts for cereal years up to and including 1951-52 have been examined and I understand that examination of the accounts for the remainder of the subsidy period will be completed shortly.

62. The payment of £1,976 was in recoupment of rebates allowed up to 11 May 1957 to exporters of confectionery and biscuits in accordance with the arrangements referred to in paragraph 70 of the report for the year 1955-56.

63. Bakery wages were increased as from 12 September 1955 in accordance with the terms of a Labour Court award and relief for the extra cost of production which resulted was allowed to master bakers but with effect only from 30 July 1956. It was later decided that the bakers should also be recompensed in respect of the extra expenditure in the period from 12 September 1955 to 30 July 1956. The recoupment took the form of payments at the rate of 3s. 2d. per sack of bakers flour used in the period in the production for sale of price-controlled bread. The claims under this arrangement were paid in the year under review and amounted to £183,238.

64. The subsidy on wheaten meal, which was paid to millers to recoup them the difference between the average cost of production together with a profit of 2s. 6d. per sack and the controlled selling price, was also discontinued after 11 May 1957 following the removal of price control. The sum of £107,357 charged to this subhead comprises final payments of £3,909, £38,895 and £64,553 in respect of the cereal years 1954-55, 1955-56 and the period to 11 May 1957, respectively.

65. Deliveries of flour by millers at the subsidised price in the six-weeks period immediately prior to the date of cessation of subsidy, 11 May 1957, were substantially in excess of those in the corresponding period in 1956. It is estimated that the amount of subsidy involved in the increased deliveries was approximately £220,000 of which about £132,000 was attributable to bakers flour and £88,000 to shop flour.

I understand that when the rise in sales of flour came to the notice of the Department in mid-April 1957 the flour millers were immediately directed to restrict future deliveries in such a way that the total deliveries of flour by the mills in the six-weeks period ending 11 May 1957 would not exceed deliveries made in the six weeks ended 12 May 1956. Because of the extent of the deliveries made by millers before the receipt of the Minister's direction, and in view of their outstanding commitments to customers for normal supplies, the millers were unable to comply fully with this direction; but the level of deliveries in the second half of the six-weeks period was held substantially below the level to which deliveries had risen in the first half. Consideration was given by the Department to the question whether the subsidy involved in the increased deliveries should be recovered, but it was decided that this would be neither practicable nor equitable.

Subhead J.3.—Losses on Sale of Wheat

66. It was arranged that a quantity of native wheat of the 1956 and 1957 harvests which was surplus to requirements should be disposed of through Grain Importers (Éire), Ltd., as animal feed, etc., and provision was made under this subhead to meet the losses involved.

The sum of £641,322 paid to the company is made up as follows :—

	£
Loss on 18,893 tons sold as animal feed	224,053
Loss on 2,423 tons sold to millers in excess of their quota obligations in order to effect a reduction in the extraction rate	32,476
... ..	

Payment on account of anticipated losses on 33,407 tons	367,477
Payment on account of the loss on 1,574 tons allocated to millers for production of biscuit flour	17,316
	<hr/>
	£641,322
	<hr/>

Subhead K.—Fuel Subsidy

67. Reference was made in paragraph 55 of my previous report to the payment to Fuel Importers (Éire), Limited, of £250,000 on account of losses totalling £311,948 outstanding at 31 December 1956. The balance of £61,948 was paid in the year under review. A deficit of £51,810 incurred in the year 1957 was also made good to the company from this subhead. The accounts of the company to 31 December 1957 disclose that a balance of approximately 90,000 tons of coal which cost about £800,000 remained unsold.

Subhead L.3.—Losses

68. Reference was made in paragraph 57 of my previous report to the liability of Mianraí, Teoranta, for advances and for interest thereon. The net amount due by the company at 30 September 1957 was £196,320 made up as follows :—

	£	£
Value of net assets at 30 September 1947 as certified by the Minister for Finance pursuant to section 2 of the Minerals Company Act, 1947		66,554
Advances after 30 September 1947 :		
(1) Under section 10 of the Minerals Exploration and Development Company Act, 1941	7,734	
(2) Under section 3 of the Minerals Company Act, 1947	88,000	
(3) Non-statutory advance (1952-53)	16,614	
	<hr/>	112,348
		<hr/>
		178,902
Less : Repayments 1956-57	34,430	
„ 1957-58	355	
	<hr/>	34,785
		<hr/>
		144,117
Accrued interest on advances		52,203
		<hr/>
		£196,320
		<hr/>

The company was unable to discharge this liability and it was written off by supplementary estimate.

Operations of Bord na Móna

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

69. 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 1958 to £234,800 including the sum of £5,000 paid to the Board in the year of account. I understand that in future the Board will finance this work from its own resources.

Subhead X.—Appropriations in Aid

70. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1958 on agreed projects sponsored by the Department of Industry and Commerce are shown in the following statement:—

		Technical Assistance	Provision of additional laboratories and equipment for Institute for Industrial Research and Standards
		£	£
Amount allocated		160,000	130,000
Recoupments			
1956-57	...	—	800
1957-58	...	3,841	1,748
Totals	...	£3,841	£2,548

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.1.—Córas Iompair Éireann

71. The charge to this subhead comprises—

	£
Grant towards approved expenditure	3,250,000
Repayment to Central Fund of advances to meet interest payments on Transport stocks for the year 1956-57 	793,300
Repayment to Central Fund of advance made in the year 1956-57 in discharge of guaranteed bank borrowings ...	803,000
	<hr/> £4,846,300

A sum of £78,635 received in respect of interest up to 31 March 1958 on a repayable advance of £1,000,000 issued to the Board in 1956-57 for capital purposes was credited to appropriations in aid.

Subhead A.2.—Great Northern Railway Board

72. The agreement scheduled to the Great Northern Railway Act, 1953, provided 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 1957 show the liability of the Minister for Industry and Commerce for that year to be £616,807, comprising £389,589 for losses and £227,218 for capital expenses. Advances made to the Board in 1956-57 amounted to £409,125.

The charge to this subhead includes payments as follows :—

<i>Year ended 30 September 1957 :</i>	£
(a) Balance of losses 	128,287
(b) Balance of capital expenses ...	79,395
<i>Year ended 30 September 1958 :</i>	
(a) Advances towards losses ...	222,713
(b) Advances towards capital expenses 	56,150
	<hr/> £486,545

A sum of £87,539 was received in respect of interest due for the accounting period ended 30 September 1957 on payments made to the Board and has been credited to appropriations in aid.

73. The hotel and golf course at Greenore were purchased by the Great Northern Railway Company in 1951 with the authority of the Minister for Industry and Commerce, to be held temporarily pending resale to the promoters of an industrial project. As this project was not proceeded with the properties were later sold. Outlay by the Great Northern Railway on the purchase, etc., of the properties (£25,660) was made good from voted moneys in 1951–52 and subsequent years. The net receipts from their disposal (£7,615) were credited to exchequer extra receipts in 1955–56 and 1957–58.

Subhead A.4.—Sligo, Leitrim and Northern Counties Railway Company

74. Reference was made in paragraph 77 of the report for the year 1952–53 to the payment to the Sligo, Leitrim and Northern Counties Railway Company of a grant towards operating losses and revenue charges. Similar grants were paid in subsequent years, the total amount granted to 31 March 1958, including £10,000 in the year under review, being £39,000.

The company terminated its rail and road services on 30 September 1957 and, since it had no funds from which its employees could be compensated, provision was made by supplementary estimate to enable compensation to be paid to 91 of its redundant employees domiciled in the State who were not provided with alternative employment by Córas Iompair Éireann. Compensation at the rate of one month's pay for each completed year of service, with a maximum of 24 months' pay, was paid on an *ex-gratia* basis and amounted to £40,913 which is charged to this subhead.

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

75. Expenditure during the year on constructional works, including furnishing of buildings, at Shannon and Dublin Airports amounted to £80,568 and £48,432, respectively. The total expenditure to 31 March 1958, excluding the cost of acquisition of land, amounted to £2,236,964 for Shannon Airport and £1,436,167 for Dublin Airport.

Operation of Shannon and Dublin Airports

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

The expenses and receipts under their main heads are as follows (the figures for the previous year being shown in brackets).

Shannon Airport

<i>Expenses :</i>	£	£	£	£
Air navigation services ...	265,331	(258,604)		
Airport management	255,244	(250,265)		
Interest and depreciation charges	266,676	(257,008)		
Total ...	787,251	(765,877)		
<i>Receipts :</i>				
Landing fees ...	329,839	(308,138)		
Receipts from catering, etc. ...	117,630	(146,641)		
Receipts from air traffic communications ...	76,403	(62,608)		
Rents and other receipts	74,693	(67,601)		
Total ...	598,565	(584,988)		
Deficiency of revenue			188,686	(180,889)

Dublin Airport

<i>Expenses :</i>	£	£	£	£
Air navigation services ...	87,083	(82,911)		
Airport management	168,746	(157,381)		
Interest and depreciation charges ...	161,725	(150,486)		
Total ...	417,554	(390,778)		

Receipts :

Landing fees	... 109,092	(91,659)
Profit on catering	... 14,087	(8,958)
Rents and other receipts	... 65,445	(62,771)
Total	... 188,624	(163,388)
Deficiency of revenue		228,930 (227,390)
Total deficiency	...	£417,616 (£408,279)

Subhead T.—Appropriations in Aid

77. The surplus earned by Aer Rianta, Teoranta, on the management of Dublin Airport for the year ended 31 March 1957 was £32,468. The deficit on the company's General Administration Account amounted to £16,791, including £12,277 for interest payable to Aer Lingus Teoranta and British European Airways, arising out of the revision in 1956 of agreements between the three companies. Provision was made in the estimate for the recoupment to the company of this deficit out of the management surplus. The balance of £15,677 was surrendered to the Department and has been brought to credit as an appropriation in aid.

VOTE 54.—POSTS AND TELEGRAPHS

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

78. The losses borne on the Vote for the year ended 31 March 1958 amounted to £4,479. A classified schedule of these losses is set out on page 175. At page 176 particulars are given of 20 cases in which cash shortages or misappropriations amounting to £2,112 were discovered; the sums in question were made good and no charge to public funds was necessary.

Stores

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

In addition to the engineering stores shown in Appendix No. II as valued at £1,586,913 on 31 March 1958, engineering stores to the value of £12,366 were held on behalf of other government departments. Stores other than engineering stores were valued at £478,798 including £182,656 in respect of stores held for other government departments.

Including works in progress on 31 March 1958 the expenditure on manufacturing jobs in the factory during the year amounted to £26,281, expenditure on repair work (other than repairs to mechanical transport) to £54,981, and expenditure on mechanical transport repairs to £9,078.

Revenue

80. A test examination of the accounts of Postal, Telegraph and Telephone services was carried out with generally satisfactory results. Irregular transactions relating to the payment of money orders which were noted are still under investigation.

The net yield of revenue for the years 1956-57 and 1957-58 is shown in the following statement:—

	1956-57	1957-58
	£	£
Postal Service ...	4,162,830	4,281,193
Telegraph Service ...	397,118	376,509
Telephone Service ...	3,299,794	3,603,861
Total ...	<u>£7,859,742</u>	<u>£8,261,563</u>

£8,180,000 was paid into the Exchequer during the year leaving a balance of £780,642 at 31 March 1958 as compared with a balance of £699,079 at the end of the previous financial year.

Sums due for telephone services amounting to £2,297 were written off during the year as irrecoverable.

Post Office Savings Bank

81. A test examination of the accounts of depositors in the Post Office Savings Bank was made with generally satisfactory results. The final account of the Bank for the year ended 31 December 1957 has not yet been submitted for audit.

82. I observed that £400 was charged to a suspense account in respect of a deposit paid in error, because of a similarity in name, to the administrator of the estate of a deceased person. The depositor of this amount subsequently applied for and was refunded his deposit. Efforts are being made to recover the erroneous payment.

Customs Duties on Parcels

83. Irregularities discovered in connexion with the collection of customs duties, etc., on postal parcels involved loss of revenue. A Post Office official was prosecuted and dismissed. I have inquired as to the ascertained defects in the system of control which facilitated the misappropriations of revenue and also the amount misappropriated.

VOTE 56.—DEFENCE

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

84. With the approval of the Minister for Finance a military camp was made available to the Irish Red Cross Society in November 1956 for the accommodation of Hungarian refugees whose care and maintenance the Society undertook at the request of the Government. The work of adapting the premises for the housing of the refugees was carried out by the Corps of Engineers with civilian labour and certain equipment was provided on loan. No charge was made for the services of the Department's purchasing organisation which assisted the Society to procure supplies and equipment. The Society has undertaken to make good any loss or damage arising out of its occupation of the camp. The expenditure on adaptation of the premises up to 31 March 1958, which amounted to £8,471, was borne on the Vote.

Subhead K.—Provisions and Allowances in lieu

85. 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 :—

		1957-58	1956-57
		pence per lb.	pence per lb.
BREAD			
Cost of production	...	5.2	3.8
Cost delivered Dublin	...	5.5	4.1
MEAT			
Dublin	... ..	27.3	23.7
Curragh	... ..	28.5	26.2

The average price of cattle purchased for the Dublin and Curragh areas was £73 9s. 1d. and £71 4s. 9d. per head, respectively, as compared with £64 7s. 4d. and £62 17s. 5d. in the previous year, while the average production of beef per head was 712 lbs. and 680 lbs., respectively, as compared with 705 lbs. and 664 lbs.

Subhead P.1.—Civil Defence

86. A sum of £127 was paid to a local authority towards annual expenditure on the storage of air—raid precautions equipment. I inquired whether the transfer of this equipment to less expensive premises had been considered and I was informed that the possibility of availing of one of the Department's premises was under consideration. I have also asked for information as to the nature and condition of the equipment.

Subhead U.—Compensation

87. The charge to this subhead comprises :—

	£
(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved	11,059
(b) Compensation for property commandeered or damaged or hired	410
(c) Compensation in cases where personnel were killed or injured during training including compensation for personal injuries to members of the Reserve, Second Line... ..	778
(d) Compensation for damage to lands during manoeuvres	91
	<hr/> £12,338 <hr/>

The charge at (a) includes payments totalling £7,444 in respect of an accident in which two persons were killed and four persons, in addition to the army driver were injured.

Statement of Losses

88. 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"	51
Deficiencies of stores and other losses not affecting the 1957-58 vote	10,923

The corresponding figures for losses in the previous year were £267 and £11,584.

VOTE 57.—ARMY PENSIONS

Subhead J.—Defence Forces (Pensions) Schemes, 1937 to 1956

89. Defence Force regulations which empowered the Minister for Defence to grant an extension of two years beyond their normal retiring ages to officers who had been awarded the 1916 Medal or the Service (1917–1921) Medal were revoked with effect from 1 November 1957. On the withdrawal of this concession the Defence Forces (Pensions) Schemes were amended to provide for payment to these officers on retirement of amounts equivalent to the pay they would have received had they served the additional periods allowed under the revoked regulations. Payments to such officers in the year under review in excess of their normal retired pay amounted to £3,659.

VOTE 58.—EXTERNAL AFFAIRS

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

90. Compensation amounting to £376 was paid to the owners of two pictures in respect of damage to the pictures while on loan to the Cultural Relations Committee for showing at the Venice Biennale Exhibition of 1956. The pictures were insured by the Department against all risks excluding risks whilst on exhibition. I inquired as to the circumstances in which the pictures were damaged, and the position regarding settlement of the claim against the insurers. I am informed that it was not until January, 1957, when the pictures were returned to the owners, that they were found to be damaged and that negotiations on the claims were still in progress with the insurers.

Subhead C.2.—Irish News Agency

91. Repayable advances amounting to £15,000 were issued under section 11 (1) of the Irish News Agency Act, 1949 and extra-statutory grants to the amount of £22,668 were also issued to the Agency to meet the expenses of winding up its affairs. The liquidation was not completed at 31 March 1958. The repayable advances issued to the Agency since its formation in 1949–50 amounted to £333,500 but no repayments have been made in respect of these advances. The accumulated losses shown in the Agency's balance sheet at 31 March 1957 were £315,336.

VOTE, 61.—SOCIAL INSURANCE

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

92. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £4,487,000. 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 years ended 31 March 1955 and 1956 received for audit indicate that contributions from voted moneys had been overdrawn to the extent of £65,303. A reconciliation statement of the Bank balances relating to benefit payments necessary for the completion of the audit is awaited.

Subhead B.—Investment Return

93. As stated in previous reports section 21 of the Social Welfare Act 1950 as amended by section 68 (5) (e) and (f) of the Social Welfare Act, 1952, authorises payments from the Social Insurance Fund in respect of expenditure by the Minister for Social Welfare on the acquisition of lands, premises, furniture or equipment, and the construction or reconstruction of premises. It also provides that an investment return in the form of contributions to the Fund shall be made in respect of such payments at rates to be agreed upon from time to time between the Minister for Social Welfare and the Minister for Finance. The expenditure under this section up to 31 March 1958 was £1,295,137 all of which related to the construction and equipment of the premises known as Áras Mhic Dhiarmada. A portion of these premises is occupied by Córas Iompair Éireann but agreement has not been reached as to the annual rent. In these circumstances £15,000 has been adopted as a provisional rent for the purpose of arriving at the contribution payable to the Fund out of voted moneys and the charge of £39,655 to this subhead has been computed as follows :—

	£	£
Contribution on £1,295,137 (including provision for depreciation on furniture and equipment)		66,419
Adjustment in respect of 1956-57 due to an upward revision of the rate of contribution		2,486
		<hr/> 68,905
<i>Less :</i>		
Provisional rent from C.I.E.	15,000	
Interest on £300,000—proceeds of sale of Aras Brugha	14,250	
		<hr/> 29,250
		<hr/> £39,655

VOTE 62.—SOCIAL ASSISTANCE

Subhead B.—Children's Allowances

94. The rates of allowances payable under the Social Welfare (Children's Allowances) Acts, 1944 to 1952, were increased from May 1957 by the Social Welfare (Children's Allowances) Act, 1957 and effect was given to this revision by the distribution of amending slips for affixation to the orders in allowance books already issued. These slips were prepared from the information available in the schedules which contained particulars of the then current allowance books. These schedules did not reflect revision of rates made after the books had been issued. I am informed that apart from the cost, which would have been substantial, it would have been impossible in the time available to prepare fresh schedules from the 228,000 claim files, and that the overpayments resulting from the use of the latest existing schedules were estimated not to exceed £1,000.

Arising out of an overpayment discovered in the course of audit, I inquired whether a departmental check had been applied to the revised payments. I am informed that a check carried out by the Department revealed 172 overpayments of which 106, amounting to £470, were attributed to revisions not being reflected in the schedules used, and 66, amounting to £227, were due to the issue of slips of a higher value than appropriate. I am also informed that the work of determining the rate of and issuing the amending slips was carried out on overtime by a large staff many of whom were not normally engaged on children's allowances.

Subhead G.—Welfare of the Blind

95. A Board for the employment of the blind was set up by the Minister for Social Welfare in April 1957 to acquire and equip a workshop with a view to providing employment for blind workers from any part of the country. A contribution of £15,000 was paid to the Board towards its working capital expenses.

Overpayments

96. As shown in the details of the appropriations in aid recoveries in cash of overpayments of assistance made in prior years amounted to £7,317. £3,574 was recovered by withholding current payments and unrecovered balances amounting to £2,836 were treated as irrecoverable with the approval of the Department of Finance. The total amount of overpayments outstanding at 31 March 1958 was £31,900. During the year forty-eight individuals were prosecuted for irregularly obtaining social assistance and convictions were secured in forty-three cases.

97. In the course of a test examination of old age pensions twenty cases were noted in which overpayments varying from £112 to £467 had been outstanding for periods of from two to ten years. I am informed that it is proposed to seek the authority of the Department of Finance to write off the outstanding balances, totalling £1,813 in seven of these and that in twelve others involving £3,240, efforts to effect recovery are continuing. In the remaining case £228 has been written off in this account. I understand that under a revised procedure a regular review will be carried out of cases in which no recovery has been effected during the preceding year.

VOTE 63.—HEALTH

Subhead L.—Loan to Voluntary Health Insurance Board

98. The Voluntary Health Insurance Board was established on 12 February 1957 under the provisions of the Voluntary Health Insurance Act, 1957. Section 16 (1) of the Act provides that the Minister for Health may, with the consent of the Minister for Finance, make a loan to the Board to meet its establishment and preliminary expenses, and the charge of £13,200 to the sub-head represents the amount lent during the year. The Minister for Finance has directed, by virtue of section 16 (2) of the Act, that all sums received by way of repayment of the loan are to be brought to account as appropriations in aid. No amount was received during the year.

LIAM Ó CADHLA,

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

18 July, 1958.

APPROPRIATION ACCOUNTS, 1957-58

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote
									More than Estimated	Less than Estimated		Estimated	Realised	
		£	£	£	£	£	£	£	£	£	£	£	£	
1	PRESIDENT'S ESTABLISHMENT ...	8,240	—	8,240	8,163	—	8,163	77	—	—	77	—	—	1
2	HOUSES OF THE OIREACHTAS ...	232,330	—	232,330	229,544	—	229,544	2,786	—	—	2,786	—	85	2
3	DEPARTMENT OF THE TAOISEACH ...	29,180	—	29,180	26,604	—	26,604	2,576	—	—	2,576	—	—	3
4	CENTRAL STATISTICS OFFICE ...	146,320	500	145,820	129,050	999	128,051	17,270	499	—	17,769	—	10	4
5	COMPTROLLER AND AUDITOR GENERAL ...	41,510	5,980	35,530	34,416	6,039	28,377	7,094	59	—	7,153	—	—	5
6	OFFICE OF THE MINISTER FOR FINANCE ...	169,010	1,510	167,500	162,876	1,505	161,371	6,134	—	5	6,129	—	—	6
7	OFFICE OF THE REVENUE COMMISSIONERS ...	2,033,700	83,000	1,950,700	2,029,063	80,780	1,948,283	4,637	—	2,220	2,417	—	657	7
8	OFFICE OF PUBLIC WORKS ...	527,800	103,700	424,100	512,351	105,880	406,471	15,449	2,180	—	17,629	—	128	8
9	PUBLIC WORKS AND BUILDINGS ...	3,957,017	190,817	3,766,200	3,277,184	236,448	3,040,736	679,833	45,631	—	725,464	45,000	9,857	9
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	912,450	30,000	882,450	857,719	32,899	824,820	54,731	2,899	—	57,630	—	—	10
11	MANAGEMENT OF GOVERNMENT STOCKS ...	51,220	—	51,220	51,202	—	51,202	18	—	—	18	—	—	11
12	STATE LABORATORY ...	25,710	1,430	24,280	24,163	1,245	22,918	1,547	—	185	1,362	—	—	12
13	CIVIL SERVICE COMMISSION ...	57,760	17,960	39,800	55,871	18,185	37,686	1,889	225	—	2,114	—	—	13
14	AN CHOMHAIRLE EALAÍON ...	20,000	—	20,000	20,000	—	20,000	—	—	—	—	—	—	14
15	COMMISSIONS AND SPECIAL INQUIRIES ...	10,880	—	10,880	9,692	—	9,692	1,188	—	—	1,188	—	4	15
16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,136,710	126,510	1,010,200	1,117,907	127,743	990,164	18,803	1,233	—	20,036	7,498	7,752	16
17	RATES ON GOVERNMENT PROPERTY ...	399,100	11,100	388,000	354,764	11,166	343,598	44,336	66	—	44,402	—	—	17
18	SECRET SERVICE ...	7,000	—	7,000	4,103	—	4,103	2,897	—	—	2,897	—	—	18
19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,919	—	17,919	81	—	—	81	—	—	19
20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	5,160,000	—	5,160,000	4,906,609	—	4,906,609	253,391	—	—	253,391	—	—	20
21	LAW CHARGES ...	123,760	5,000	118,760	115,951	5,949	110,002	7,809	949	—	8,758	—	—	21
22	UNIVERSITIES AND COLLEGES ...	671,640	—	671,640	661,180	—	661,180	10,460	—	—	10,460	—	—	22
23	MISCELLANEOUS EXPENSES ...	60,200	—	60,200	59,883	—	59,883	317	—	—	317	—	—	23
24	STATIONERY OFFICE ...	554,705	102,405	452,300	552,036	110,656	441,380	2,669	8,251	—	10,920	—	1,101	24
25	VALUATION AND BOUNDARY SURVEY ...	86,760	8,650	78,110	86,406	8,725	77,681	354	75	—	429	—	—	25
26	ORDNANCE SURVEY ...	80,810	7,010	73,800	77,170	6,614	70,556	3,640	—	396	3,244	—	—	26
27	AGRICULTURE ...	11,462,205	1,617,255	9,844,950	11,320,914	1,606,546	9,714,368	141,291	—	10,709	130,582	100,050	90,183	27
28	FISHERIES ...	204,520	27,520	177,000	189,628	28,035	161,593	14,892	515	—	15,407	10	5,000	28
29	OFFICE OF THE MINISTER FOR JUSTICE ...	94,050	—	94,050	93,834	—	93,834	216	—	—	216	975	1,785	29
30	GARDA SÍOCHÁNA ...	4,799,533	107,153	4,692,380	4,794,356	108,229	4,686,127	5,177	1,076	—	6,253	5,000	4,809	30
31	PRISONS ...	202,407	27,467	174,940	200,718	28,878	171,840	1,689	1,411	—	3,100	—	—	31
32	DISTRICT COURT ...	90,790	—	90,790	89,723	—	89,723	1,067	—	—	1,067	18,000	17,500	32
33	CIRCUIT COURT ...	160,629	31,919	128,710	160,115	31,851	128,264	514	—	68	446	—	114	33
34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	104,170	1,500	102,670	101,860	1,153	100,707	2,310	—	347	1,963	3,800	2,780	34
35	LAND REGISTRY AND REGISTRY OF DEEDS ...	109,670	—	109,670	103,601	—	103,601	6,069	—	—	6,069	—	8	35
36	PUBLIC RECORD OFFICE ...	9,290	—	9,290	8,490	—	8,490	800	—	—	800	—	5	36
37	CHARITABLE DONATIONS AND BEQUESTS ...	5,978	38	5,940	5,758	19	5,739	220	—	19	201	5	—	37
38	LOCAL GOVERNMENT ...	4,787,248	58,548	4,728,700	4,064,785	59,968	4,004,817	722,463	1,420	—	723,883	—	13,970	38
39	OFFICE OF THE MINISTER FOR EDUCATION ...	366,828	88	366,740	366,553	95	366,458	275	7	—	282	—	23	39
40	PRIMARY EDUCATION ...	9,258,500	120,150	9,138,350	9,236,963	126,713	9,110,250	21,537	6,563	—	28,100	—	—	40
41	SECONDARY EDUCATION ...	2,367,720	59,020	2,308,700	2,364,608	60,001	2,304,607	3,112	—	—	4,093	—	—	41
42	TECHNICAL INSTRUCTION ...	1,174,392	38,772	1,135,620	1,167,449	39,402	1,128,047	6,943	630	—	7,573	—	—	42
43	SCIENCE AND ART ...	162,462	10,812	151,650	157,006	8,866	148,140	5,456	—	1,946	3,510	—	—	43
44	REFORMATORY AND INDUSTRIAL SCHOOLS ...	188,815	4,705	184,110	184,857	6,899	177,958	3,958	2,194	—	6,152	—	—	44
45	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	64,300	—	64,300	64,300	—	64,300	—	—	—	—	—	—	45
46	NATIONAL GALLERY ...	11,020	—	11,020	10,648	—	10,648	372	—	—	372	30	61	46
47	LANDS ...	2,203,055	166,785	2,036,270	2,137,968	175,665	1,962,303	65,087	8,880	—	73,967	105	278	47
48	FORESTRY ...	2,254,205	313,205	1,941,000	2,087,412	331,967	1,755,445	166,793	18,762	—	185,555	—	—	48
49	ROINN NA GAELTACHTA ...	909,260	403,820	505,440	732,497	403,820	328,677	176,763	—	—	176,763	55,000	44,482	49
50	INDUSTRY AND COMMERCE ...	3,939,637	272,267	3,667,370	3,740,123	217,315	3,522,808	199,514	—	54,952	144,562	15,220	17,971	50
51	TRANSPORT AND MARINE SERVICES ...	5,762,490	143,100	5,619,390	5,511,632	169,253	5,342,379	250,858	26,153	—	277,011	—	5,163	51
52	AVIATION AND METEOROLOGICAL SERVICES ...	896,700	580,340	316,360	808,234	615,557	192,677	88,466	35,217	—	123,683	—	2,840	52
53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	26,850	—	26,850	26,828	—	26,828	22	—	—	22	34,700	39,519	53
54	POSTS AND TELEGRAPHS ...	9,209,108	545,608	8,663,500	9,129,003	552,231	8,576,772	80,105	6,623	—	86,728	—	2,012	54
55	WIRELESS BROADCASTING ...	523,900	93,400	430,500	470,638	94,436	376,202	53,262	1,036	—	54,298	420,000	410,100	55
56	DEFENCE ...	6,397,416	226,196	6,171,220	6,217,603	194,545	6,023,058	179,813	—	31,651	148,162	—	775	56
57	ARMY PENSIONS ...	1,657,130	—	1,657,130	1,608,293	—	1,608,293	48,837	—	—	48,837	—	1,370	57
58	EXTERNAL AFFAIRS ...	455,796	5,386	450,410	439,567	4,871	434,696	16,229	—	515	15,714	2,500	4,011	58
59	INTERNATIONAL CO-OPERATION ...	76,320	—	76,320	74,699	—	74,699	1,621	—	—	1,621	—	36	59
60	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,408,730	934,030	474,700	1,366,061	905,063	460,998	42,669	—	28,967	13,702	—	35	60
61	SOCIAL INSURANCE ...	4,527,000	—	4,527,000	4,526,655	—	4,526,655	345	—	—	345	—	—	61
62	SOCIAL ASSISTANCE ...	20,872,250	310,250	20,562,000	20,805,383	321,681	20,483,702	66,867	11,431	—	78,298	—	—	62
63	HEALTH ...	8,448,360	333,760	8,114,600	8,390,620	318,227	8,072,393	57,740	—	15,533	42,207	—	—	63
64	DUNDRUM ASYLUM ...	46,575	2,165	44,410	46,238	2,025	44,213	337	—	140	197	—	53	64
65	TOURISM ...	400,000	—	400,000	398,120	—	398,120	1,880	—	—	1,880	—	—	65
66	REPAYMENTS TO CONTINGENCY FUND ...	19,827	—	19,827	19,826	—	19,826	1	—	—	1	—	—	66
TOTAL ...		£ 122,180,948	7,130,831	115,050,117	118,605,392	7,168,144	111,437,248	3,575,556	184,966	147,653		707,893	684,477	
TOTAL AMOUNT TO BE SURRENDERED ...											£ 3,612,869			

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1957-58

ACCOUNT of the sum expended in the year ended 31st March, 1958, 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 1957).

Particulars	Grant	Expenditure	Expenditure compared with Grant	
			Less than	More than
A.—Salaries, Wages and Allowances	2,112	2,112		
B.—Travelling and Incidental Expenses	4,820	4,820		
C.—Motor Carriage	—	—		
D.—Travelling Expenses	—	—		
E.—Salaries to be surrendered	—	—		
F.—Incidental Expenses	—	—		
G.—Telephone	—	—		
H.—With	—	—		
I.—Inter-Parliamentary Relations	—	—		
J.—	—	—		
K.—	—	—		
L.—	—	—		
M.—	—	—		
N.—	—	—		
O.—	—	—		
P.—	—	—		
Q.—	—	—		
R.—	—	—		
S.—	—	—		
T.—	—	—		
U.—	—	—		
V.—	—	—		
W.—	—	—		
X.—	—	—		
Y.—	—	—		
Z.—	—	—		
TOTAL	2,112	2,112		

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

Comptroller and Auditor General.

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	6,820	6,790	30	—
B.—Travelling and Incidental Expenses	200	124	76	—
C.—Telegrams and Telephones ...	470	499	—	29
D.—Motor Cars — Replacement Grant	750	750	—	—
TOTAL ...£	8,240	8,163	106	29

Surplus to be surrendered ... £77

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Expenditure on travelling cannot be closely estimated.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	80,801	81,112	—	311
B.—Travelling Expenses of Comhaltai	45,000	44,189	811	—
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí	29,679	29,233	446	—
D.—Travelling Expenses of Seanadóirí	9,500	9,879	—	379
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	62,575	60,449	2,126	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	770	587	183	—
G.—Telegrams and Telephones ...	1,400	1,257	143	—
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid)	1,000	1,000	—	—
J.—Expenses of the Restaurant	1,600	1,838	—	238
TOTAL ...£	232,330	229,544	3,714	928

Surplus to be surrendered ... £2,786

Extra Receipts payable to Exchequer	Estimated Realised	
	£	£
Compensation for loss of services of an officer injured in accident	—	85

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- F.—Saving due mainly to delay in delivery of uniforms.
 G.—Accurate estimation is not possible.
 J.—Excess arose from the payment of retirement gratuities to certain members of the Restaurant Staff.

EXTRA REMUNERATION (exceeding £50)

From the Central Fund the Clerk of the Seanad received a gratuity of £100 for services as Seanad Returning Officer.

NOTE.

Fees (stamps) amounting to £26 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
 2nd May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	27,550	25,344	2,206	—
B.—Travelling Expenses ...	800	325	475	—
C.—Incidental Expenses ...	180	182	—	2
D.—Telegrams and Telephones ...	650	753	—	103
TOTAL ...£	29,180	26,604	2,681	105

Surplus to be surrendered ... £2,576

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to cessation of Office of Parliamentary Secretary to the Government and to consequential staff changes.
- B.—The estimate was necessarily conjectural.
- D.—Excess due to the increased charges which operated from 1st October, 1956.

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £500 as a director of the Central Bank. A Principal Officer received £58 from Vote 6 for special duties.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
24th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	114,876	104,681	10,195	—
B.—Travelling Expenses ...	700	524	176	—
C.—Incidental Expenses ...	335	259	76	—
D.—Telegrams and Telephones ...	1,550	1,658	—	108
E.—Special Statistical Inquiries ...	28,809	21,878	6,931	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
GROSS TOTAL ...£	146,320	129,050	17,378	108
			Surplus of Gross Estimate over Expenditure £17,270	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid ...	500	999	£499	
			Total Surplus to be surrendered	
NET TOTAL ...£	145,820	128,051	£17,769	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Compensation for loss of services of an officer injured in accident	—	10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff changes; to new appointments at lower points on salary scales and to the non-filling of vacancies.
- B.—Travelling in connection with certain Statistical Inquiries was curtailed.
- C.—There were casual savings on the various items comprising this subhead,

D.—Inadequate provision was made for the increased charges which operated from 1st October, 1956.

E.—The provision for additional assistance was not fully required.

APPROPRIATIONS IN AID

The receipts were in respect of statistical information supplied.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	40,850	33,631	7,219	—
B.—Travelling Expenses ...	420	545	—	125
C.—Incidental Expenses ...	240	240	—	—
GROSS TOTAL ...£	41,510	34,416	7,219	125
			Surplus of Gross Estimate over Expenditure £7,094	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	5,980	6,039	£59	
NET TOTAL ...£	35,530	28,377	Total Surplus to be surrendered £7,153	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies remaining unfilled, to changes in personnel and to absence of an officer on sick leave without pay.

B.—It was found necessary to incur additional travelling expenses in connection with one audit.

E. F. SUTTLE,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,
17 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	143,856	137,587	6,269	—
A.I.—Chief Medical Officer for the Civil Service ...	2,064	2,063	1	—
B.—Travelling Expenses ...	200	927	—	727
C.—Incidental Expenses ...	450	418	32	—
D.—Telegrams and Telephones ...	1,700	1,813	—	113
PAYMASTER-GENERAL'S OFFICE				
E.—Salaries, Wages and Allowances	20,560	19,903	657	—
F.—Travelling and Incidental Expenses	180	165	15	—
GROSS TOTAL ...£	169,010	162,876	6,974	840
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £6,134	
Deduct—	—	—	Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid ...	1,510	1,505	£5	
NET TOTAL ...£	167,500	161,371	Net Surplus to be surrendered £6,129	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due to unanticipated journeys abroad.

D.—Closer estimation was not possible.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of management of the Local Loans Fund	1,500	1,500
2. Commission charged to sundry departmental funds on purchases of securities by the Government Stockbroker	5	—
3. Miscellaneous	5	5
	<u>£1,510</u>	<u>£1,505</u>

EXTRA REMUNERATION (exceeding £50)

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

The Accountant and Assistant Accountant received allowances of £194 and £68, respectively, for the performance of higher duties.

A Staff Officer, Grade III, received a gratuity of £52 for the performance of extra duties and a Clerical Officer received £60 for overtime.

NOTES

This Account includes expenditure of £683, approximately, in respect of remuneration of an officer lent, without repayment, to the Commission on Income Taxation.

The Account of another Vote includes expenditure of £618, approximately, in respect of remuneration of an officer lent, without repayment, to this Department.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
17th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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.	1,849,470	1,842,128	7,342	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain	2,200	2,445	—	245
B.—Travelling Expenses	26,000	29,647	—	3,647
C.—Removal Expenses	2,200	3,276	—	1,076
D.—Poundage to Distributor of Stamps	530	499	31	—
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	95,200	96,362	—	1,162
F.—Carriage of Parcels, Advertisements, etc.	1,150	1,303	—	153
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc.	14,000	13,645	355	—
H.—Telegrams and Telephones	13,200	14,810	—	1,610
I.—Uniform Clothing	6,000	5,729	271	—
J.—Boat Hire, Cycles and other Conveyances	850	775	75	—
K.—Motor Cars for Frontier Patrols	10,300	7,946	2,354	—
L.—Revenue Instruments, etc.	810	871	—	61
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc.	8,800	7,263	1,537	—
N.—Incidental Expenses	850	892	—	42
O.—Provision of Rooms for Official Purposes	180	194	—	14

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Compensation	5	57	—	52
Q.—Losses by Default, Fraud and Accident	5	67	—	62
R.—Customs Co-operation Council	1,950	1,154	796	—
GROSS TOTAL ...£	2,033,700	2,029,063	12,761	8,124
			Surplus of Gross Estimate over Expenditure £4,637	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	83,000	80,780	£2,220	
NET TOTAL ...£	1,950,700	1,948,283	Net Surplus to be surrendered £2,417	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of officers injured in accidents	—	657

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies unfilled.

AA.—Excess due to changes in staffing.

B.—Excess due to subsistence rates increases and payment of delayed claims.

C.—Number and cost of removals falling due for payment cannot be precisely foreseen.

E.—Excess due to late claims by certain Companies.

F.—Excess due to increase in advertising.

G.—Saving due mainly to changes in printing requirements.

H.—Excess due mainly to underestimation of effect of increased call charges.

I.—Saving due to receipt of accounts too late for charge to this Account.

J.—Saving due mainly to non-purchase of new machines provided for.

K.—Saving due to deferment of purchase of new cars.

L.—Excess due mainly to variations in requirements.

M.—Saving was mainly in illicit distillation and seizure rewards.

O.—Excess due to payment of one additional allowance,

P.—Excess due to three cases—£40, £13 and £4—compensation arising out of official car accidents (S. 48/18/49).

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

£16 Minor cash losses not involving fraud or culpable negligence.

£35 Sacks lost (S. 47/3/55).

£16 Arrears of Social Welfare insurance for officers who had been regarded as not liable.

R.—Saving due mainly to reduction in travelling and subsistence.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment Stamps ...	800	800
2. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952, Sec. 40)	700	700
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	58,000	57,922
5. Fines, forfeitures, law costs recovered, etc. ...	8,100	6,954
6. Registry of Business Names	250	265
7. Proceeds of Customs sales (seizures, etc.) ...	6,000	4,505
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	985	985
9. Miscellaneous items	7,890	8,374
	<u>£83,000</u>	<u>£80,780</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 prices realised.		
9. Miscellaneous items comprised the following:—	£	
Bill of Entry receipts	5,268	
Fees under Merchant Shipping Acts ...	206	
Rent of official premises	724	
Vote refunds	390	
Recovery of salaries of officers on loan ...	868	
Minor unclassified items, e.g., State Warehouse rent, scrivenery fees, surpluses in cash, etc.	918	
	<u>£8,374</u>	

EXTRA REMUNERATION (exceeding £50)

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

Three hundred and fifty-one members of the Customs and Excise staff, forty-six of the Taxes staff, three of the General Service staff and eleven of the Stamping Branch staff received amounts varying from £51 to £302 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

The following received the amounts indicated for special services:—One Officer of Customs and Excise and one Departmental Clerical Officer received amounts of £213 and £147, respectively, from the Vote for Wireless Broadcasting.

NOTES

Fees (stamps) were received as follows:—

			£
Companies Registration	...	...	7,257
Newspaper Registration	...	...	4
			<hr/> £7,261 <hr/>

A claim for £207 for loss of services of an officer injured in a motor accident was abandoned and a claim for £273 was settled for £125 (E. 112/10/40).

The Accounts of other Departments include expenditure of £522 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £2,094 in respect of staff temporarily lent, without repayment, to other Departments.

R. P. RICE,
Accounting Officer.

OÍFÍG NA gCOIMISINÉIRÍ IONCAIM,
31 Bealtaine, 1958.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	487,350	466,309	21,041	—
B.—Travelling Expenses ...	34,200	38,653	—	4,453
C.—Incidental Expenses ...	2,250	2,302	—	52
D.—Telegrams and Telephones	4,000	5,087	—	1,087
GROSS TOTAL ...£	527,800	512,351	21,041	5,592
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £15,449	
Deduct—			Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	103,700	105,880	£2,180	
NET TOTAL ...£	424,100	406,471	Total Surplus to be surrendered £17,629	
			Estimated	Realised
Extra Receipts payable to Exchequer			£	£
Compensation for loss of services of an officer injured in accident			—	123
Miscellaneous			—	5
				£128

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to difficulty in recruiting professional staff.

B.—Excess caused partly by increased subsistence rates and partly by a somewhat larger volume of travelling than had been expected when the estimate was framed.

C.—A casual variation.

D.—Use of the telephones increased and the effect of higher charges for them proved greater than expected.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Penal interest on overdue loan repayments	...	...	300	542
2.	Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946	...	...	22,000	20,776
3.	Amount recoverable as administration expenses in connection with agency services	...	...	16,500	17,982
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	...	...	22,500	28,014
5.	Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	...	...	3,600	1,625
6.	Amount recoverable from Vote 27 (Subhead M.7) in respect of salaries and travelling expenses in connection with drainage surveys and works	...	...	21,500	16,061
7.	Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	...	...	9,000	4,989
8.	Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works, etc.	...	...	3,500	5,612
9.	Amount recoverable as expenses of management of the Local Loans Fund	...	...	4,000	6,375
10.	Miscellaneous	...	...	800	3,904
				<u>£103,700</u>	<u>£105,880</u>

1. The surplus was due to certain unexpected receipts.

2. Loan transactions were somewhat less than expected.

3. The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. Some receipts were in respect of works undertaken in the previous year.

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 principally 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. The volume of work that could be undertaken was less than expected because of shortage of engineering staff.

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. Shortage of engineering staff curtailed the programme of surveys and works.

7. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works for the Department of Industry and Commerce. The work undertaken was less 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 £1,970, which was more than expected; the receipt of £1,633 in respect of salaries and expenses of engineers, etc., engaged on coast protection work had not been provided for; sundry other receipts totalled £301.

EXTRA REMUNERATION (exceeding £50)

Two Architects received, respectively, £77 and £60 in respect of abnormal attendance (E.61/6/50).

A Deputy Superintendent of the Furniture Branch was paid £150 for performing duties appropriate to a higher grade (E.61/6/50).

NOTES

1. This Account includes expenditure of approximately £2,424 in respect of remuneration of staff temporarily lent, without repayment, to another Office.

2. Pending settlement with the Official Liquidator of claims by the Commissioners against the Irish Employers' Mutual Insurance Association, Limited, which was being wound up under a Court Order made on 4th July, 1938, there had remained charged to suspense accounts (a) sums amounting to £15,611 expended in prior years on compensation, etc., in respect of claims arising out of accident risks covered by policies of insurance with the Association, and (b) a sum of £6,017 on foot of portion of the premium paid for the year 1938-39; as a set-off against their claims the Commissioners had retained sums amounting to £1,909 which would otherwise have been payable to the Association under the policies. Within the year of account the liquidation proceedings were completed and a total of £6,392 was received for credit of the suspense accounts.

GEO. P. FAGAN,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
31st May, 1958.

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 Account and Statement 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, 1958

SERVICE	Balances, 1st April, 1957	Receipts, 1957-58	Payments, 1957-58	Balances, 31st March, 1958
	£	£	£	£
Shannon Navigation ...	<i>Dr.</i> 106	13,101	12,646	349
Irish Church Fund, Loans Repayments ...	—	10	10	—
Marine Works Act, 1902, Maintenance Fund ...	1,273	867	3,123	<i>Dr.</i> 983 (a)

(a) The following stocks are held to the credit of the Fund:—

£11,582 3½ per cent. Exchequer Bonds, 1965/70 ;
£2,100 3 per cent. Exchequer Bonds, 1965/70 ;
£1,550 3½ per cent. Fourth National Loan, 1950/70 ; and
£1,000 3¼ per cent. National Security Loan, 1956/61.

GEO. P. FAGAN,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
31st May, 1958.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	48,000	32,914	15,086	—
B.—New Works, Alterations and Additions	2,091,200	1,506,969	584,231	—
B.B.—Coast Protection				
<i>Original</i> ... Nil				
<i>Supplementary</i> £6,000	6,000	5,192	808	—
C.—Maintenance and Supplies ...	600,000	590,179	9,821	—
D.1.—Furniture, Fittings and Utensils	65,000	53,640	11,360	—
D.2.—Central Furniture Stores	3,000	2,353	647	—
E.—Rents, Rates, etc. ...	163,000	162,546	454	—
F.—Fuel, Light, Water, Cleaning, etc.	275,000	253,353	21,647	—
G.—Phoenix Park National School	550	503	47	—
H.1.—River Shannon Works ...	1,750	1,085	665	—
H.2.—River Shannon Navigation (Grant-in-Aid)	4,500	3,000	1,500	—
I.—Telegrams and Telephones	1,000	1,020	—	20
J.1.—Arterial Drainage—Surveys	17,500	18,563	—	1,063
J.2.—Arterial Drainage—Construction Works ...	400,000	423,037	—	23,037
J.3.—Barrow Drainage—Repayment of Advances ...	14,417	14,417	—	—
J.4.—River Fergus Drainage ...	100	—	100	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
JJ.4.—River Fergus Drainage—Repairs to Fish Pass ...	—	224	—	224
J.5.—Arterial Drainage—Maintenance ...	22,000	19,635	2,365	—
K.—Purchase and Maintenance of Engineering Plant and Machinery and Stores ...	244,000	188,554	55,446	—
GROSS TOTAL				
Original £3,951,017				
Supplementary 6,000				
£ 3,957,017		3,277,184	704,177	24,344
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £679,833	
Deduct—			Surplus of Appropriations in Aid realised	
L.—Appropriations in Aid ...	190,817	236,448	£45,631	
NET TOTAL			Total Surplus to be surrendered	
Original £3,760,200			£725,464	
Supplementary 6,000				
£ 3,766,200		3,040,736		

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Sales of property ...	...	...	...	45,000	9,849
Miscellaneous ...	...	...	...	—	8
				£45,000	£9,857

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Payments within the year were less than expected; they were:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF FINANCE—		
Waterford: Government Offices (site) ...	120	S. 2/2/29
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Co. Cork : Donoughmore ...	96	S. 14/27/24
Watergrasshill ...	2,644	S. 14/25/46
Co. Kerry : Waterville ...	100	S. 102/8/33
Co. Limerick : Pallasgreen ...	20	S. 14/46/26
Co. Mayo : Killala ...	185	S. 14/21/47
Co. Tipperary : Ballingarry (North) ...	120	S. 14/3/49
Co. Wicklow : Rathdrum ...	168	S. 14/21/46

SERVICE		AMOUNT	DEPARTMENT OF FINANCE OF AUTHORITY
		£	
DEPARTMENT OF EXTERNAL AFFAIRS—			
New York	: Residence for Permanent Representative to United Nations	29,051	S. 2/5/56
UNAPPROPRIATED—			
Co. Kildare	: Droichead Nua, former military barracks	405	S. 55/17/33
Co. Mayo	: Cleggan (Belmullet) former Coastguard station	5	S. 55/33/37
		<u>£32,914</u>	

B.—Progress on a number of projects was less than expected. Expenditure under this subhead is affected by factors not within the control of the Commissioners. A statement of expenditure, Department by Department, is at page 24.

B.B.—Progress was somewhat slower than expected.

C.—A casual variation. A statement of expenditure, Department by Department, is at page 25.

D.1.—Payments within the year were less than expected. A statement of expenditure, Department by Department, is at page 25.

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, 1958.

The total value of stocks held in the Central Furniture Stores on 31st March, 1958, was £13,000, approximately.

E.—A casual variation. A statement of expenditure, Department by Department, is at page 25.

F.—This subhead consists of a large number of provisions to meet the requirements of the various Government establishments. The saving was the net result of savings and excesses on the several provisions and is attributable mainly to fuel prices and consumption being less than expected. A statement of expenditure, Department by Department, is at page 25.

G.—A casual variation.

H.1.—Progress of works was retarded by delay in supply of materials.

H.2.—Expenditure on maintenance of the Navigation was less than expected so that it was not found necessary to draw on the full amount of the grant.

I.—A casual variation.

J.1.—Extra survey work was undertaken.

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 £3,816.

J.2.—On the Corrib-Clare and Feale Catchment Drainage Schemes more work was undertaken than expected.

In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery as follows:—

CATCHMENT DRAINAGE SCHEME					VALUE £
Corrib-Clare	...	...	...	...	179,801
Feale	...	...	...	...	23,494
Glyde and Dee	...	...	...	...	1,560
Nenagh	...	...	...	...	29,075

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

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

JJ.4.—This subhead was opened to provide for expenditure incurred in the repair of a fish pass at Clarecastle tidal sluice in the River Fergus Drainage district (S. 59/3/42). In addition to the charge against the subhead, engineering stores were supplied and services rendered by engineering plant and machinery to the value of £12.

J.5.—Payments within the year were less than expected.

K.—The saving resulted from deferring purchases of certain engineering plant and workshop machinery, from staffing reductions and unfilled vacancies, and from curtailment of stores purchases.

The value of stores held at 31st March, 1958, was £175,000, approximately.

APPROPRIATIONS IN AID

						Estimated £	Realised £
1. Rents (including receipts from lettings of sporting, fishing rights, etc.)	...	...	...	...	...	40,000	45,141
2. Harbour tolls, dues, etc.	...	...	...	...	...	20,000	19,727
3. Sale of surplus and obsolete stores, old materials, etc.	...	...	...	...	...	3,000	7,195
4. Hire of plant	...	...	...	...	...	20,000	31,738
5. Sales of farm and garden produce	...	...	...	...	...	9,500	10,269
6. Admission tickets at parks, piers, etc.	...	...	...	...	...	3,500	3,403
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)	...	...	...	...	...	21,000	21,000
8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms	...	...	...	...	...	70,000	91,650
9. Miscellaneous	...	...	...	...	...	3,817	6,325
						£190,817	£236,448

1. The receipts, some of which had not been provided for, comprised—rents £45,056 and receipts from lettings of sporting, fishing rights, etc., £85.

2. A casual variation.

3. Surplus due to unexpected sales of used plant and furniture, and scrap metals.

4. Receipts from the hiring of dredgers and engineering machinery were greater than expected.

5. Receipts from the Bourn Vincent Memorial Park were more than expected.

6. A casual variation.

8. Department of Social Welfare (Social Insurance Fund), £34,868 ; Special Employment Schemes Office, £2,030 ; Department of Local Government (Combined Purchasing Section), £270 ; Post Office Savings Bank, £561 ; College of Science, £5,380 ; Incorporated Law Society, £365 ; National Development Fund, £3,236 ; in respect of services rendered by Central Engineering Workshops, £41,978 ; by harbour workshops, Dún Laoghaire, £1,327 ; and by Central Furniture Stores, £1,142 ; sundry other receipts, £493.

9. Work done for other parties, £1,477 ; contributions to cost of works at national schools, £487 ; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £99 ; licences, Phoenix Park, £42 ; football pavilions, Phoenix Park, £124 ; recovery of cost of electricity and gas, £823 ; sales of water, £88 ; recovery of cost of heating, £117 ; malicious damages compensation, £142 ; recoveries in respect of premises abroad, £1,267 ; receipt from Green-castle Harbour account, £1,331 ; sundry other receipts, £328.

NOTES

1. In forty-two cases, in which unforeseen extra works on foundations were found to be necessary in the course of building contracts, *ex-gratia* payments totalling £4,971 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. A sum of £3,000 was paid *ex-gratia* to a contractor towards losses incurred in meeting extra legal commitments as an employer, the extent and duration of the work contracted for on a time and material basis having exceeded reasonable expectations. Subhead B (S.9/7/52).

3. A payment of £203 under Subhead B, represented a proportion of an *ex-gratia* payment of £1,300 to a contractor against losses arising from abnormal difficulties in recruiting labour and from unexpected flooding by a spring. (See also note 23) (S.40/15/46).

4. A total of £65 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subhead C (S.22/9/41).

5. A contractor was paid £12 in respect of preparatory work upon a painting contract not proceeded with. Subhead C (S.9/7/52).

6. In two cases of the surrender of premises which had been used for State purposes sums totalling £490 were paid to the landlords in settlement of their claims for dilapidations. Subhead C.

7. In twenty-seven cases malicious damage to a total extent of £278 was caused to State properties. Subheads C and J.2 (S.102/9/37).

8. A sum of £237 was paid *ex-gratia* to a fuel contractor to offset an increase of 7s. 6d. a ton in the cost of turf which arose during the currency of the contract. Subhead F (S.9/7/52).

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

10. In two cases *ex-gratia* payments amounting to £73 were made in respect of damages arising from drainage operations although the claims were not made within the period prescribed by the Arterial Drainage Act, 1945. Subhead J.2 (S.102/7/49).

11. Payments made within the year in nine cases in which vehicles owned by the Commissioners were involved in road accidents, amounted to £461 in damages, legal costs, etc. ; repairs to State vehicles cost £17. Subheads J.2 and K (S.48/3/47).

12. A sum of £1 was paid *ex-gratia* to an employee in respect of personal property damaged while on duty. Subhead K (E.109/41/41).

13. This Account includes expenditure of £84 in respect of remuneration of staff temporarily lent, without repayment, to the Department of Agriculture, Subhead K,

14. A claim for rent amounting to £624 against Aer Linte Éireann, Teo., in respect of a room in the Consulate Building, New York, was waived. Subhead L (S.55/4/50).

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

	£
Hut and lodge in Phoenix Park, Dublin	60
Garda Síochána :	
Green Street, Dublin	5
Conyngham Road, Dublin	26
Department of Defence, Dublin	30

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

	£
Department of Justice	35
Department of Defence	30

17. Articles to a total value of £40, which were lost by theft, were written off during the year (S.59/2/53).

18. Losses of stores valued at £121 were written off under the Commissioners' authority.

19. Following the first stocktaking at the Central Engineering Workshop discrepancies of the nature of deficiency and surplus, £51,983 and £56,577, respectively, were adjusted in the stores records to accord with the actual stocks (S.76/1/53).

20. Equipment and spare parts surplus to their requirements were taken over from other Government Departments as follows at the valuations shown :—Agriculture (Land Project), £1,931; Justice, £84; Roinn na Gaeltachta, £200; Lands, £36 (S.90/9/57, S.44/6/46, S.29/6/47, S.29/2/45 and S.86/4/44).

21. Lighting sets surplus to requirements were transferred to other Government Departments as follows :—Industry and Commerce, one valued at £20; Posts and Telegraphs, two valued at £40; Defence, six valued at £419 (S.59/4/43 and S.8/27/41).

22. Services were rendered without repayment by the Department of Lands representing £58 in value and by the Department of Defence representing £139 in value (F.63/19/47 and S.7/6/54).

23. *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £43,256; a sum of £1,097 charged to this account represented the balance of the *ex-gratia* payment of £1,300 referred to in note 3 (S.40/15/46).

24. 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).

GEO. P. FAGAN,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
31st May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

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

Departments, etc.					Vote	Expenditure
					£	£
President's Establishment	...	...	...	...	5,000	5,100
Houses of the Oireachtas	...	...	...	...	7,400	544
Department of the Taoiseach	...	...	...	...	6,200	1,670
Finance	...	...	...	...	49,100	28,624
Agriculture	...	...	...	...	56,320	25,236
Justice	...	...	...	...	88,150	32,003
Local Government	...	...	...	...	1,800	926
Education	...	...	...	...	1,589,950	1,234,951
Lands	...	...	...	...	950	586
Industry and Commerce	...	...	...	...	21,000	5,188
Posts and Telegraphs	...	...	...	...	79,700	46,183
Defence	...	...	...	...	139,550	73,802
External Affairs	...	...	...	...	17,000	19,207
Social Welfare	...	...	...	...	7,630	249
Health	...	...	...	...	8,415	1,955
Gaeltacht	...	...	...	...	18,500	3,465
Minor New Works not exceeding £400 each	...	...	...	...	10,000	5,465
Urgent and Unforeseen Works	...	...	...	...	10,000	2,603
Minor Balances of Expenditure (not provided for above) on Works of prior years	...	...	...	...	25,000	19,212
TOTAL					£2,141,665	£1,506,969
Deduct for Works which might not have been carried out during the year					50,465	—
NET TOTAL					£2,091,200	£1,506,969

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 ...	14,780	12,382	1,460	1,262	120	—	4,500	3,710
Oireachtas ...	5,130	7,364	1,930	1,009	—	—	5,500	5,334
Taoiseach ...	2,000	4,544	940	415	—	120	2,500	2,322
Comptroller and Auditor General	300	297	30	45	52	24	400	150
Finance ...	234,440	249,951	11,420	9,847	45,754	48,425	53,010	48,063
Agriculture ...	40,770	34,546	3,000	3,339	6,841	4,339	28,600	26,744
Justice ...	111,840	88,747	2,970	3,013	29,215	31,057	40,540	37,339
Local Government	2,000	2,776	1,560	645	—	98	2,675	2,422
Education ...	63,090	56,482	5,290	4,865	1,337	918	29,600	29,316
Lands ...	11,180	14,600	1,870	2,439	3,256	4,907	14,500	12,968
Industry and Com- merce ...	11,300	12,340	1,850	1,934	3,494	3,986	11,450	10,825
Posts and Telegraphs	52,190	48,015	13,290	8,567	440	345	17,800	12,950
Defence ...	9,020	10,062	1,570	1,069	4,244	3,895	9,625	8,432
External Affairs ...	14,020	15,764	12,540	11,411	48,913	47,555	20,000	15,489
Social Welfare ...	14,010	18,505	3,000	1,822	14,765	12,417	20,000	26,158
Health ...	8,420	8,933	1,880	1,431	266	306	13,400	9,890
Gaeltacht ...	5,510	4,871	400	527	4,303	4,154	900	1,241
TOTAL ...£	600,000	590,179	65,000	53,640	163,000	162,546	275,000	253,353

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS
IN THE YEAR ENDED 31ST MARCH, 1958

SERVICE	Balance at 1st April, 1957	Receipts	Total	Payments	Balance at 31st March, 1958
	£	£	£	£	£
Gaeltacht Projects—					
Cora Point, Inishmaan	<i>Dr.</i> 83	*155	72	—	72
Inishere Pier ...	291	7,000	7,291	7,546	<i>Dr.</i> 255
An Chorr Áit, Inishere	—	2,000	2,000	1,807	193
Drainage Works—					
Owenogarney River					
Embankments					
Scheme ...	1,268	46,000	47,268	43,164	4,104
Deele and Swillyburn					
Rivers Scheme ...	124	12,000	12,124	12,552	<i>Dr.</i> 428
Shannon Catchment					
Survey ...	11	1,101	1,112	1,112	—
TOTAL ...£	1,611	68,256	69,867	66,181	3,686

* Includes a sum of £79 in respect of materials returned to store, etc.

GEO. P. FAGAN,
Accounting Officer.

31st May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	68,896	5,254	—
B.—Travelling Expenses ...	13,200	11,744	1,456	—
C.—Incidental Expenses ...	280	238	42	—
D.—Telegrams and Telephones	420	502	—	82
E.—Repayments to other Departments for Services rendered	5,400	4,461	939	—
F.—Urban Employment Schemes Original ... £140,000 Supplementary 147,000	287,000	249,294	37,706	—
G.—Rural Employment Schemes	35,000	33,262	1,738	—
H.—Minor Employment Schemes	130,000	129,967	33	—
I.—Development Works in Bogs used by Landholders and other Private Producers Original ... £115,000 Supplementary 45,000	160,000	156,266	3,734	—
J.—Rural Improvements Scheme Original ... £150,000 Supplementary 50,000	200,000	194,654	5,346	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
K.—Miscellaneous Schemes ...	£ 15,000	£ 8,435	£ 6,565	£ —
	920,450	857,719	62,813	82
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	8,000	—	8,000	—
GROSS TOTAL <i>Original</i> ... £678,450 <i>Supplementary</i> 234,000	£ 912,450	857,719	54,813	82
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £54,731	
<i>Deduct—</i> L.—Appropriations in Aid <i>Original</i> ... £20,000 <i>Supplementary</i> 10,000	30,000	32,899	Surplus of Appropriations in Aid realised £2,899	
NET TOTAL <i>Original</i> ... £658,450 <i>Supplementary</i> 224,000	£ 882,450	824,820	Total Surplus to be surrendered £57,630	

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 increased use of telephone service and to insufficient allowance having been made for last increase in telephone rates.
- E.—Saving due mainly to the cost of postal services and stationery being less than was expected.
- F.—Saving due mainly to delays by local authorities in submitting suitable schemes to absorb the full allocation.
- G., H., I. and J.—Casual variations.
- 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.	<i>Original</i> ...	£19,000		
		<i>Supplementary</i>	10,000	29,000	32,204
2.	Miscellaneous receipts ...	...	...	1,000	695
	TOTAL	<i>Original</i>	£20,000		
		<i>Supplementary</i>	10,000	£30,000	£32,899

1. Surplus occasioned mainly by increased contributions from beneficiaries under the Rural Improvements Scheme, consequent on the revision of the terms of the scheme.
2. The bulk of these represents proceeds from sales of materials and refunds of overpayments of grants made in previous years; and by their nature they cannot be accurately forecast.

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958

SERVICE	Balance at 1st April, 1957	Receipts	Total	Payments	Balance at 31st March, 1958
	£	£	£	£	£
F.—Urban Employment Schemes ...	4,028	—	4,028	—	4,028
H.—Minor Employment Schemes ...	Dr. 1,806	—	Dr. 1,806	—	Dr. 1,806
I.—Development Works in Bogs used by Landholders and other Private Producers ...	1,622	—	1,622	—	1,622
J.—Rural Improvements Scheme ...	4,111	—	4,111	—	4,111
TOTAL ...£	7,955	—	7,955	—	7,955

RISTEARD Ó HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th May, 1958.

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, 1958, 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	51,220	51,202	18	—

Surplus to be surrendered ... £18

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
8 Bealtaine, 1958.

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, 1958, 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	24,500	23,055	1,445	—
B.—Travelling and Incidental Expenses	360	288	72	—
C.—Apparatus and Chemical Equipment	850	820	30	—
GROSS TOTAL ...£	25,710	24,163	1,547	—
			Surplus of Gross Estimate over Expenditure £1,547	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £185	
Deduct— D.—Appropriations in Aid ...	1,430	1,245	Net Surplus to be surrendered £1,362	
NET TOTAL ...£	24,280	22,918		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies and to extra assistance not being required to the extent anticipated.

B.—Closer estimation was not practicable.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for various analyses, examinations, tests, etc.	850	1,092
2. Recovery from Road Fund in respect of analysis of road-making materials	570	150
3. Miscellaneous	10	3
	£1,430	£1,245

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
12th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 45 of 1956) 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	47,345	46,107	1,238	—
A.2.—Examiners, etc. ...	4,765	4,298	467	—
B.—Travelling Expenses ...	1,810	1,672	138	—
C.—Examinations	2,760	2,685	75	—
D.—Incidental Expenses ...	1,080	1,109	—	29
GROSS TOTAL ...£	57,760	55,871	1,918	29
			Surplus of Gross Estimate over Expenditure £1,889	
	Estimated	Realised	Surplus of Appropriations in Aid realised £225	
<i>Deduct—</i>			Total Surplus to be surrendered £2,114	
E.—Appropriations in Aid ...	17,960	18,185		
NET TOTAL ...£	39,800	37,686		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—The number of candidates for examination was less than expected.

B.—Expenditure on travelling cannot be closely estimated.

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))	17,960	18,184
2. Miscellaneous	—	1
	<u>£17,960</u>	<u>£18,185</u>

NOTE

Fees (stamps) amounting to £8,979 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
8th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958,
compared with the sum granted, for a Grant to An Chomhairle
Ealaíon (No. 9 of 1951).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Grant under Section 5 of the Arts Act, 1951	20,000	20,000	—	—

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
25th April, 1958.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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. ...	2,136	2,136	—	—
A.2.—Preparation of Manuscripts, etc., for Publication ...	1,153	1,082	71	—
A.3.—Travelling Expenses ...	120	118	2	—
A.4.—Incidental Expenses ...	31	46	—	15
	£ 3,440	3,382	73	15
CIVIL SERVICE (COMPENSATION) BOARD				
B.1.—Salaries, etc. ...	5	—	5	—
B.2.—Travelling and Incidental Expenses ...	5	—	5	—
	£ 10	—	10	—
CIVIL SERVICE ARBITRATION BOARD				
C.1.—Salaries, etc. ...	1,000	189	811	—
C.2.—Travelling and Incidental Expenses ...	25	14	11	—
	£ 1,025	203	822	—
SAVINGS COMMITTEE				
D.—Travelling and Incidental Expenses, etc. ...	450	179	271	—
COMMISSION OF INQUIRY ON WORKMEN'S COMPENSATION				
E.—Travelling and Incidental Expenses, etc. ...	700	550	150	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ATOMIC ENERGY COMMITTEE				
F.1.—Salaries, etc. ...	300	296	4	—
F.2.—Travelling and Incidental Expenses ...	1,700	1,365	335	—
	£ 2,000	1,661	339	—
CAPITAL INVESTMENT ADVISORY COMMITTEE				
G.1.—Salaries, etc. ...	5	281	—	276
G.2.—Travelling and Incidental Expenses ...	450	173	277	—
	£ 455	454	277	276
COMMISSION ON INCOME TAXATION				
H.—Travelling and Incidental Expenses, etc. ...	500	488	12	—
I.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	2,300	2,775	—	475
TOTAL ...	£ 10,880	9,692	1,954	766

Surplus to be surrendered ... £1,188

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Miscellaneous	—	4

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.

C.1.—The Board did not sit so often as expected.

D.—Expenditure by members on travelling was less than expected.

E.—Meetings were suspended while important information was being compiled.

F.2.—A visit abroad cost less than was expected.

G.1., G.2. and I.—See general explanation above.

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD I.—EXPENDITURE, 1957-58

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Salaries, etc.	Travelling and Incidental Expenses	Total
	£	£	£
Company Law Reform Committee ...	525	10	535
Committee on Overcrowding in District Mental Hospitals	—	70	70
Intoxicating Liquor Commission ...	—	944	944
Internal Transport Committee ...	—	73	73
Committee on Industrial, Provident and Friendly Societies	—	16	16
Committee on Glenamoy Grass Meal Project	—	204	204
Committee on Accommodation Needs of Constituent Colleges of National Uni- versity of Ireland	—	867	867
Wages Appeal Board	5	—	5
Tribunal of Inquiry into Cross-Channel Freight Rates	—	61	61
TOTAL ...£	530	2,245	2,775

NOTE

The Accounts of other Votes include expenditure of £9,255, approximately, in respect of remuneration of staff lent, without repayment, to the following Commissions, etc.—

	£
Savings Committee	1,050
Workmen's Compensation Commission	1,882
Atomic Energy Committee	100
Commission on Income Taxation	2,856
Intoxicating Liquor Commission	300
Internal Transport Committee	567
Committee on Industrial, Provident and Friendly Societies	103
Committee on Glenamoy Grass Meal Project	478
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland	516
Tribunal of Inquiry into Cross-Channel Freight Rates	1,328
Metric System and Decimal Coinage Committee	25
Television Commission	50
TOTAL	£9,255

TOTAL EXPENDITURE

Total of (a) expenditure from the Vote for Commissions and Special Inquiries and (b) remuneration of staff borne on other Votes, in respect of Commissions, Committees and Special Inquiries on account of which payments were made in the year 1957-58.

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Year of Appointment	Total Expenditure to 31st March, 1958
		£
Irish Manuscripts Commission	1928-29	62,989
Civil Service Arbitration Board	1950-51	2,306
Wages Appeal Board	1950-51	26
Company Law Reform Committee	1951-52	686
Metric System and Decimal Coinage Committee ...	1952-53	2,048
Committee on Overcrowding in District Mental Hospitals	1955-56	193
Savings Committee	1955-56	3,393
Workmen's Compensation Commission	1955-56	5,444
Atomic Energy Committee	1955-56	2,071
Intoxicating Liquor Commission	1956-57	3,441
Internal Transport Committee	1956-57	3,295
Capital Investment Advisory Committee	1956-57	479
Income Taxation Commission	1956-57	3,350
Committee on Industrial, Provident and Friendly Societies	1957-58	118
Committee on Glenamoy Grass Meal Project ...	1957-58	682
Committee on Accommodation needs of constituent Colleges of National University of Ireland ...	1957-58	1,383
Tribunal of Inquiry into Cross-Channel Freight Rates ...	1957-58	1,389
Television Commission	1957-58	50

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
21st May, 1958.

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

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 1956, 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	609,000	613,645	—	4,645
B.—Additional Allowances and Gratuities in respect of Established Officers Original ... £275,000 Supplementary 30,000	305,000	291,775	13,225	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	75,000	69,319	5,681	—
D.—Agency Payments in respect of Compensation Allowances	35,300	37,533	—	2,233
E.—Gratuities in respect of Un-established Officers ...	13,500	12,275	1,225	—
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants	31,000	28,725	2,275	—
H.—Fees to Medical Referee and Occasional Fees to Doctors	405	295	110	—
I.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	3,500	1,932	1,568	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows	64,000	62,408	1,592	—
GROSS TOTAL				
Original	£1,106,710			
Supplementary	30,000			
	£ 1,136,710	1,117,907	25,681	6,878
			Surplus of Gross Estimate over Expenditure £18,803	
			Surplus of Appropriations in Aid realised	
Deduct—	Estimated	Realised		
K.—Appropriations in Aid ...	126,510	127,743	£1,233	
NET TOTAL				
Original	£980,200			
Supplementary	30,000			
	£ 1,010,200	990,164	Total Surplus to be surrendered £20,036	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,354	7,427
Payments and refunds of teachers' contributions ...	144	193
Contribution by Local Authority towards marriage gratuity	—	93
Medical fees under Superannuation Act, 1956 ...	—	39
	£7,498	£7,752

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Saving due mainly to deaths.

D.—Excess due mainly to increase in rates of compensation allowances.

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

G. and H.—Expenditure, which depends on the number of Workmen's Compensation cases arising and the number of claims settled during the year, cannot be closely estimated.

I.—The anticipated 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.)	35,300	36,532
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	670	690
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40)) ...	90,520	90,520
4. Miscellaneous	20	1
	<u>£126,510</u>	<u>£127,743</u>

EXTRA REMUNERATION (exceeding £50)

Thirty-four pensioners received from public funds sums ranging from £54 to £1,000 as remuneration for services rendered.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
22nd May, 1958.

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

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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. ...	395,600	353,129	42,471	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	3,500	1,635	1,865	—
GROSS TOTAL ...£	399,100	354,764	44,336	—
			Surplus of Gross Estimate over Expenditure £44,336	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	11,100	11,166	£66	
NET TOTAL ...£	388,000	343,598	Total Surplus to be surrendered £44,402	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Local authority poundage rates in general were lower than anticipated.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40)) ...	9,750	9,350
2. Repayments in respect of (a) premises occupied by British Departments; (b) Agency Services performed by the Government of Ireland; etc. ...	1,350	1,816
	<u>£11,100</u>	<u>£11,166</u>

The reduction in the amount received from the Social Insurance Fund by reason of the lower poundage rates was more than offset by the repayment of contributions in lieu of rates on premises occupied by British Departments, due in 1956-57 but not received until 1957-58.

J. N. McGRATH,

Commissioner of Valuation, Accounting Officer.

VALUATION OFFICE, DUBLIN,
30th May, 1958.

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

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1958, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service	7,000	4,103	2,897	—

Surplus to be surrendered ... £2,897

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
8 Bealtaine, 1958.

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, 1958, 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	18,000	17,919	81	—

Surplus to be surrendered ... £81

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
8 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	3,889,011	3,635,620	253,391	—
TOTAL ...£	5,160,000	4,906,609		—
Surplus to be surrendered ... £			253,391	

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,
24th April, 1958.

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, 1958, 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	25,560	24,577	983	—
A.2.—State Solicitors ...	63,700	63,232	468	—
B.—Witnesses' Expenses, etc. ...	10,500	8,347	2,153	—
C.—Fees to Counsel ...	13,000	10,218	2,782	—
D.—General Law Expenses ...	10,500	9,211	1,289	—
E.—Defence of Public Servants ...	500	366	134	—
GROSS TOTAL ...£	123,760	115,951	7,809	—
			Surplus of Gross Estimate over Expenditure <u>£7,809</u>	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
F.—Appropriations in Aid ...	5,000	5,949	£949	
NET TOTAL ...£	118,760	110,002	Total Surplus to be surrendered <u>£8,758</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

E.—Expenditure is necessarily conjectural.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	3,500	4,251
2. Local Loans Fund—expenses of management ...	1,500	1,698
	<u>£5,000</u>	<u>£5,949</u>

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
12 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	289,000	288,550	450	—
C.—University College, Cork ...	123,500	123,500	—	—
D.—University College, Galway	96,390	86,380	10,010	—
E.—Maynooth College (Grant-in-Aid) ...	20,000	20,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	118,250	118,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL ...£	671,640	661,180		—
Surplus to be surrendered ... £			10,460	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—The subhead included provision for a grant towards the cost of additional accommodation but no portion of the grant was paid during the year.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

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, 1958, 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)				
<i>Original</i> ...	£8,000			
<i>Supplementary</i> ...	26,000			
<i>Do.</i> ...	10,000			
	44,000	44,000	—	—
C.—Cultural Institutions (Grants-in-Aid) ...	11,000	11,000	—	—
D.—The Irish Stakes ...	105	105	—	—
E.—The Derrynane Trust, Limited (Grant-in-Aid) ...	1,939	1,635	304	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.1.—Salaries, Wages and Allowances ...	2,000	1,936	64	—
F.2.—Travelling Expenses				
<i>Original</i> ...	£350			
<i>Supplementary</i> ...	300			
	650	642	8	—
F.3.—Incidental Expenses ...	10	6	4	—
COMPENSATION				
G.—Compensation and other Payments in connection with Injuries to Property	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.—Compensation for Death or Personal Injuries ...	91	59	32	—
	60,300	59,883	417	—
<i>Deduct—</i>				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	100	—	100	—
TOTAL				
Original ... £24,000				
Supplementary 26,000				
Do. 10,000				
Do. 200				
£	60,200	59,883		—
Surplus to be surrendered £			317	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

H.—Saving due to death of a beneficiary.

EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Referee and Arbitrator received £190 as an officer of the Reserve.

NOTE

Fees (stamps) amounting to £458 in respect of this service were received during the year.

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
12 Bealtaine, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATIONERY OFFICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	£	£	£	£
Original ... £73,040				
Supplementary 2,000				
	75,040	74,757	283	—
B.—Carriage and Transport ...	1,580	1,558	22	—
C.—Incidental Expenses ...	1,945	1,933	12	—
D.—Printing and Binding				
Original ... £225,750				
Supplementary 12,200				
	237,950	237,551	399	—
E.—Paper				
Original ... £172,250				
Supplementary 1,300				
	173,550	170,708	2,842	—
F.—Books, Periodicals and Maps	11,140	13,046	—	1,906
G.—Office Machinery and other Office Supplies				
Original ... £47,000				
Supplementary 6,500				
	53,500	52,483	1,017	—
GROSS TOTAL				
Original ... £532,705				
Supplementary 22,000				
£	554,705	552,036	4,575	1,906
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,669	
			Surplus of Appropriations in Aid realised	
Deduct—				
H.—Appropriations in Aid				
Original ... £105,405				
Less Supplementary 3,000				
	102,405	110,656		£8,251
NET TOTAL				
Original ... £427,300				
Supplementary 25,000				
£	452,300	441,380	Total Surplus to be surrendered £10,920	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Recoupment of cost of publishing certain reports ...	—	1,101

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due mainly to an unfilled vacancy.

E.—Purchases for stock in the closing months of the year fell somewhat below preliminary calculations.

F.—Expenditure incurred eventually in respect of published books and periodicals proved to be much in excess of earlier estimates.

G.—Payment of a levy in respect of the purchase of certain office machinery was unavoidably deferred in the absence of full authentication of the charge.

APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Sales of			
(i) Publications, including			
Oireachtas Debates and			
Oireachtas Papers			
	<i>Original</i> ...	£21,000	
	<i>Less supplementary</i> ...	2,200	
		18,800	20,283
(ii) Ordnance Survey maps			
	<i>Original</i> ...	£2,700	
	<i>Less supplementary</i> ...	800	
		1,900	2,071
2. Sales of waste paper, old typewriters, old duplicators and other old stores			
	<i>Original</i> ...	£4,400	
	<i>Supplementary</i> ...	600	
		5,000	5,742
3. Advertisements and notices in Government publications			
	<i>Original</i> ...	£7,200	
	<i>Less supplementary</i> ...	700	
		6,500	6,815
4. Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts			
	<i>Original</i> ...	£28,000	
	<i>Less supplementary</i> ...	700	
		27,300	27,131
5. Supplies and services on repayment terms, including commission thereon		22,000	27,610
6. Receipts from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40)†)			
	<i>Original</i> ...	£20,100	
	<i>Supplementary</i> ...	800	
		20,900	20,980
7. Miscellaneous		5	24
TOTAL			
	<i>Original</i> ...	£105,405	
	<i>Less supplementary</i> ...	3,000	
		£102,405	£110,656

1. (i) There was an unexpected improvement in the average receipts from sales of publications towards the close of the financial year.
- (ii) The fall in sales of Ordnance Survey maps was less than expected.
2. Receipts from sales of waste paper proved to be greater than expected.
3. A close estimate was not possible.
5. The surplus was due to an exceptionally prompt clearance of claims by repayment services.
7. Miscellaneous receipts are necessarily conjectural.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1958

	£
Paper	128,038
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	18,863
	<hr/>
	£146,901

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)

Two officers received sums of £52 and £64, respectively, for extra attendance and a third officer received £82 for extra attendance and special services. In the latter case a gratuity of £40 was paid as an allowance for the special services.

NOTES

The writing off as constructive losses of sums amounting to £647 in connection with the renting of certain machines supplied for 1956 Census of Population was sanctioned (S.49/14/57).

Sanction was received for the writing off of the sum of £356 in respect of certain stocks of small stores, typewriters, office machinery, paper and small issues which had become obsolete or unfit for use through age or deterioration (S.200/1/30).

Sanction was received to write off the sum of £16 in respect of a typewriter damaged beyond repair as a result of a fall while on charge to the Department of Defence (S.49/19/39).

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.20/3/50	52	Incurred in respect of composition and type rent charges on a Department of Education pamphlet relating to the salary scale, etc., of National teachers,

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	8	Editor, <i>Irish Law Times and Solicitors' Journal</i> .
S.46/13/50	12	Secretary-General of the Council of Europe, Strasbourg, France.
S.46/2/35	17	International Labour Office, Geneva.
S.46/2/56	1	Hamburg Archives of World Economy, Hamburg, Germany.
S.46/29/30	1	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.

T. J. MALONE,

Accounting Officer.

14th May, 1958.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

VALUATION AND BOUNDARY SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	74,280	73,015	1,265	—
B.—Travelling Expenses				
<i>Original</i> ... £11,500				
<i>Supplementary</i> ... 1,700	13,200	12,986	214	—
C.—Incidental Expenses ...	460	405	55	—
	87,940	86,406	1,534	—
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	1,180	—	1,180	—
GROSS TOTAL				
<i>Original</i> ... £86,240				
<i>Supplementary</i> ... 520	86,760	86,406	354	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £354	
<i>Deduct—</i>			Surplus of Appropriations in Aid realised	
D.—Appropriations in Aid				
<i>Original</i> ... £8,140				
<i>Supplementary</i> ... 510	8,650	8,725	£75	
NET TOTAL				
<i>Original</i> ... £78,100				
<i>Supplementary</i> ... 10	78,110	77,681	Total Surplus to be surrendered £429	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to resignations and saving on replacements (£799), deductions for sick leave (£261) and over-provision for extra clerical assistance (£151).
- C.—Expenditure on the purchase of surveying instruments, etc., and uniforms was less than 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	...	...	...	...	...	6,295	6,295
2.	Fees payable under 23 Vict., c. 4 (sec. 9)							
	<i>Original</i>	...	...	...	...	£1,500		
	<i>Supplementary</i>	...	...	...	...	510	2,010	2,006
3.	Miscellaneous receipts	...	...	...	...		345	424
	TOTAL							
	<i>Original</i>	...	...	...	...	£8,140		
	<i>Supplementary</i>	...	...	...	...	510	£8,650	£8,725

EXTRA REMUNERATION (exceeding £50)

A District Valuer was paid an allowance of £77 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 £172 in fees from Vote 55.

NOTE

The Account of Vote 50 includes a sum of £249 in respect of staff temporarily lent, without repayment, to this Office.

J. N. McGRATH,

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

VALUATION OFFICE, DUBLIN,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	74,675	70,332	4,343	—
B.—Travelling Expenses ...	2,750	1,895	855	—
C.—Stores, etc.	2,200	2,676	—	476
D.—Photographic and Printing Equipment	180	798	—	618
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5	—
F.—Incidental Expenses ...	1,000	1,469	—	469
GROSS TOTAL ...£	80,810	77,170	5,203	1,563
			Surplus of Gross Estimate over Expenditure £3,640	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	7,010	6,614	£396	
NET TOTAL ...£	73,800	70,556	Net Surplus to be surrendered £3,244	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was mainly due to delay in filling vacancies (£1,875), staff retirement, resignation, death and dismissal (£1,580) and deductions for sick leave and special leave without pay (£585).
- B.—Expenditure on travelling, etc., in connection with place names and archæological work was less than anticipated.
- C.—The quantity of paper and chemicals purchased was somewhat greater than anticipated (£260), and the Stationery Office agency charge was increased (£54).
- D.—The excess was due to the delay in delivery of equipment ordered but not received in the previous year.
- F.—The excess was due to the purchase of an extra motor van for which provision was not originally made. It is being used on precise levelling work.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Sales of maps	...	...	...	...	...	7,000	6,614
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	...	...	...	...	...	5	—
3. Miscellaneous receipts	...	...	...	...	...	5	—
						<u>£7,010</u>	<u>£6,614</u>

NOTES

An obsolete hand-operated pressure press, valued at £10 and surplus to requirements, was transferred to the Army Ordnance Corps (S.58/1/43).

A loss to public funds of £11, resulting from an error by an officer, was written off (S.58/4/57).

J. N. McGRATH,
Director, Accounting Officer.

VALUATION OFFICE, DUBLIN,
30th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958,
WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
3	Department of the Taoiseach ...	1	—	1
4	Central Statistics Office ...	30	—	30
7	Office of the Revenue Commissioners ...	8	—	8
8	Office of Public Works ...	813	13	826
10	Employment and Emergency Schemes	46	—	46
15	Commissions and Special Inquiries ...	34	—	34
21	Law Charges ...	12	—	12
25	Valuation and Boundary Survey ...	85	97	182
27	Agriculture ...	249	1	250
28	Fisheries ...	43	—	43
29	Office of the Minister for Justice ...	7	3	10
30	Garda Síochána ...	291	266	557
35	Land Registry and Registry of Deeds ...	3,071	32	3,103
38	Local Government ...	14	23	37
39	Office of the Minister for Education ...	53	—	53
43	Science and Art ...	3	—	3
47	Lands ...	1,625	—	1,625
48	Forestry ...	1,720	97	1,817
49	Roinn na Gaeltachta ...	15	21	36
50	Industry and Commerce ...	57	1	58
50	Geological Survey ...	61	—	61
52	Aviation and Meteorological Services ...	3	—	3
54	Posts and Telegraphs ...	214	4	218
56	Defence ...	1,778	302	2,080
58	External Affairs ...	7	2	9
60	Office of the Minister for Social Welfare ...	3	—	3
63	Health ...	1	—	1
	TOTAL ... £	10,244	862	11,106

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1958, TO
VARIOUS INSTITUTIONS

						£
Bodleian Library, Oxford ...	...	...	...	...	...	26
National Library ...	...	...	...	...	...	68
Department of State, U.S.A. ...	...	...	...	...	...	31
British Museum ...	...	...	...	...	...	55
Royal Geographical Society, London ...	...	...	...	...	...	3
University College, Galway ...	...	...	...	...	...	13
Queen's University, Belfast ...	...	...	...	...	...	2
Magee University College, Derry ...	...	...	...	...	...	3
National Library of Wales ...	...	...	...	...	...	3
National Library of Scotland ...	...	...	...	...	...	3
Cambridge University Library ...	...	...	...	...	...	51
Library of British House of Commons ...	...	...	...	...	...	3
Spanish Association for the Progress of Science, Madrid ...	...	...	...	...	...	3
					TOTAL ...	<u>£264</u>

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	505,426	486,791	18,635	—
B.—Travelling Expenses				
<i>Original</i> ... £27,000				
<i>Supplementary</i> 5,000	32,000	32,112	—	112
C.—Incidental Expenses ...	780	778	2	—
D.—Telegrams and Telephones				
<i>Original</i> ... £6,040				
<i>Supplementary</i> 900	6,940	7,135	—	195
RESEARCH WORK				
E.1.—Seed Testing, Propagation and Certification				
<i>Original</i> ... £63,500				
<i>Supplementary</i> 5,000	68,500	66,194	2,306	—
E.2.—Peatland Experimental Station, Glenamoy, Co. Mayo	32,590	25,561	7,029	—
E.3.—Veterinary Research ...	74,605	72,044	2,561	—
E.4.—Subscriptions, etc., to International and other Research Organisations	15,831	15,613	218	—
E.5.—Research Grants to University College, Dublin				
<i>Original</i> ... £3,420				
<i>Supplementary</i> 10	3,430	3,281	149	—
E.6.—Miscellaneous Investigations, Inquiries and Reports ...	6,580	4,667	1,913	—
E.7.—Pig Progeny Testing Station	10,050	1,656	8,394	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms	246,553	226,618	19,935	—
F.2.—Grants to Private Agricultural Schools, etc. ...	79,778	66,658	13,120	—
F.3.—Veterinary College ...	55,143	49,358	5,785	—
F.4.—Scholarships in Agriculture, etc.	3,140	3,149	—	9
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	2,509	5,491	—
G.1.—Improvement of Milk Production	53,121	52,462	659	—
G.2.—Improvement of Live Stock Original ... £18,125 Supplementary 10,500	28,625	24,973	3,652	—
G.3.—Improvement of Poultry and Egg Production ...	51,900	43,418	8,482	—
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	719	771	—	52
H.—Grants to County Committees of Agriculture	283,050	276,706	6,344	—
I.—Special Agricultural, etc., Schemes	203,109	198,287	4,822	—
J.—National Stud Original ... £868 Supplementary 17,500	18,368	17,868	500	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	5,044	5,750	—	706

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
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 ...	12,170	5,943	6,227	—
K.5.—Agricultural Institute ...	10	—	10	—
L.—Botanic Gardens, Glasnevin	29,337	26,854	2,483	—
M.1.—Miscellaneous Work ...	27,765	23,295	4,470	—
M.2.—Fees for Reports on Agricultural Conditions ...	3,675	1,250	2,425	—
M.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans <i>Original</i> ... £7,558 <i>Supplementary</i> 490	8,048	8,023	25	—
M.4.—Improvement of the Creamery Industry ...	5	—	5	—
M.5.—Agricultural Production Council ...	1,500	48	1,452	—
M.6.—Farm Buildings Scheme and Water Supplies ...	853,587	702,925	150,662	—
M.7.—Land Project and Subsidy on Home Produced Superphosphate ...	2,691,500	2,613,695	77,805	—
M.8.—Ground Limestone Subsidy <i>Original</i> ... £670,000 <i>Supplementary</i> 60,000	730,000	718,244	11,756	—
M.9.—Prevention of Contagious Abortion and other Diseases in Cattle ...	5,800	3,498	2,302	—
M.10.—Artificial Insemination of Live Stock ...	8,151	6,317	1,834	—
M.11.—Bovine Tuberculosis Eradication Scheme ...	704,050	704,050	—	—
M.12.—Grants for Pasteurisation of Separated Milk ...	160,000	76,277	83,723	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.13.—Payments to Pigs and Bacon Commission				
<i>Original</i> ...	£70,000			
<i>Supplementary</i> ...	717,000			
	787,000	787,000	—	—
M.14.—Marketing of Agricultural Produce (Grant-in-Aid) ...	250,000	250,000	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS				
N.1.—Diseases of Animals Acts, 1894 to 1954				
<i>Original</i> ...	£22,036			
<i>Supplementary</i> ...	62,000			
	84,036	79,265	4,771	—
N.2.—Bovine Tuberculosis Order, 1926, etc. ...	106,500	9,697	96,803	—
N.3.—Horse Breeding Act, 1934	30	—	30	—
N.4.—Live Stock Breeding Act, 1925 ...	4,490	4,285	205	—
O.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...	33,139	30,539	2,600	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...	30,533	29,702	831	—
O.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936, and Destructive Insects and Pests Acts, 1877 to 1954, etc. ...	44,744	44,215	529	—
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1956, and Slaughter of Cattle and Sheep Acts, 1934 to 1936 ...	98,971	95,616	3,355	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1956 and Wheat Order, 1956, etc.	12,689	11,513	1,176	—
O.6.—Grain Storage (Loans) Act, 1951 ...	109,000	65,250	43,750	—
O.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	15,851	12,845	3,006	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...	13,113	11,372	1,741	—
O.9.—Sundry Statutes ...	345	270	75	—
P.—Subsidies, Allowances, etc., for Dairy Produce <i>Original</i> ... £666,000 <i>Supplementary</i> 2,544,000	3,210,000	3,210,000	—	—
Q.—Technical Assistance ...	35,000	6,293	28,707	—
	11,962,605	11,320,914	642,765	1,074
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	500,400	—	500,400	—
GROSS TOTAL <i>Original</i> £8,540,205 <i>Supplementary</i> 2,922,000	£ 11,462,205	11,320,914	142,365	1,074
			Surplus of Gross Estimate over Expenditure £141,291	
	Estimated	Realised		
<i>Deduct—</i> R.—Appropriations in Aid <i>Original</i> £1,702,255 <i>Less Supplementary</i> 85,000	1,617,255	1,606,546	£10,709	
			Deficiency of Appropriations in Aid realised	
NET TOTAL <i>Original</i> £6,837,950 <i>Supplementary</i> 3,007,000	£ 9,844,950	9,714,368	Net Surplus to be surrendered £130,582	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Sales of creameries, etc. ...	30,000	35,076
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950 ...	50	36
Receipts under the Land Project ...	70,000	53,638
Miscellaneous ...	—	1,433
	£100,050	£90,183

Details of the miscellaneous receipts are as follows:—

	£
Compensation for loss of services of officers injured in accidents ...	183
Refunds in respect of payments made in previous years ...	244
Sale of old stores and allowances in respect of sacks, containers, etc., returned ...	616
Bank interest allowed on sub-accountants' balances ...	50
Proceeds from the sale of the Transactions of the International Soil Fertility Meeting held in Dublin in July, 1952 ...	39
Other items ...	301
	<hr/> £1,433 <hr/>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.1.—The expenditure under this subhead does not include payments amounting to £2,529 made by sub-accounting officers in the month of March, 1958.

E.2.—The progress made with the erection of buildings at the Peatland Experimental Station, Glenamoy, was not as rapid as had been expected and expenditure on the employment of staff and on the purchase of equipment and materials for experimental work was less than estimated.

E.3.—Savings of £6,945 on salaries, wages and allowances due to staff vacancies at the Veterinary Research Laboratory and of £1,029 on general expenses due mainly to smaller purchases of live stock at Abbotstown Farm were modified by additional expenditure of £5,575 on the adaptation of buildings at Abbotstown arising from the payment this year of claims for which provision was made in the previous year. The expenditure under this subhead does not include payments amounting to £1,204 made by sub-accounting officers in the month of March, 1958.

E.6.—Expenditure on investigations into cutaway bog reclamation was lower than estimated as cattle which it was intended to purchase were not bought and claims for materials, etc., supplied were not furnished in time for payment before the close of the year. Other miscellaneous investigations were not carried out to the full extent for which provision was made.

E.7.—Due to outbreaks of swine fever, operations at the Pig Progeny Testing Station did not commence until shortly before the close of the year.

F.1.—The expenditure under this subhead does not include payments amounting to £7,981 made by sub-accounting officers in the month of March, 1958. In addition, a saving of £3,144 on salaries, wages and allowances was due to vacancies mainly in the soil science staff at Johnstown Castle Agricultural College while general expenses of management at the various schools and farms were £8,786 less than estimated due to smaller purchases of laboratory equipment, live stock, implements and tools and other farm requisites.

F.2.—Capital grants amounting to £10,614 were not earned before the close of the year. The remainder of the saving was due mainly to changes in the teaching staffs during the year and to vacancies in students' places.

F.3.—Saving due to staff vacancies and to smaller purchases than expected of laboratory and surgery equipment. Additional expenditure was incurred on travelling due to the necessity for frequent visits to Chantilly Farm and on the purchase of feeding stuffs, bedding, etc., for an increased number of animals maintained at Chantilly Farm.

The expenditure under this subhead includes a sum of £2 paid to the owner of a motor car which was damaged in a collision with an official vehicle (S.48/1/50).

F.9.—Approximately only half the number of Parish Agents for whose incidental expenditure this provision was made were on duty during the year and their claims for recoupment of expenses incurred were smaller than expected.

- G.2.—No thoroughbred stallions were purchased and some of the stock bulls bought at sales in Great Britain could not be imported before the close of the year. The swine fever position restricted purchases of stock pigs. The saving on the subhead was modified by additional expenditure on the purchase of stock rams due to high prices, on the purchase of two additional Irish Draught colts and on nominations of Irish Draught mares due to an increase in the number of animals presented for inspection at mare shows.
- G.3.—Grants to breeders of pedigree poultry and to keepers of ordinary poultry towards the provision of poultry-keeping accommodation and chicken-rearing equipment and for the purchase of stock cockerels were not availed of to the extent anticipated and the demand for day-old chicks declined. Expenditure on travelling, on the fowl typhoid elimination scheme and on propaganda, contingencies, etc., was lower than expected. Additional expenditure was incurred on salaries due to the need for employing extra staff and on recoupment to County Committees of Agriculture of expenses incurred by Poultry Instructors engaged on the operation of the scheme.
- G.4.—Excess due to the grant during the year of an improved salary scale to the Horticultural Instructor employed on the scheme.
- K.1.—Due to variations from year to year in the layout and number and types of the exhibits it is difficult to estimate closely the probable cost in any year of the Department's educational exhibit, and additional expenditure amounting to £783 was incurred this year. Savings on other items of the subhead reduced the excess to £706.
- K.4.—Expenditure during the year by two of the organisations concerned was much less than the estimates submitted by them on which the provisions under the subhead were based.
- L.—The saving is mainly due to the fact that the expenditure under this subhead does not include payments amounting to £1,537 made by a sub-accounting officer in the month of March, 1958.
- M.1.—Advertising and publicity cost £2,514 less than estimated as the printing of brochures for which provision was made was not completed before the close of the year. Other savings include £998 on salaries and £286 on travelling due to vacant posts of Trade Inspector and Reporters in Great Britain, £194 on casual labour at cold stores, ports and railway stations which was not required to the extent anticipated, and £458 on other work of a miscellaneous nature the expenditure on which varies from year to year and cannot be closely estimated.
- M.2.—Saving mainly due to the fact that the examination of the returns of crop yields furnished by reporters was not completed in time to enable payment of the honoraria earned to be made before the close of the year.
- M.3.—The expenditure under this subhead includes sums amounting to £492 recouped to the Agricultural Credit Corporation in respect of balances due to the Corporation on foot of loans for the purchase of agricultural implements, heifers, fertilisers and ground limestone. The sums in question proved irrecoverable and were written off (S.90/36/41, S.90/5/54 and S.91/1/40).
- M.5.—No meeting of the Agricultural Production Council was held this year. The expenditure incurred was in respect of a meeting held in the previous year.
- M.6.—The principal saving was on the provision made for grants for the construction and improvement of farm buildings as the number of claims maturing for payment in the year was less than expected. Expenditure on travelling was lower than estimated and there were small savings on salaries and incidental expenses. Additional expenditure was incurred on the water supplies scheme under which more grants were earned than had been anticipated.

- M.7.—The continued preference on the part of farmers to carry out reclamation works on a grant basis rather than under Section B of the Land Project caused a net saving of £66,900 as between payments to contractors and the provision of lime and fertilisers on the one hand and grants to farmers on the other hand. A saving of £14,472 on salaries, wages and allowances was due to staff vacancies and to less extensive employment of direct labour than was anticipated. Payments to the Office of Public Works were £3,322 less than estimated as it was not possible to carry out the full programme of surveys and other works planned. Other minor savings on the Land Project amounted to £1,359 and there was a casual saving of £2,243 on the provision of £150,000 made for payments to the manufacturers of home-produced superphosphate. The need for additional drainage pipes, culvert pipes, etc., caused an excess of £7,427 on materials for drains and the maintenance of machinery units cost £2,377 more than estimated. There was a casual excess of £687 on travelling.
- M.9.—Demands for vaccines for the treatment of cattle against contagious abortion and other diseases did not reach expectations and expenditure on advertising and publicity was lower than anticipated.
- M.10.—Savings mainly on salaries and travelling expenses due to staff vacancies were modified by excess expenditure arising from the need for purchasing additional laboratory equipment.
- M.11.—In addition to the provision in the Vote of £704,050, which was fully expended, a sum of £39,442, which is included in the figure shown in the appended Statement, was spent from advances from the National Development Fund.
- M.12.—Saving due to the fact that only about half the number of grants provided for the installation of pasteurising plant were earned before the close of the year.
- N.1.—The necessity for the employment of the additional staff provided for did not arise and there were vacancies in the staff of Ship Inspectors during the year. A provision included in the supplementary estimate for compensation in respect of possible further outbreaks of swine fever was not needed. Additional expenditure was incurred on travelling, uniforms and overalls and miscellaneous expenses due to outbreaks of swine fever during the year, and on compensation for animals slaughtered on account of Johne's disease for which only a token provision was made.
- N.2.—There was no significant increase as compared with previous years in the number of animals slaughtered and only a small part of the provision made for additional compensation in certain areas was spent.
- N.3.—This provision was made to cover the cost of possible appeals against decisions to refuse licences but no appeal was lodged.
- O.1.—Saving due to staff vacancies and to a decrease in the quantity of eggs exported during the year.
- O.5.—The saving was mainly on travelling expenses and was due to the volume of travelling necessary being less than expected.
- O.6.—One loan application was withdrawn and in another case the project was not completed before the close of the year.
- O.7.—The services of Allotments Instructors were not required to the extent anticipated and the cost of seed potatoes was lower than expected.
- O.8.—Saving due to staff vacancies, to less travelling than was allowed for, due to fewer committee meetings, and to no expenditure on advertising as no Wages Order was made this year. Additional expenditure on legal assistance was due to the payment of claims covering a period of three years and there was a small excess on telegrams and telephones.
- O.9.—A saving of £50 on the provision made for the testing of samples of milk under the Milk and Dairies Acts was due to the fact that it was not found necessary to take as many samples for testing as had been expected. The remaining items of the subhead consisted of a number of provisions of a token nature amounting to £55 and the expenditure incurred was £30 on the purchase of sampling equipment for the purposes of the Agricultural Seeds Act.

Q.—The agreement for the release of American Grant Counterpart funds for technical assistance projects was not signed until June, 1957, and it was not found possible to make the necessary arrangements for studies to be undertaken at centres abroad on the scale envisaged when the estimate was being framed.

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>Supplementary</i>			
		42,300	29,988
2. Receipts from sale of live stock, turf, etc.: Peatland Experimental Station, Glenamoy, Co. Mayo	E.2		
<i>Original</i>			
<i>Less Supplementary</i>			
		750	472
3. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and Farm at Abbotstown	E.3		
<i>Original</i>			
<i>Supplementary</i>			
		19,455	17,960
4. Receipts from sale of bacon pigs at Pig Progeny Testing Station	E.7		
<i>Original</i>			
<i>Less Supplementary</i>			
		10	—
5. Receipts from students' fees, sale of live stock and farm produce, rents, etc.	F.1		
Albert Agricultural College		746	746
Athenry Agricultural Station		16,250	18,633
Ballyhaise Agricultural Station		15,250	15,089
Clonakilty Agricultural Station		11,660	10,683
Johnstown Castle Agricultural College		14,034	14,741
Munster Institute		10,000	8,857
Grange Farm, Dunsany		8,260	10,852
6. Receipts from students' and other fees: Veterinary College	F.3	8,800	9,048
7. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees	G.1		
<i>Original</i>			
<i>Supplementary</i>			
		5,950	7,134

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
8. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2		
<i>Original</i>			
<i>Supplementary</i>			
		5,990	6,028
9. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc.	G.3 & O.9	5,500	6,275
10. Repayment of advances by Comhlucht Siuicre Éireann, Teoranta		5	—
11. Receipts from sale of seeds, manure, live stock, etc.	I.	10,990	10,750
12. Receipts from sale of fencing materials, including fencing loans	I.	100	26
13. Refund of portion of the cost of certain schemes in North-West Cavan	I.	330	228
14. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas	I	8,350	9,214
15. Receipts in respect of seed supplied to smallholders at reduced prices	I.	41,255	36,677
16. Repayment by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta, in respect of rents and annuity on lands and premises at the National Stud	J.	868	867
17. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands	M.1	5	—
18. 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 Tráchtála Teo., the North-Western Cattle Breeding Society, Ltd., etc.	A., M.1, M.10 & O.4	13,845	14,373
19. Repayments of agricultural loans (excluding fencing loans)		9,500	9,822
20. 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	K.4, M.8, M.11, M.12 & Q.		
<i>Original</i>			
<i>Less Supplementary</i>			
		859,370	848,384

	Corres- ponding Debit Subhead	Estimated £	Realised £
21. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc. <i>Original</i> £3,000 <i>Less Supplementary</i> 860	M.9	2,140	2,080
22. Receipts from artificial insemination fees, sales of semen, etc. <i>Original</i> £19,000 <i>Supplementary</i> 2,000	M.10	21,000	18,087
23. Receipts from sale of cows slaughtered under the Bovine Tuberculosis Eradication Scheme	M.11	309,300	326,372
24. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3	550	518
25. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4	3,500	3,307
26. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. <i>Original</i> £10,825 <i>Less Supplementary</i> 2,500	O.1	8,325	7,675
27. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. <i>Original</i> £7,500 <i>Supplementary</i> 1,000	O.2	8,500	9,251
28. Receipts from fees for inspection of potatoes, etc.	O.3	2,500	3,030
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) (a) Receipts from licences, inspection fees, etc. (1) Fresh Meat Acts (2) Pigs and Bacon Acts (3) Slaughter of Cattle and Sheep Acts (b) Fees for inspecting open-pack meats (c) Fees for inspecting canned hams	O.4	12,000 22,500 8,000 2,250 500	12,474 24,020 5,335 1,575 101
30. Agricultural Produce (Cereals) Acts and Wheat Order, 1955, etc.: Receipts from grain dealers' licences	O.5	1,100	1,101
31. Repayment of advances made under the Grain Storage (Loans) Act, 1951	O.6	43,000	42,164

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
32. Fees for licences under the Milk and Dairies Act	0.9	265	286
33. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650
34. Receipts from Church Temporalities Fund ...		10,000	10,000
35. Estate Duty Grant		4,000	4,000
36. Miscellaneous			
<i>Original</i>	£1,852		
<i>Less Supplementary</i>	750		
		1,102	848
37. Recoupment from National Development Fund of cost of staff engaged on duties in connection with bovine tuberculosis eradication			
<i>Original</i>	Nil		
<i>Supplementary</i>	£6,500		
		6,500	6,825
TOTAL			
<i>Original</i>	£1,702,255		
<i>Less Supplementary</i>	85,000		
		£1,617,255	£1,606,546

1. Deficiency due partly to the quantity of seed available for sale under the seed certification schemes being less than was anticipated and partly to the fact that sums due, amounting to approximately £8,000, for seed supplied did not come to hand until after the close of the year.

2. Deficiency in the estimated receipts from the sale of turf at the Peatland Experimental Station, Glenamoy, was due to poor demand and low prices.

3. The receipts under this item do not include sums amounting to £1,871 received by sub-accounting officers in the month of March, 1958.

4. As the Pig Progeny Testing Station did not commence operations until shortly before the close of the year there were no sales of bacon pigs this year.

5. The receipts under this item do not include sums amounting to £4,910 received by sub-accounting officers in the month of March, 1958. The surplus was due to additional sales of live stock and farm produce mainly at Athenry Agricultural Station and Grange Farm.

7. Receipts from the sale and leasing of dairy bulls and registration fees increased more than was allowed for when the supplementary estimate was being framed.

9. The surplus was in receipts from the sale of white turkeys due to increased production.

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

13. The refund of portion of the cost of certain schemes in North-West Cavan was not received until after the close of the year.

14. Production of tomatoes was better than expected and repayments by growers increased accordingly.

15. The quantity of seed required by smallholders was less than anticipated.
22. Deficiency due to the fact that a sum of £3,567 due for semen supplied was not received before the close of the year.
23. The salvage value realised in respect of cows slaughtered under the bovine tuberculosis eradication scheme was higher than estimated.
24. Applications for licences for stallions did not reach the anticipated figure.
25. Deficiency due to a decrease in the number of applications for licences for bulls.
26. The decrease in receipts from fees, etc., under the Agricultural Produce (Eggs) Acts proved greater than was anticipated when the supplementary estimate was being framed.
27. The surplus receipts were due to the substantial increase in the production of creamery butter.
28. An increase in the quantity of potatoes presented for inspection resulted in additional receipts from inspection fees.
29. (a) (2) Surplus due to an increase in the number of pigs slaughtered at bacon factories.
(3) Exports of canned meat declined and receipts from inspection fees decreased accordingly.
(b) Deficiency due to a decline in the export trade in open-pack meats.
(c) Exports of canned hams were below expectations.
32. More applications than expected for licences under the Milk and Dairies Act were received during the year.
36. Miscellaneous receipts are variable and a close estimate is not possible.

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £315, £237, £208 and £167, 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 £55 from the Condensed Milk Company of Ireland (1928), Limited, for acting as secretary of that company.

An Assistant Secretary received £167 from Córas Tráchtála, Teoranta, for acting as a director during part of the year.

A Senior Superintending Veterinary Inspector, a Senior Inspector and a Principal Officer received allowances of £315, £89 and £105, 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 stations of the company received allowances of £150 each from the funds of the company.

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

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

A Junior Agricultural Inspector received a gratuity of £60 for the performance of higher duties during the period from 22nd May, 1956, to 17th December, 1956.

A Junior Agricultural Inspector received £73 in fees from Vote 42.

Seven officers received sums varying from £53 to £153 in respect of Army Reserve pay.

Two Agricultural Officers in charge of the Gaeltacht glasshouse scheme in the Donegal and Connemara areas received gratuities of £75 and £60, respectively, for extra attendance given during the year ended 31st October, 1956.

Two Poultry Pathology Technicians received allowances of £52 each for the performance of special duties.

A Works Foreman (Land Project) received £102 from Vote 54 for services rendered.

One hundred and seven employees received sums varying from £51 to £232 in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £1,109 in respect of the remuneration of staff temporarily lent, without repayment, to other Departments.

Plants, poles, straining posts and block and tackle equipment to the estimated value of £1,112 were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/8/55 and S.86/4/44).

Machinery and equipment were lent, without repayment, to the Department of Lands (Forestry Division) at a cost of £173 (S.90/8/55).

Machinery and equipment were lent, without repayment, by the Department of Lands (Forestry Division) to this Department at a cost of £8 (S.90/8/55).

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

	£
Office of Public Works	1,931
Department of Defence	1,380
Department of Industry and Commerce	61
Department of Lands (Forestry Division)	25
Department of Lands (Land Commission)	4
(S.90/9/57, S.7/8/53, S.90/8/57 and S.86/1/56).	

Turkeys valued at £6 were presented to the United States Embassy for their Thanksgiving Day celebrations (S.90/37/57).

Subhead C. of this Account includes an *ex-gratia* payment of £12 to a Veterinary Inspector in respect of damage caused to his clothing in the course of his official duties (E.109/41/41).

Subhead F.1. of this Account includes *ex-gratia* payments amounting to £193 to contractors for supplies to the Department's agricultural institutions in respect of increases in the contract prices of bread and flour supplied during the period from 1st May, 1957, to 31st October, 1957 (S.9/2/55).

The owner of a plot of land who had contracted to sell to the Department for £175 was paid a sum of £25 in excess of the contract price on an "ad misericordiam" basis (Subhead I.) (S.90/4/56).

Subhead M.7 of this Account includes expenditure of £41 compensation for damage to property in three cases in the course of land reclamation operations (S.90/7/49).

The collection of two instalments of £10 each, payable in respect of each of two bulls sold on special terms in the congested districts, was waived with the sanction of the Minister for Finance (S.91/3/30).

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

Reference	Amount	
	£	
S.90/15/56	39	Refund due by a merchant in respect of empty sacks returned to him from Athenry Agricultural Station.
S.90/54/36	15	Five special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 97 cases of registered dealers who had defaulted, and in 30 cases of former registered dealers whose premises were transferred. The sum involved, *viz.*, £127, 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 given in the Statement appended to this Account.

J. DEMPSEY,
Accounting Officer.

13th May, 1958.

I have examined the above Account, and the appended Statement and 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 the Accounts and Statement are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1958 (Capital amounts only)

	£
For the purchase of agricultural implements, etc.	727
For the purchase of bulls	118
For the purchase of stallions	54
For the erection of fencing in congested districts	23
For the erection and equipment of corn mills	120
Advances under the Grain Storage (Loans) Act, 1951	532,776
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (a)	39,029
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	19,299
Miscellaneous	25
	<u>£592,171</u>

(a) Reducible, if certain conditions are complied with, to £11,987.

J. DEMPSEY,
Accounting Officer.

13th May, 1958.

GENERAL CATTLE DISEASES FUND

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1958

RECEIPTS		PAYMENTS	
	£		£
Balance on 1st April, 1957 ...	26,433	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) ...	33,788
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) ...	30,038	Miscellaneous expenses ...	42
Fines ...	434	Balance on 31st March, 1958 ...	26,840
Transfer from Oireachtas Vote 27, Subhead N. 2, in respect of part compensation for slaughter of tuberculous cattle ...	3,765		
	<u>£60,670</u>		<u>£60,670</u>

13th May, 1958.

J. DEMPSEY,
Accounting Officer.

MARKETING OF AGRICULTURAL PRODUCE (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1958

RECEIPTS	PAYMENTS
Transfers from Oireachtas Vote 27 (Subhead M.14) ...	Travelling, etc., expenses of the Committee for Market Investigation and Development ...
£ 250,000	£ 213
Balance on 31st March, 1958	249,787
<u>£250,000</u>	<u>£250,000</u>

13th May, 1958.

J. DEMPSEY,
Accounting Officer.

DAIRY PRODUCE (PRICE STABILISATION) FUND

DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1956

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1958

RECEIPTS			PAYMENTS	
		£		£
Balance on 1st April, 1957	...	...	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, section 41 (6); No. 9 of 1941, sections 7 and 9 (2) (a); No. 39 of 1956, section 8)	428,139
Levies	...	...	...	...
			Balance at 31st March, 1958	18,825
				£446,964

13th May, 1958.

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.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1958

SERVICE	Balance at 1st April, 1957	Advances from Department of Finance	Other Receipts	Total	Payments	Balance at 31st March, 1958
Bovine Tuberculosis Eradication Scheme ...	£ 17,360	£ 99,000	£ 58,377	£ 174,737	£ 181,568	£ Dr. 6,831
Improved facilities under the Farm Buildings Scheme and the Farm Water Supply Scheme for farmers undertaking Bovine Tuberculosis Eradication ...	3,305	100,000	—	103,305	98,286	5,019
Provision of storage facilities for Seed and Ware Potatoes ...	—	500	—	500	370	130
Provision of facilities for the production of foundation stocks of seed ...	3,575	8,500	—	12,075	11,538	537
Provision of facilities for drying and storage of onions (Co. Kerry) ...	2,100	2,000	—	4,100	4,027	73
Provision of artificial insemination facilities in North Western area ...	442	10,500	—	10,942	10,564	378
Buildings and equipment for Department's agricultural schools and farms ...	80	4,000	—	4,080	3,589	491
Erection of Pig Progeny Testing Station ...	96	4,400	—	4,496	4,496	—
Peatland Experimental Station, Glenamoy, Co. Mayo (provision of buildings and equipment)	2,530	24,500	—	27,030	23,305	3,725
Orchard planting in the Dungarvan area ...	6	3,000	—	3,006	2,616	390
Drainage of River Rye, Co. Kildare ...	—	6,500	—	6,500	6,500	—
TOTAL ...£	29,494	262,900	58,377	350,771	346,859	3,912

NOTE

The tender of a firm of building contractors for the erection of buildings at the Peatland Experimental Station, Glenamoy, Co. Mayo, was increased on an *ex-gratia* basis by £200 in respect of the transport between Westport and Dublin of timber requiring the preservative treatment laid down in the specification (S.85/13/55).

13th May, 1958.

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.

J. DEMPSEY,
Accounting Officer.

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, 1958, 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	34,080	33,585	495	—
B.—Travelling Expenses ...	2,250	2,062	188	—
C.—Incidental Expenses ...	200	221	—	21
D.—Telegrams and Telephones ...	450	719	—	269
SEA FISHERIES				
E.1.—Scientific Investigations, etc.	1,000	651	349	—
E.2.—International Council for the Study of the Sea ...	860	855	5	—
E.3.—Sea Fisheries Protection ...	10	16	—	6
E.4.—Whale Fisheries Act, 1937	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission	275	366	—	91
E.6.—Provision of Exploratory Fishing Vessel				
<i>Original</i> ... Nil				
<i>Supplementary</i> £7,500				
	7,500	—	7,500	—
E.7.—Training Scheme for Fishermen				
<i>Original</i> ... Nil				
<i>Supplementary</i> £4,100				
	4,100	8,000	—	3,900
INLAND FISHERIES				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	39,750	40,829	—	1,079

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.2.—Artificial Propagation of Fish	1,205	737	468	—
F.3.—State Fisheries ...	1,600	1,484	116	—
F.4.—Scientific and Technical Investigations, etc. ...	600	445	155	—
F.5.—Compensation, etc. ...	15,000	5,585	9,415	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)				
<i>Original</i> ... £10,500				
<i>Supplementary</i> 2,000				
	12,500	12,500	—	—
F.7.—Foyle Fisheries ...	5	—	5	—
F.8.—Contribution to the Salmon Research Trust of Ireland, Incorporated (Grant-in-Aid)	1,000	800	200	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara				
<i>Original</i> ... £50,130				
<i>Supplementary</i> 30,000				
	80,130	80,130	—	—
MISCELLANEOUS				
I.—Technical Assistance				
<i>Original</i> ... Nil				
<i>Supplementary</i> £2,000				
	2,000	643	1,357	—
GROSS TOTAL				
<i>Original</i> ... £158,920				
<i>Supplementary</i> 45,600				
	£ 204,520	189,628	20,258	5,366
			Surplus of Gross Estimate over Expenditure £14,892	
			Estimated	Realised
Deduct—				
H.—Appropriations in Aid				
<i>Original</i> ... £26,720				
<i>Supplementary</i> 800				
	27,520	28,035		£515
NET TOTAL				
<i>Original</i> ... £132,200				
<i>Supplementary</i> 44,800				
	£ 177,000	161,593	Total Surplus to be surrendered £15,407	

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	5,000

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B. and C.—Estimated as closely as possible.

D.—Excess attributable to the payment of an extra quarter's telephone rental and charges representing arrears and to the more extensive use of the telephone.

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

E.2. to E.4.—Estimated as closely as possible.

E.5.—Excess due to the cost of returning hospitality at a Fisheries Conference in London.

E.6.—No expenditure was incurred owing to the difficulty in obtaining the services of a suitably qualified naval architect.

E.7.—Excess due to cost of adaptation of two off-shore fishing vessels for training purposes.

F.1.—Excess due mainly to an increase in the payments made to local authorities under Section 13 of the Fisheries Act, 1925.

F.2.—Saving due to the transfer to Iontaobhas Iascaigh Intíre, Ioncorportha, of the administration of the scheme for distribution of brown trout ova and to the quantity of salmon ova available for distribution being less than anticipated.

F.3.—Expenditure on wages was not as high as expected.

F.4.—Investigation of salmon stocks was not carried out to the extent anticipated.

F.5.—Expenditure was less than anticipated due to difficulties in the clearance of legal title to compensation.

F.8.—Estimated as closely as possible; the contribution is related to the running expenses incurred by the Trust.

I.—Expenditure on technical assistance projects did not mature for payment as early as expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Local Taxation (Customs and Excise Duties) Grant ...	10,650	10,650
2. Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1)	1,000	1,646
3. Lettings of sporting rights (Subhead F.3) ...	650	647
4. Repayment of advances made to the former Sea Fisheries Association ...	11,000	11,000
5. Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ...	750	425
6. Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—
		£2

7. Receipts from salmon export licences	100	77
8. Repayment of advances by the Foyle Fisheries Commission (Subhead F.7)	5	—
9. Miscellaneous receipts	2,560	2,973
10. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead I.)		
Original Nil		
Supplementary £800		
	800	617
TOTAL		
Original £26,720		
Supplementary 800		
	£27,520	£28,035

2. Receipts from fines and forfeitures, particularly those arising from sea fishery prosecutions, were greater than anticipated.

5. The demand for special local licences was less than expected.

3, 7, 9 and 10. Estimated as closely as possible.

NOTES

The Account of the Vote for Lands includes expenditure of approximately £2,136 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

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

31st May, 1958.

T. O'BRIEN,
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 THE DEPARTMENT OF LANDS (FISHERIES DIVISION) IN THE YEAR ENDED 31ST MARCH, 1958

RECEIPTS	£	PAYMENTS	£
Advances from Department of Finance—		Payments to Iontaobhas Iascaigh Intire, Ioncorportha, in connection with establishment of Fish Farm	12,350
Establishment of Fish Farm	12,350	Payments to An Bord Iascaigh Mhara in connection with establishment of a Fish Handling and Processing Station at Galway	3,150
Establishment of Fish Handling and Processing Station at Galway ...	3,150	Payments to An Bord Iascaigh Mhara in connection with the provision of fishing boats in the Fíor-Ghaeltacht	18,216
Provision of fishing boats in the Fíor-Ghaeltacht ...	18,216		
	£33,716		£33,716

31st May, 1958.

T. O'BRIEN,
Accounting Officer.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SALMON CONSERVANCY FUND
(SALMON CONSERVANCY FUND ACT, 1954)

See also Report of Comptroller and Auditor General

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE SALMON CONSERVANCY FUND DURING THE YEAR ENDED
31ST MARCH, 1958

RECEIPTS		PAYMENTS	
	£		£
Levy on salmon exports	...	Payments to Boards of Conservators	...
	...	Cost of administration	...
	...	Balance at 31st March, 1958	...
	£5,433		£5,000
			150
			283
	£5,433		£5,433

31st May, 1958.

T. O'BRIEN,
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.

OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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				
<i>Original</i> ... £75,639				
<i>Supplementary</i> 2,065				
	77,704	77,696	8	—
A.2.—Film Censorship ...	4,050	4,113	—	63
A.3.—Censorship of Publications	4,341	4,334	7	—
A.4.—Legal and Technical Assistance	250	50	200	—
A.5.—Irish Legal Terms Advisory Committee	5	—	5	—
A.6.—An Bord Uchtála ...	3,682	3,665	17	—
B.—Travelling Expenses				
<i>Original</i> ... £2,400				
<i>Supplementary</i> 130				
	2,530	2,496	34	—
C.—Incidental Expenses ...	258	235	23	—
D.—Telegrams and Telephones				
<i>Original</i> ... £1,000				
<i>Supplementary</i> 250				
	1,250	1,182	68	—
E.—Expenses in connection with Awards for Acts of Bravery	75	63	12	—
	94,145	93,834	374	63
Deduct—				
Anticipated Savings on various Subheads (See Supplementary Estimate)	95	—	95	—
GROSS TOTAL				
<i>Original</i> ... £91,700				
<i>Supplementary</i> 2,350				
£	94,050	93,834	279	63

Surplus to be surrendered ... £216

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956)	900	1,417
2. Fees for travel documents	75	350
3. Miscellaneous	—	18
	<u>£975</u>	<u>£1,785</u>

1. and 2. These receipts cannot be predicted closely.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.4.—Saving due to less claims than expected having been received.

D.—Saving due to certain telephone accounts not being received in time for payment within the year.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £71 for service in the Army Reserve.

NOTE

£7,408 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

This Account includes expenditure of £300 in respect of the remuneration of an officer on ban, without repayment, to the Intoxicating Liquor Commission.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	3,236,434	3,212,196	24,238	—
B.—Allowances ...	283,132	281,714	1,418	—
C.—Subsistence Allowances				
<i>Original</i> ...	£20,000			
<i>Supplementary</i> ...	14,630			
	34,630	34,048	582	—
D.—Locomotion Expenses ...	71,400	71,266	134	—
E.—Clothing and Equipment ...	119,690	107,421	12,269	—
F.—Furniture, Bedding, etc. ...	16,129	4,268	11,861	—
G.—Station Maintenance ...	14,500	14,413	87	—
H.—Transport and Carriage				
<i>Original</i> ...	£95,957			
<i>Supplementary</i> ...	8,100			
	104,057	106,951	—	2,894
I.—Fuel, Light and Water ...	28,000	24,804	3,196	—
J.—Medical Expenses ...	11,915	12,572	—	657
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	750	648	102	—
L.—Telegrams and Telephones				
<i>Original</i> ...	£44,591			
<i>Supplementary</i> ...	5,550			
	50,141	50,984	—	843
M.—Compensation ...	4,000	1,173	2,827	—
N.—Incidental Expenses				
<i>Original</i> ...	£7,900			
<i>Supplementary</i> ...	15,020			
	22,920	23,761	—	841

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and Other Expenses in connection therewith ...	370	321	49	—
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 <i>Original</i> ... £824,365 <i>Supplementary</i> 25,635	850,000	847,816	2,184	—
	4,848,068	4,794,356	58,947	5,235
Deduct— Anticipated savings on various Subheads (See Supplementary Estimate) ...	48,535	—	48,535	—
GROSS TOTAL <i>Original</i> £4,779,133 <i>Supplementary</i> 20,400	£ 4,799,533	4,794,356	10,412	5,235
			Surplus of Gross Estimate over Expenditure £5,177	
Deduct— Q.—Appropriations in Aid <i>Original</i> ... £113,053 <i>Less Supplementary</i> 5,900	Estimated 107,153	Realised 108,229	Surplus of Appropriations in Aid realised £1,076	
NET TOTAL <i>Original</i> £4,666,080 <i>Supplementary</i> 26,300	£ 4,692,380	4,686,127	Total Surplus to be surrendered £6,253	

Extra Receipts payable to Exchequer

Estimated Realised

£	£
5,000	4,809

Details of the above receipts are as follows :—

Fees for stamping of bottles ...	...	...	£ 3,829
Motor park attendants' licences ...	...	...	2
Centage charge to insurance companies for collection of insurance premiums ...	...	...	966
Miscellaneous ...	...	...	12
			£4,809

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—Saving mainly due to a reduction in the cost of uniforms and to the provision of plastic capes instead of oilskins.

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

I.—Saving due to the closing of a number of stations.

J.—Excess due to increased cost of medicines.

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

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.				
<i>Original</i>		£8,700		
<i>Supplementary</i>		355		
			9,055	9,048
2. Payments for services rendered by the Garda Síochána				
<i>Original</i>		£6,500		
<i>Less Supplementary</i>		127		
			6,373	6,399
3. Recovery in respect of loss of property or damage to stores, etc.				
<i>Original</i>		£75		
<i>Supplementary</i>		58		
			133	138
4. Proceeds of sale of old stores and cast uniforms				
<i>Original</i>		£8,000		
<i>Supplementary</i>		1,380		
			9,380	10,047
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)			20	19
6. Fees for aliens' certificates, street traders' certificates and pedlars' certificates			200	205
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933				
<i>Original</i>		£78,758		
<i>Less Supplementary</i>		7,328		
			71,430	71,430
8. Proceeds of sale of forfeited and unclaimed property, etc.				
<i>Original</i>		£300		
<i>Supplementary</i>		155		
			455	653
9. Fees for accident reports				
<i>Original</i>		£9,000		
<i>Less Supplementary</i>		1,167		
			7,833	8,045
10. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945				
<i>Original</i>		£250		
<i>Supplementary</i>		95		
			345	344

11. Refund of pension deductions by re-joiners					
<i>Original</i>	£100				
<i>Less Supplementary</i>	73				
		27			28
12. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc.					
<i>Original</i>	£950				
<i>Supplementary</i>	700				
		1,650			1,634
13. Miscellaneous receipts					
<i>Original</i>	£200				
<i>Supplementary</i>	52				
		252			239
TOTAL					
<i>Original</i>	£113,053				
<i>Less Supplementary</i>	5,900				
		£107,153			£108,229

4. and 8. Receipts under those headings cannot be estimated closely.

STATEMENT OF LOSSES (Stores, etc.)

In 21 accidents involving Garda vehicles the damage, amounting to £458, was attributable to Garda personnel. Sums totalling £50 were recovered in respect of 3 cases on foot of halving agreements (S.13/18/56 and S.16/1/58).

In 34 accidents involving Garda vehicles the damage, amounting to £696 was not attributable to Garda personnel. Sums totalling £59 were recovered in respect of 6 cases on foot of halving agreements (S.13/18/56).

Sums totalling £81 were accepted in settlement of claims amounting to £162 in respect of the loss of services of two Gardaí (S.13/18/56).

Five blankets lost were written off with the sanction of the Department of Finance (S.13/13/57).

The sum of £9 was paid for the purpose of restoring to the owner a rifle lent by him to the Local Security Force (S.13/18/57).

Arrears of subsistence amounting to £19 due to members of the Garda Síochána in respect of non-public duty were not recovered from the requisitioning parties.

EXTRA REMUNERATION (exceeding £50)

Three Gardaí were paid gratuities of £67, £88 and £135, respectively, for acting as District Court Clerks.

A Garda received £327 from the Vote for Wireless Broadcasting.

NOTES

The expenditure under Subhead H. includes £93 for driving licence fees and third party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

£1,071 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

Photographic material to the value of £146 which was surplus to prison requirements was supplied to the Garda Síochána (S.44/6/46).

Rubber boots to the value of £158 held in Garda barracks for A.R.P. purposes, were issued to members of the Force engaged on certain duties (S. 13/23/38).

GARDA SÍOCHÁNA REWARD FUND, 1957-58

The appended statement shows the total receipts proper to the Fund for the year 1957-58, the amounts of the payments in that period and the balance to the credit of the Fund at 31st March, 1958.

	£		£
Balance from previous year ...	10,787	Payments during the year ended 31st March, 1958 ...	12,229
Total amount credited in the year 1st April, 1957, to 31st March, 1958	10,308	Balance on 31st March, 1958*	8,866
	<u>£21,095</u>		<u>£21,095</u>

* Sums amounting to £1,147, payable to the Reward Fund, were held in suspense accounts.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

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 the above Accounts are correct.

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRISONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 ; 4 & 5 Geo. 5, c. 58 ; and No. 9 of 1956).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay and Allowances of Officers, including Uniform	110,996	112,726	—	1,730
B.—Victualling	12,878	13,127	—	249
C.—Clothing, Bedding, Furniture, etc.	4,435	3,891	544	—
D.—Medicines, Surgical Instruments, etc.	650	559	91	—
E.—Fuel, Light, Water, Cleaning Articles, etc.	16,050	14,901	1,149	—
F.—Rent, etc.	153	175	—	22
G.—Escort and Conveyance ...	8,000	7,469	531	—
H.—Maintenance of Buildings and Equipment	3,465	2,835	630	—
I.—Fine Fund	10	10	—	—
J.—Travelling Expenses ...	400	507	—	107
K.—Incidental Expenses ...	1,655	1,668	—	13
L.—Telegrams and Telephones ...	550	665	—	115
M.—Maintenance of Prisoners confined in District Mental Hospitals	17,700	16,424	1,276	—
N.—Gratuities to Prisoners ...	600	528	72	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	1,075	—	25

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Manufacturing Department and Farms ...	23,815	24,158	—	343
GROSS TOTAL ...£	202,407	200,718	4,293	2,604
			Surplus of Gross Estimate over Expenditure £1,689	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
Q.—Appropriations in Aid ...	27,467	28,878	£1,411	
			Total Surplus to be surrendered	
NET TOTAL ...£	174,940	171,840	£3,100	
Estimated daily average number of prisoners ...			400	
Actual daily average number of prisoners ...			378	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess mainly due to recruitment of temporary staff and heavy overtime requirements.
- 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.
- E.—Saving mainly due to the clearance and payment in March, 1957, of an account for turf normally received in the month of April.
- F.—Excess due to the fact that the closed prison premises at Sligo had not been disposed of as soon as expected.
- G.—The estimate is necessarily conjectural.
- H.—Less materials than provided for were required.
- J.—Excess mainly due to transfers as a result of closing of St. Patrick's, Clonmel.
- L.—Excess mainly due to provision of new installations at St. Patrick's, North Circular Road, Dublin.
- M.—Payment of an account provided for in the estimate was deferred pending investigation.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ...	25,812	26,705
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,455	1,599
3. Rents ...	115	115
4. Sales of old stores and miscellaneous receipts ...	85	459
	<u>£27,467</u>	<u>£28,878</u>

1. Excess is mainly due to the receipt of money outstanding since the previous year from the sale of mailbags.
2. A close estimate of these receipts is not possible.
4. Surplus due to more old stores being available for sale than expected.

NOTES

1. Photographic material valued at £146 was transferred to Garda Síochána (S.44/6/46).
2. Photographic material valued at £84 was transferred to Office of Public Works (S.44/6/46).
3. Photographic material valued at £2 was transferred to Department of Education (S.44/6/46).
4. Stores to the value of £68 were transferred to Department of Defence (S.4/78/39).
5. Consequent on the increase in flour, bread and butter prices following the withdrawal of subsidies, *ex-gratia* payments of £112, £15 and £10 were paid to the respective contracting suppliers of these commodities (S.9/7/53 and S.9/5/55).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

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

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1958

Dr.

Cr.

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st April, 1957	£ 1,341	£ 10,625	£ 11,966	Sales, 1957-58 ...	£ 1,595	£ 24,935	£ 26,530
Purchases, 1957-58 ...	652	23,554	24,206	*Stock in hand, 31st March, 1958 ...	1,295	11,873	13,168
Profit ...	897	2,629	3,526				
£	2,890	36,808	39,698	£	2,890	36,808	39,698

* Viz.—Manufactory materials, £10,128 ; manufactured goods, £984 ; tools, etc., £2,056.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1957 ...	£ 760	Amount due in respect of sales at 1st April, 1957 ...	£ 4,939
Purchases during year to 31st March, 1958 ...	24,206	Sales during year to 31st March, 1958 ...	26,530
* Amounts due in respect of purchases as at 31st March, 1958	24,966	† Amounts due in respect of sales as at 31st March, 1958 ...	31,469
Expenditure from Subhead P. as per Appropriation Account	808	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	3,165
	£24,158	... ..	£28,304
		† Viz.—Public Departments, £3,079 ; other persons, £86.	

* Viz.—Public Departments, £361 ; other persons, £447.

THOMAS J. COYNE,
Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	76,095	73,081	3,014	—
B.—Travelling Expenses ...	13,575	15,374	—	1,799
C.—Incidental Expenses ...	1,020	1,248	—	228
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	20	80	—
TOTAL ...£	90,790	89,723	3,094	2,027

Surplus to be surrendered ... £1,067

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Fines						18,000	17,500

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to delay in filling vacancies offset in part by underestimate in provision for salaries of Temporary Justices.
- B.—Excess due to greater expenditure than anticipated on travelling and subsistence expenses of Temporary Justices and to revision of travelling allowances to some District Court Clerks.
- C.—Excess due to underestimation.

EXTRA REMUNERATION (exceeding £50)

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

NOTE

The amount of £64,871 was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,

Accounting Officer.

DEPARTMENT OF JUSTICE,

29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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				
<i>Original</i> ... £144,254				
<i>Supplementary</i> 1,000				
	145,254	144,493	761	—
B.—Sheriffs ...	1,800	1,800	—	—
C.—Travelling Expenses				
<i>Original</i> ... £9,170				
<i>Supplementary</i> 1,230				
	10,400	10,613	—	213
D.—Incidental Expenses ...	1,615	1,670	—	55
E.—Telegrams and Telephones				
<i>Original</i> ... £1,350				
<i>Supplementary</i> 210				
	1,560	1,539	21	—
GROSS TOTAL				
<i>Original</i> ... £158,189				
<i>Supplementary</i> 2,440				
	£ 160,629	160,115	782	268
Deduct—			Surplus of Gross Estimate over Expenditure £514	
F.—Appropriations in Aid	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Original</i> ... £37,729	—	—		
Less <i>Supplementary</i> 5,810				
	31,919	31,851	£68	
NET TOTAL			Net Surplus to be surrendered	
<i>Original</i> ... £120,460				
<i>Supplementary</i> 8,250				
	£ 128,710	128,264	£446	

Extra Receipts payable to Exchequer

Estimated Realised

Interest on public bank accounts ...

£	£
—	114

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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	2,732
2.	Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39)	...	...	...	9,500	9,221
3.	Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	...	...	...	20	69
4.	Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16) )	...	...	...	1,500	1,480
5.	Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants					
	Original ...	...	...	£24,004		
	Less Supplementary	...	...	5,810		
					18,194	18,349
6.	Miscellaneous	...	...	...	5	—
	TOTAL					
	Original ...	...	...	£37,729		
	Less Supplementary	...	...	5,810		
					£31,919	£31,851

NOTE

The amount of £30,447 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	99,290	95,929	3,361	—
B.—Travelling and Incidental Expenses	225	181	44	—
C.—Telegrams and Telephones ...	850	1,184	—	334
D.—Stenography (Central Criminal Court)	800	800	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	83	167	—
F.—Expenses of High Court ...	2,750	3,683	—	933
G.—Purchase of Law Books ...	5	—	5	—
GROSS TOTAL	£ 104,170	101,860	3,577	1,267
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,310	
Deduct—			Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid ...	1,500	1,153	£347	
NET TOTAL	£ 102,670	100,707	Net Surplus to be surrendered £1,963	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Lunacy percentages	3,800	2,780

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving mainly due to less travelling than expected.

C.—Excess due to expenditure being greater than anticipated and to the payment of an account (£111) remaining from previous year.

E.—Expenditure is variable.

F.—Excess due to the extra allowance granted to Judges of the High Court on Circuit to cover travelling, etc., expenses.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
Bankruptcy percentages	...	...	...	...	...	1,500	1,153

These receipts depend upon factors which cannot be predicted closely.

NOTE

Fees (stamps) were received as follows :—

					£
Judicature fees	...	...	...	...	87,042
Bankruptcy Court fees	...	...	...	...	1,787
Judgments Registry fees	...	...	...	...	437
Chief Justice fees	...	...	...	...	1,425

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	72,810	69,511	3,299	—
B.—Incidental Expenses ...	346	274	72	—
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	36,379	33,697	2,682	—
E.—Incidental Expenses ...	125	119	6	—
TOTAL ...£	109,670	103,601		—
Surplus to be surrendered ...£			6,069	

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 ...

£	£
—	8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

B.—Saving due to a telephone account for £69 not being received in time for payment within the year.

D.—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	...	...	73,254
Registry of Deeds	...	...	33,566
			<u>£106,820</u>

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances	8,992	8,308	684	—
B.—Incidental Expenses ...	298	182	116	—
TOTAL ...£	9,290	8,490		—
Surplus to be surrendered		... £	800	...

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Miscellaneous	—	5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving mainly due to vacancy for Assistant.

B.—Savings were mainly on purchase of historical documents (£72) and on miscellaneous expenses (£34).

NOTE

Fees (stamps) amounting to £700 in respect of this service were received during the year.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
29th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	5,913	5,716	197	—
B.—Law Costs ...	20	—	20	—
C.—Travelling and Incidental Expenses ...	45	42	3	—
GROSS TOTAL ...£	5,978	5,758	220	—
			Surplus of Gross Estimate over Expenditure £220	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	38	19	£19	
NET TOTAL ...£	5,940	5,739	Net Surplus to be surrendered £201	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Penalties recovered for non-publication of charitable bequests ...			5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Shorthand Typist vacancy not filled until end of year.

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

J. S. MARTIN,
Accounting Officer.

18th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	235,568	223,009	12,559	—
B.—Travelling Expenses ...	25,750	21,743	4,007	—
C.—Incidental Expenses ...	1,135	850	285	—
D.—Telegrams and Telephones ...	2,900	3,154	—	254
E.—Expenses in connection with International and other Congresses	415	189	226	—
F.—Statutory Inquiries ...	900	627	273	—
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 ...	1,080	1,080	—	—
I.1.—Contributions towards Housing Loan Charges of Local Authorities	1,835,000	1,835,000	—	—
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950, 1952, 1954 and 1956 ...	2,000,000	1,526,672	473,328	—
I.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	2,000	2,700	—	700
I.4.—Grants to Local Authorities towards cost of Housing Schemes	5	—	5	—
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934	5,300	5,297	3	—

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 ...	400,000	170,000	230,000	—
L.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	250,000	247,275	2,725	—
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	51	—	1
GROSS TOTAL ...£	4,787,248	4,064,785	723,418	955
			Surplus of Gross Estimate over Expenditure £722,463	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
O.—Appropriations in Aid ...	58,548	59,968	£1,420	
NET TOTAL ...£	4,728,700	4,004,817	Total Surplus to be surrendered £723,883	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Appointed Officers' fees in connection with housing grant applications ...	—	385
Charge to insurance companies for collection of insurance premiums ...	—	1
Compensation for loss of services of officers injured in accidents ...	—	34
Refund by local authority of housing grants made in previous years ...	—	13,250
Refund by utility society of housing grants made in previous years ...	—	300
		£13,970

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings arose mainly through the non-filling of posts for which provision had been made, death and retirement of officers with delay in filling resulting vacancies and the absence of officers on sick leave at reduced pay.

- B.—Expenses were less than anticipated due partly to the non-filling of posts, the duties of which entail travelling.
- C.—The saving was on the provision made for advertisements, purchase of samples and testing of commodities. Expenditure on uniforms and other miscellaneous items exceeded the provision.
- D.—The cost of main telephone service was greater than anticipated.
- E.—It was decided not to attend some congresses for which provision had been made.
- F.—The number of inquiries held was less than anticipated.
- I.2.—The numbers of applications for grants towards the erection of new houses have fallen considerably in recent years and there has also been a reduction in the rate at which applicants for grants have availed themselves of the grants allocated to them. These tendencies had a cumulative effect on the amount of grants becoming due for payment during the year. This accounts for practically the entire amount of the saving on the subhead. A small saving was made on the amount estimated for grants for the repair, improvement or reconstruction of houses.
- 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.
- K.—A specific saving announced at the time of the moving of the estimate consequent on a decision not to allocate grants for new schemes under the Local Authorities (Works) Act.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts	25,000	25,358
2. Costs payable by local authorities in relation to inquiries ...	2,020	2,108
3. Expenses repayable out of Road Fund under section 10 (1) of the Road Traffic Act, 1933	22,460	20,470
4. Expenses repayable by County and County Borough Councils under section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	5,860	7,790
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued	3,208	4,242
	<u>£58,548</u>	<u>£59,968</u>

5. The receipts are comprised entirely of refunds of housing grants.

NOTES

Expenditure of approximately £588 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,
2nd May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958

SERVICE	Balance at 1st April, 1957	Receipts	Total	Payments	Balance at 31st March, 1958
	£	£	£	£	£
Road Fund	—	21,131	21,131	21,131	—
Repairs to sea wall at Bray, Co. Wicklow	3,932	1,287	5,219	5,219	—
Helvick water supply scheme, Co. Water- ford	—	5,000	5,000	5,000	—
TOTAL ... £	3,932	27,418	31,350	31,350	—

J. GARVIN,
Accounting Officer.

2nd May, 1958.

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, 1958, 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	196,284	194,569	1,715	—
A.2.—Travelling Expenses ...	300	375	—	75
A.3.—Incidental Expenses ...	1,400	1,298	102	—
A.4.—Telegrams and Telephones	2,600	3,076	—	476
INSPECTION, ORGANISATION, Etc.				
B.1.—Salaries, etc.	136,584	135,859	725	—
B.2.—Travelling and Incidental Expenses	29,000	30,802	—	1,802
<hr/>				
C.—Preparation of Irish Vocabularies	10	—	10	—
D.—Expenses in connection with the Council of Education ...	650	574	76	—
GROSS TOTAL ...£	366,828	366,553	2,628	2,353
			Surplus of Gross Estimate over Expenditure £275	
			Surplus of Appropriations in Aid realised	
			£7	
			Total Surplus to be surrendered £282	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	88	95		
NET TOTAL ...£	366,740	366,458		
Extra Receipts payable to Exchequer			Estimated	Realised
Compensation for loss of services of officers injured in accidents			£	£
			—	23

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.—Telephone charges and the cost of telephonists' services were greater than provided for in the estimate.
- B.2.—Excess due to increased rates of subsistence allowance authorised subsequent to the preparation of the estimate.
- D.—Meetings of the Council and of its committees were less numerous than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council ...	65	65
2. Miscellaneous	23	30
	<u>£88</u>	<u>£95</u>

EXTRA REMUNERATION (exceeding £50)

The Editor of Publications, an Executive Officer and a Clerical Officer received £84, £83 and £107, respectively, from the Vote for Wireless Broadcasting.

Nine Clerical Officers and one Typist received sums varying from £52 to £77 in respect of overtime.

NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £320 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £38 in respect of remuneration of a teacher temporarily lent, without repayment, to this Department.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
17 Bealtaine, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ...	97,900	149,779	—	51,879
A.2.—Repayable Advances of Training College Fees to Students ...	15,250	15,231	19	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	86,290	88,186	—	1,896
<hr/>				
B.—Examinations ...	6,800	7,094	—	294
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools ...	7,883,180	7,879,316	3,864	—
C.2.—Model Schools—Miscellaneous Expenses ...	5,450	5,077	373	—
C.3.—Van and Boat Services ...	23,050	23,013	37	—
C.4.—Incidental Expenses ...	130	139	—	9
C.5.—Free Grants of School Requisites ...	1,300	1,517	—	217
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices	100,000	99,731	269	—
C.7.—Grants towards the cost of Free School Books for Necessitous Children ...	5,100	4,952	148	—
D.—Superannuation, etc., of Teachers ...	1,033,800	962,291	71,509	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers ...	250	637	—	387
GROSS TOTAL ...£	9,258,500	9,236,963	76,219	54,682
			Surplus of Gross Estimate over Expenditure £21,537	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— E.—Appropriations in Aid ...	120,150	126,713	£6,563	
NET TOTAL ...£	9,138,350	9,110,250	Total Surplus to be surrendered £28,100	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Special grants amounting to £53,080 were sanctioned subsequent to the preparation of the estimate (S.25/1/55 and S.20/1/50).

C.2.—Expenditure on the remuneration of employees in model schools and on miscellaneous requirements was less than expected.

C.5.—There was a marked increase in the average value of claims received.

D.—Arising out of the decision to continue teachers in pensionable service to the end of the school year in which they reach 65 years, lump sums, for which provision was made in the estimate, did not become payable until the next financial year.

D.D.—Claims from next-of-kin of deceased pensioners matured for payment within the financial year to a greater extent than expected.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
TRAINING OF TEACHERS							
1.	Training college entrance examination fees	...	...	...	...	250	261
2.	Refund of cost of training	...	...	...	...	1,200	2,146
3.	Recovery of training college fees advanced to necessitous students	...	...	...	...	8,000	10,610
PREPARATORY COLLEGES							
4.	Fees from students	...	...	...	...	13,500	15,559
5.	Book fees from students	...	...	...	...	330	329
6.	Sale of livestock, farm produce, etc.	...	...	...	...	1,600	1,513
7.	Miscellaneous	...	...	...	...	230	335
SUPERANNUATION, ETC., OF TEACHERS							
8.	Income from securities formerly part of the National School Teachers' Pension Fund	...	...	...	...	66,500	66,535
9.	Receipts from Church Temporalities Fund	...	...	...	...	26,598	26,598
10.	Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	...	...	...	...	142	418

MISCELLANEOUS

	Estimated	Realised
	£	£
11. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,800	2,409
	<u>£120,150</u>	<u>£126,713</u>

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

4. The fees were revised subsequent to the preparation of the estimate and the average fee paid by students was greater than was expected.

NOTE

An overpayment of £17 to a former temporary teacher in respect of salary proved irrecoverable and was written off (S.20/8/57).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

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

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

No. of Cases	Total Amount
	£
5	147

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,
27 Bealtaine, 1958.

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.

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, 1958
CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
	£		£
Balance on 1st April, 1957 :—			
3½ per cent. National Security Loan, 1956/61 ...	500	Conversion of 5½ per cent. National Loan, 1966, to 6 per cent. National Loan, 1967 ...	100
3½ per cent. Exchequer Bonds, 1965/70 ...	1,060	Balance on 31st March, 1958 :—	
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
5½ per cent. National Loan, 1966 ...	100	5 per cent. National Loan, 1962/72 ...	150
Conversion of 5½ per cent. National Loan, 1966, to 6 per cent. National Loan, 1967 ...	101	4½ per cent. National Loan, 1975/80 ...	104
		6 per cent. National Loan, 1967 ...	101
	£2,015		£2,015

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	125	Balance on 31st March, 1958...	193
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16		
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	37		
Dividends on 5 per cent. National Loan, 1962/72 ...	8		
Dividends on 4½ per cent. National Loan, 1975/80 ...	4		
Dividend on 5½ per cent. National Loan, 1966 ...	3		
	£193		£193

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, 1958
CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
	£		£
Balance on 1st April, 1957		Balance on 31st March, 1958	
3½ per cent. Exchequer Bonds, 1965/70 ...	151	3½ per cent. Exchequer Bonds, 1965/70 ...	151

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	8	Balance on 31st March, 1958 ...	13
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	5		
	£13		£13

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, 1958

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1957		Balance on 31st March, 1958	
3½ per cent. Exchequer Bonds, 1965/70	2,580	3½ per cent. Exchequer Bonds, 1965/70	2,580

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	34	Payment of prizes	£101
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	91	Balance on 31st March, 1958 ...	24
	£125		£125

REID BEQUEST

Bequest made in a will dated 22nd September, 1881, by the late Dr. R. T. Reid, Bombay, for the encouragement of education in his native county of Kerry. The bequest is administered by the Department of Education under an Order made by the Master of the Rolls in 1919, as amended by an Order of the High Court of Justice dated 31st July, 1934, No. 277 of 1932. The Order provided that the funds should be divided into three parts, one part to be applied for the purposes of each section of the Scheme.

REID BEQUEST—SCHEME "A"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
3½ per cent. Exchequer Bonds, 1965/70	2,740	3½ per cent. Exchequer Bonds, 1965/70	2,740
5 per cent. National Loan, 1962/72	60	5 per cent. National Loan, 1962/72	60
	£2,800		£2,800

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	1	Payments to Managers of six national schools in Co. Kerry	99
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	96		
Dividends on 5 per cent. National Loan, 1962/72 ...	3	Balance on 31st March, 1958 ...	1
	<u>£100</u>		<u>£100</u>

REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
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, 1957 ...	8	Prizes awarded to candidates admitted to training colleges ...	110
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	115		
Dividends on 5 per cent. National Loan, 1962/72 ...	5	Balance on 31st March, 1958 ...	18
	<u>£128</u>		<u>£128</u>

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1957 :—		Conversion of 5½ per cent. National Loan, 1966 to 6 per cent. National Loan, 1967 ...	150
3½ per cent. Exchequer Bonds, 1965/70 ...	4,635	Balance on 31st March, 1958 :—	
5 per cent. National Loan, 1962/72 ...	400	3½ per cent. Exchequer Bonds, 1965/70 ...	4,635
5½ per cent. National Loan, 1966 ...	150	5 per cent. National Loan, 1962/72 ...	400
Conversion of 5½ per cent. National Loan, 1966 to 6 per cent. National Loan, 1967 ...	151	6 per cent. National Loan, 1967 ...	151
	<u>£5,336</u>		<u>£5,336</u>

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	117	Cost of advertisements in the Press ...	23
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	162	Payment of exhibitions to University students ...	80
Dividends on 5 per cent. National Loan, 1962/72 ...	20		
Dividend on 5½ per cent. National Loan, 1966 ...	5	Balance on 31st March, 1958 ...	201
	<u>£304</u>		<u>£304</u>

THE FATHER O'HALLORAN MEMORIAL FUND

Bequest made in a will dated 16th June, 1934, by the late Very Reverend Martin O'Halloran, Parish Priest, for the benefit of the district of Grane, Parish of Urlingford, Co. Kilkenny. Under an Order of the High Court of Justice dated 23rd May, 1938, No. 1129 of 1937, the bequest was paid over to the Minister for Education to constitute a fund to be called the Father O'Halloran Memorial Fund, the income of the fund to be applied annually to the provision of two prizes to be called "The Father O'Halloran Memorial Prizes", for the boy and girl, respectively, between the ages of 12 and 14 years *bona fide* residing in the district of Grane and attending any National School therein who shall, in the judgment of the Minister, show the greatest proficiency in all the subjects forming the ordinary national school programme.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1957		Balance on 31st March, 1958	
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 1957	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, 1958

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
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, 1957 ...	89	Payment of scholarships ...	60
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	48	Cost of marking of papers— Scholarship Examination, 1957	3
Dividends on 5 per cent. National Loan, 1962/72	5	Balance on 31st March, 1958 ...	79
	<u>£142</u>		<u>£142</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

SECONDARY EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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) ...	639,000	638,907	93	—
A.2.—Laboratory Grants ...	58,000	55,680	2,320	—
A.3.—Grant for Irish and Bilingual Schools ...	44,100	44,073	27	—
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,590	10	—
A.5.—Bonus for Choirs and Orchestras ...	2,500	2,485	15	—
B.1.—Incremental Salary Grant <i>Original</i> £1,058,000 <i>Supplementary</i> 494,000	1,552,000	1,550,908	1,092	—
B.2.—Allowances in Aid of Rent	11,500	11,832	—	332
C.—Examinations ...	39,800	40,753	—	953
D.—Scholarships and Prizes ...	13,200	12,911	289	—
E.—Grant towards Publication of Irish Text Books ...	3,000	2,469	531	—
F.—Courses for Secondary Teachers ...	10	—	10	—
G.—Payment to the Secondary Teachers' Pension Fund ...	10	—	10	—
GROSS TOTAL ... <i>Original</i> £1,873,720 <i>Supplementary</i> 494,000	£ 2,367,720	2,364,608	4,397	1,285
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,112	
	—	—	Surplus of Appropriations in Aid realised	
Deduct— H.—Appropriations in Aid ...	59,020	60,001	£981	
NET TOTAL ... <i>Original</i> £1,814,700 <i>Supplementary</i> 494,000	£ 2,308,700	2,304,607	Total Surplus to be surrendered £4,093	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The number of books published during the year was less than expected.

Expenditure under this subhead includes an *ex-gratia* payment of £303 to a Stationery Office contractor in respect of unforeseen operations and increases in production costs in connection with the printing of a text book (S.9/8/51).

APPROPRIATIONS IN AID

							Estimated	Realised
							£	£
1. Examination fees of students	...	...	...	...	...	...	22,500	22,945
2. Sum payable out of Local Taxation (Customs and Excise)								
Duties	...	...	...	...	...	...	35,390	35,391
3. Sale of Irish text books	...	...	...	...	...	...	470	514
4. Miscellaneous receipts	...	...	...	...	...	...	660	1,151
							<u>£59,020</u>	<u>£60,001</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
17 Bealtaine, 1958.

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, 1958

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957		Balance on 31st March, 1958	
3½ per cent. Exchequer Bonds, 1965/70	1,160	3½ per cent. Exchequer Bonds, 1965/70	1,160

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	41	Payment of scholarships for the year 1957	41

THE CHARLEVILLE ENDOWMENT

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957		Balance on 31st March, 1958	
Guaranteed 2¾ per cent. Stock	1,316	Guaranteed 2¾ per cent. Stock	1,316

INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2¾ per cent. Stock	36	Payments to secondary schools in Charleville, Co. Cork, for year 1957	36

THE BURKE MEMORIAL FUND

A fund subscribed in memory of the late Thomas Henry Burke, Under Secretary to the Lord Lieutenant of Ireland, and now administered by the Department of Education under a Scheme sanctioned by an Order of the High Court of Justice on 1st July, 1929, No. 2501.

The annual income of the Fund is expended on prizes awarded on the results of the Intermediate Certificate Examination.

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1958

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957		Balance on 31st March, 1958	
2½ per cent. Consolidated Stock	849	2½ per cent. Consolidated Stock	849

INCOME ACCOUNT

	£		£
Dividends on 2½ per cent. Consolidated Stock	21	Payment of prizes for year 1957	21

CISTE SHÉAMAIS A. MHIC SHUIBHNE

A fund derived from the investment of a sum of money donated to the Minister for Education by the late 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, 1958

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957		Conversion of 3¾ per cent. Financial Agreement Loan, 1953/58 to 6 per cent. National Loan, 1967	79
3¾ per cent. Financial Agreement Loan, 1953/58	79	Balance on 31st March, 1958	
Conversion of 3¾ per cent. Financial Agreement Loan, 1953/58 to 6 per cent. National Loan, 1967	79	6 per cent. National Loan, 1967	79
	£158		£158

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957 ...	13	Cost of medals awarded	4
Dividends on 3¾ per cent. Financial Agreement Loan, 1953/58	2	Balance on 31st March, 1958 ...	11
	£15		£15

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, 1958

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
3½ per cent. National Security Loan, 1956/61	14,604	3½ per cent. National Security Loan, 1956/61	14,604
3 per cent. Exchequer Bonds, 1965/70	1,000	3 per cent. Exchequer Bonds, 1965/70	1,000
3½ per cent. Exchequer Bonds, 1965/70	49,587	3½ per cent. Exchequer Bonds, 1965/70	49,587
	<u>£65,191</u>		<u>£65,191</u>

INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. National Security Loan, 1956/61	475	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary	580
Dividends on 3 per cent. Exchequer Bonds, 1965/70	30	Scholarships awarded to pupils	1,372
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	1,736	Cost of advertisements	65
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1957	3	Cost of marking of papers—Scholarship Examination, 1957	15
Rent for year 28th August, 1957, to 27th August, 1958, out of Abbey School, Tipperary (1s. 0d.)	—	Contribution towards the cost of the Abbey School, Tipperary	212
	<u>£2,244</u>		<u>£2,244</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, 1958, in respect of Capital and Income

CAPITAL ACCOUNT

	<i>Securities</i>		<i>Securities</i>
	£		£
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
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, 1957 ...	296	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers, out of surplus income under Regulation 6 of the Registration Council Regulations	273
Registration fees	243		
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	112	Travelling and subsistence expenses of members of the Council	37
Dividends on 3¼ per cent. National Security Loan, 1956/61 ...	23	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council	65
Dividends on 5 per cent. National Loan, 1962/72	10		
Dividends on War Loan 3½ per cent. Stock	14	Balance on 31st March, 1958 ...	323
	<u>£698</u>		<u>£698</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	£ 1,770	£ 1,590	£ 180	£ —
B.—Annual Grants to Vocational Education Committees ...	1,037,082	1,033,597	3,485	—
C.—Training of Teachers ...	21,550	20,403	1,147	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	11,950	12,466	—	516
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	7,300	6,934	366	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	20	10	10	—
F.—Examinations	7,810	8,297	—	487
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, the Local Government (Superannuation) Act, 1948, and the Local Government (Superannuation) Act, 1956	41,250	38,505	2,745	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	45,660	45,647	13	—
GROSS TOTAL ...£	1,174,392	1,167,449	7,946	1,003
			Surplus of Gross Estimate over Expenditure £6,943	
	Estimated	Realised	Surplus of Appropriations in Aid realised £630	
I.—Aid	38,772	39,402	Total Surplus to be surrendered £7,573	
NET TOTAL ...£	1,135,620	1,128,047		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships awarded was less than anticipated.
- C.—The number of special courses organised was less than provided for in the estimate and maintenance allowances for students attending courses were less than expected.
- D.2.—The number of courses organised for apprentices was less than provided for in the estimate.
- F.—Excess due to increased rates of subsistence allowance authorised subsequent to the preparation of the estimate and to an increase in the number of candidates for the technical school examinations.
- G.—Claims from local authorities in respect of pensions and gratuities were less than anticipated.

APPROPRIATIONS IN AID

						Estimated	Realised
						£	£
1. Fees of candidates for examinations (technical school examinations £7,650 ; other examinations £557)	...					8,207	8,972
2. Fees for courses	...	...	...	...	...	415	220
3. Receipts from Church Temporalities Fund	...				...	30,000	30,000
4. Miscellaneous	...	...	...	...	...	150	210
						<u>£38,772</u>	<u>£39,402</u>

1. The number of candidates was greater than anticipated and the examination fee for one examination was revised subsequent to the preparation of the estimate.
2. The number of courses held was less than provided for and the attendance at the course held was less than expected.

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
17 Bealtaine, 1958.

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, 1958

CAPITAL ACCOUNT

	Securities	Cash	Securities	Cash
	£	£		£
Balance on 1st April, 1957 :—				
4½ per cent. National Loan, 1973/78	20,109			
4¼ per cent. National Loan, 1975/80	257			
Cash transferred from Income Account for investment		200		
Securities purchased, viz.,				
4½ per cent. National Loan, 1973/78	234			
	£20,600	£200		£200
Cash invested in securities, viz.,				
4½ per cent. National Loan, 1973/78				200
Balance on 31st March, 1958 :—				
4½ per cent. National Loan, 1973/78				20,343
4¼ per cent. National Loan, 1975/80				257
	£20,600	£200		£20,600

INCOME ACCOUNT

	£		£
Balance on 1st April, 1957	200	Transfer to Capital Account for investment	...
Dividends on 4½ per cent. National Loan, 1973/78	905	Expenses of departmental and vocational education committee officials sent abroad	...
Dividends on 4¼ per cent. National Loan, 1975/80	11	Fees and expenses of lecturers	...
		Balance on 31st March, 1958	68
	£1,116		£1,116

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

T. Ó RAIFEARTAIGH,
Accounting Officer.

SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	74,212	73,956	256	—
A.2.—Travelling Expenses ...	400	217	183	—
A.3.—Incidental Expenses ...	650	646	4	—
A.4.—Telegrams and Telephones	440	503	—	63
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid)	1,000	1,000	—	—
A.6.—Fittings, Materials, etc. ...	400	421	—	21
NATIONAL LIBRARY				
A.7.—Purchase of Books, etc. (Grant-in-Aid)	4,000	4,000	—	—
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid)	3,250	3,250	—	—
A.9.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications	660	672	—	12

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL COLLEGE OF ART				
A.10.—Accessories, Models and Materials ...	1,945	1,559	386	—
A.11.—Scholarships and Prizes ...	830	824	6	—
<hr/>				
B.1.—Publications in Irish ...	17,000	11,712	5,288	—
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	4,575	4,050	525	—
B.3.—University Scholarships ...	16,250	12,700	3,550	—
B.4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	9,800	9,800	—	—
B.5.—An tOireachtas (Grant-in-Aid) ...	1,500	1,500	—	—
B.6.—Grants to Colleges providing Courses in Irish ...	9,000	13,613	—	4,613
B.7.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	13,600	13,608	—	8
C.1.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	100	—	—
C.2.—The National Film Institute of Ireland (Grant-in-Aid) ...	1,500	1,500	—	—
C.3.—Summer Courses in Music ...	100	125	—	25

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.4.—Research Grants to Students ...	1,250	1,250	—	—
GROSS TOTAL ...£	162,462	157,006	10,198	4,742
			Surplus of Gross Estimate over Expenditure £5,456	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	10,812	8,866	£1,946	
NET TOTAL ...£	151,650	148,140	Net Surplus to be surrendered £3,510	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Travelling by officers of the Department was less than expected.
- A.4.—Telephone charges were greater than provided for in the estimate.
- A.10.—Expenditure on class materials was considerably less than anticipated.
- B.1.—(a) One quarterly account did not come in course of payment during the year; (b) the number of University text books which it was found possible to publish was less than anticipated.
- B.2.—The number of productions was not as great as had been expected.
- B.3.—Saving mainly due to the fact that scholarships were not renewed in a number of cases.
- B.6.—(a) The number of students in respect of whom grants were payable was greater than anticipated; (b) the grants paid included arrears which it was not found possible to pay before the end of the previous financial year.

APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Fees for tuition in National College of Art ...	...	...	2,705	2,552
2. Fees for genealogical researches, etc. ...	...	...	2,000	2,055
3. Sales of publications in Irish ...	...	...	4,000	3,001
4. Sales of photographic reproductions ...	...	...	700	447
5. Sum recoverable in respect of salary of officer seconded to An Chomhairle Ealaíon ...	...	...	1,109	277
6. Miscellaneous ...	...	...	298	534
			£10,812	£8,866

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

5. The arrangement for the secondment of an officer terminated on 30th June, 1957.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £281 for service as part-time Teacher of Pottery.

The Assistant Professor of Sculpture in the National College of Art received £127 in respect of lectures on History and Art.

The Assistant Teacher of Drawing in the National College of Art received £60 from Vote 41 and £17 from Vote 42 for acting as examiner.

An Assistant Keeper and an Assistant in the National Museum received £106 and £88, respectively, from Vote 55.

An Assistant in the National Museum received an allowance of £52 from Vote 14 for acting as secretary of An Chomhairle Ealaíon.

An Assistant in the National Museum on loan to the Commission on Place Names received an allowance of £110 from Vote 26.

Eighteen Attendants received sums varying from £54 to £70 in respect of Sunday and night duty.

NOTES

Publications valued at £190 (all specially purchased) were sent to the Harvard University Library, and, in exchange, gifts of publications valued at \$509 were received (S.18/2/48).

The following items of National Museum property have been lent for an indefinite period, subject to recall:—

Thirteen items of arms to the Military College Museum, Curragh Training Camp, Co. Kildare.

Fifteen exhibition cases of various sizes to the Cork Public Museum, Fitzgerald Park, Cork.

Photographic equipment valued at £2, surplus to requirements, was taken over, without repayment, from the Department of Justice (S.44/6/46).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Bealtaine, 1958.

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,
1957-58

	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, 1957	157	37	28	346
Grants-in-Aid, 1957-58	1,000	4,000	3,250	—
	1,157	4,037	3,278	346
Expenditure, 1957-58	524	3,997	2,931	1
Balances on 31st March, 1958 ...£	633	40	347	345

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
27 Bealtaine, 1958.

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, 1958

CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1957 :—		Balance on 31st March, 1958 :—	
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, 1957 ...	468	Field work of an archaeological nature	119
Dividends on 4 per cent. Funding Loan, 1960/90	26	Purchase of books for library of Irish Antiquities Division ...	81
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	261	Expenses of a National Museum official sent abroad to study the production of wax models	25
Receipts from sales of post cards illustrating certain items in the collections in the National Museum	18	Cost of printing post cards illustrating certain items in the collections in the National Museum	108
		Balance on 31st March, 1958 ...	440
	<u>£773</u>		<u>£773</u>

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1958, compared with the sum granted, for Expenses in connection with Reformatory and Industrial Schools, including Places of Detention (8 Edw. 7, c. 67; No. 17 of 1926; No. 12 of 1941; and No. 6 of 1949).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Reformatory Schools ...	9,600	10,115	—	515
B.—Industrial Schools ...	175,050	170,379	4,671	—
C.—Places of Detention ...	3,025	2,716	309	—
D.—Conveyance Expenses ...	360	497	—	137
E.—Parental Moneys—Collection Expenses ...	780	1,150	—	370
GROSS TOTAL ...£	188,815	184,857	4,980	1,022
			Surplus of Gross Estimate over Expenditure £3,958	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
F.—Appropriations in Aid ...	4,705	6,899	£2,194	
NET TOTAL ...£	184,110	177,958	Total Surplus to be surrendered £6,152	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of youthful offenders committed to and under detention in reformatory was greater than anticipated.
- B.—The number of children under detention in industrial schools was less than anticipated.
- C.—The number sent on remand or committed to places of detention was less than anticipated. The resultant saving was partially offset by a quarterly account in respect of the previous year which came in course of payment during this year.
- D.—Excess mainly due to one quarterly account in respect of the previous year which came in course of payment during this year.
- E.—Excess due almost entirely to the inclusion in the expenditure out of this subhead of collection expenses deductible from the local authorities' portion of the receipts which it was not possible to have apportioned before the close of the year—see explanation relating to appropriations in aid.

APPROPRIATIONS IN AID

These receipts are apportioned between the Minister for Education and the local authorities liable under the Children Acts for the maintenance of youthful offenders and children under detention in reformatory and industrial schools. It was not possible to have all monies received apportioned before the close of the year.

NOTES

The average number under detention during the year 1957-58 at St. Anne's Reformatory for Girls, Kilmacud, was 19, but payment was made on the basis of a notional number of 40 offenders (S.68/4/44).

Bedding valued at £56, surplus to requirements, was taken over without repayment from the Garda Síochána (S.13/1/32).

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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
	£	£	£	£
Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940 ...	64,300	64,300	—	—

T. Ó RAIFEARTAIGH,
Accounting Officer.

AN ROINN OIDEACHAIS,
15 Bealtaine, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 ...	8,320	7,982	338	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,000	2,000	—	—
C.—Travelling Expenses ...	150	121	29	—
D.—Incidental Expenses ...	550	545	5	—
TOTAL ...£	11,020	10,648		—
Surplus to be surrendered ...	£		372	

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Cloakroom receipts ...	...	...	...	5	6
Sales of reproductions ...	...	...	...	25	55
				£30	£61

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancy remaining unfilled and deductions for sick leave.

C.—Travelling less than anticipated.

EXTRA REMUNERATION (exceeding £50)

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

GRANT-IN-AID ACCOUNT			£
Balance from 1956-57 ...	...	...	529
Grant-in-Aid, 1957-58 ...	...	...	2,000
			2,529
Expended, 1957-58 ...	...	...	1,165
Balance to 1958-59 ...	...	...	£1,364

THOMAS MCGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
16 Bealtaine, 1958.

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, 1958, 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	635,656	609,971	25,685	—
B.—Travelling Expenses ...	34,000	28,376	5,624	—
C.—Incidental Expenses ...	2,000	2,341	—	341
D.—Office of Public Trustee ...	4,114	4,118	—	4
E.—Solicitor's Branch—Incidental Expenses	10,000	6,331	3,669	—
F.—Telegrams and Telephones ...	5,500	5,985	—	485
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933	10,000	6,062	3,938	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	117,200	117,055	145	—
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 ...	706,000	706,899	—	899

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.	625,105	623,733	1,372	—
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 ...	4,000	3,568	432	—
L.1.—Loss on Unoccupied Holdings ...	5	45	—	40
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	350	342	8	—
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	1,100	—	1,100	—
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	—
P.—Advance to meet payments under Section 17 (j) of the Land Act, 1933 ...	50	—	50	—
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	3,600	3,990	—	390
R.—Purchase of Interests for cash (Sections 27 and 28 of the Land Act, 1950) ...	25,000	—	25,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
S.—Gratuities under Section 29 of the Land Act, 1950 ...	2,000	1,416	584	—
T.—Compensation under Section 30 of the Land Act, 1950 ...	5	—	5	—
Losses	—	431	—	431
GROSS TOTAL ...£	2,203,055	2,137,968	67,677	2,590
			Surplus of Gross Estimate over Expenditure £65,087	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
U.—Appropriations in Aid ...	166,785	175,665	£8,880	
NET TOTAL ...£	2,036,270	1,962,303	Total Surplus to be surrendered £73,967	

Extra Receipts payable to Exchequer	...	...	...	Estimated	Realised
				£	£
Interest on balances in Land Purchase Account No. 3 in the year 1957–58	...	...	...	100	238
Miscellaneous	...	...	...	5	40
				£105	£278

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Savings mainly due to a reduction in staff, delay in filling vacancies, and to the discontinuance of prior year charges.

C.—The excess was due to the cost of casual labour on two unexpected surveys and to an increase in the cost of advertisements. *Ex-gratia* payments of £6 and £1, respectively, were made to two officers as compensation for loss of and accidental damage to clothing (E.109/41/41).

E.—The costs generally were less than anticipated.

F.—Excess due to the installation of an internal telephone system and to the increased use of the telephone.

G.—Saving was due to the fact that an expected increase in the cost of warrant fees did not materialise.

H.1., H.2. and H.4.—Estimated as closely as possible.

H.3.—Excess was due to the increase in the amount of Land Bonds issued in the year affecting the charge and to the issue of more Bonds in the first half than in the second half of the year.

I.—Estimated as closely as possible. £25 was paid to the owner of fishing rights as compensation for the loss of a right of way over a stream joining two lakes due to the subsidence of a bridge (F.63/25/52). £208 and £5 costs were paid in settlement of a claim for damage to a car caused by a Land Commission lorry as a result of skidding on an icy road (F.63/11/52). £2 was paid in settlement of a claim for repairs to a bicycle damaged during blasting operations (F.63/5/57). An *ex-gratia* payment of £4 was made to a labourer employed by the Land Commission for an injury to his hand (P.7/44/57). An *ex-gratia* payment of £40 was made to contractors for extra work on the foundations of three dwelling-houses (S.9/8/53).

J.—The income for the year from untenanted land exceeded the expenditure and there was no charge to the subhead. The surplus was paid over as an appropriation in aid of the Vote (items 3 and 4).

K.—Saving was due to State claims being less than anticipated.

L.1.—Token vote. The charges to the subhead were sanctioned by Department of Finance minutes F.63/27/52 and F.63/22/47.

L.2.—Token vote.

L.3.—Estimated as closely as possible. The charges to the subhead were sanctioned by Department of Finance minutes F.63/10/51, F.63/5/52 and F.63/27/52.

M.—Token vote.

Statement of Advances and Recoupments

				£
Balance outstanding at 31st March, 1957	...	...	...	11,567
Amount recovered in year to 31st March, 1958		...	...	—
Balance outstanding at 31st March, 1958	...	...	...	£11,567

N.—The Trust Fund for which the estimate was provided did not materialise during the year.

O.—Token vote.

P.—No case involving a charge against voted moneys arose in the year.

Q.—It is difficult to estimate accurately for this subhead.

R.—Compulsory saving.

S.—The number of cases was less than estimated.

T.—Token vote.

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

£273.—By order of the Judicial Commissioner £235 and £38 were paid to two tenants in Co. Leitrim in recoupment of costs incurred by them in proceedings relating to a right of turbary allotted by the Land Commission (F.63/1/54).

£8.—A tenant to whom a grazing letting was made in Co. Galway claimed that a heifer, his property, had been substituted by a bullock of inferior value. He was paid £4 in respect of costs and, as compensation, £4 rent due by him was waived (F.63/1/54).

£112.—Lead valued at £12 was stolen from Estates in Counties Offaly and Tipperary and two engines and a dynamo of an electric lighting plant valued at £100, were stolen from an Estate in Co. Wicklow. The total value amounting to £112 was written off as irrecoverable (F.63/1/54).

£37.—£37 rent due by a tenant for a grazing letting in Co. Wicklow was waived in settlement of a claim arising out of delay in completing the fencing of the lands (F.63/1/54).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund :—		
(i) Estimated cost of administration and management (44 & 45 Vict. c. 71 (sec. 4)) ...	5,000	5,000
(ii) Interest on Church Surplus Grant (No. 42 of 1923 (sec. 9 (3)) and No. 14 of 1941 (sec. 50)) ...	23,100	23,400
2. Fees and costs recovered ...	9,800	6,219
3. Surplus income of Rent and Interest Accounts ...	34,280	41,988
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.) ...	5	4,716
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) and (ii)) ...	78,000	77,394
6. Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1)) ...	100	—
7. Local Loans Fund—expenses of management ...	3,500	3,500
8. Contributions towards improvements expenditure ...	11,000	11,420
9. Miscellaneous ...	2,000	2,028
	<u>£166,785</u>	<u>£175,665</u>

1., 5., 6., 8. and 9. Estimated as closely as possible.

2. The estimated increase in the rates of warrant fees did not materialise.

3. The income from management of unallotted lands was substantially greater than anticipated.

4. This receipt represents the amount of outstanding advances made in prior years and which have now been fully repaid.

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade II received £104, three Higher Executive Officers £93, £75 and £73, two Executive Officers £77 and £65 and two Clerical Officers £76 and £70, respectively.

An Executive Officer received £100 for the discharge of higher duties and extra attendance in respect of the modernisation of the accounting system.

Three Clerical Officers received £90, £81 and £53, respectively, for overtime.

A Higher Executive Officer received £315 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 £1,419 were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities of 7s. 8d. and £4 19s. 9d. in respect of two 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 £19 to £173 in respect of six holdings, and amounting in all to £427, were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/22/47, F.63/5/52 and F.63/27/52).

Arrears of annual sum amounting to £13, due by a tenant on the date on which five sub-tenants of the holding were declared to be direct tenants, were written off as irrecoverable (F.63/1/54).

Sums ranging from 2s. 0d. to £23 11s. 2d. and amounting in all to £185 5s. 2d. in respect of grazings, conacre and bog rents, etc., due by 135 tenants to the Rent and Interest Accounts were written off as irrecoverable (F.56/3/31).

A sum of £58 was expended on well-drilling operations for the Office of Public Works without repayment (F.63/19/47).

Equipment valued at £4 was acquired from the Department of Agriculture without repayment (S.86/1/56).

Engineering instruments and tools to the estimated value of £24 were lost in the year and the amount was written off as irrecoverable (F.63/19/47 and F.63/36/42).

This Account includes expenditure of approximately £7,714 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,

Accounting Officer.

30th May, 1958.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

FORESTRY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 ...	251,755	234,499	17,256	—
B.—Travelling Expenses ...	47,000	47,876	—	876
C.1.—Acquisition of Land (Grant-in-Aid) ...	110,000	110,000	—	—
C.2.—Forest Development and Maintenance, etc. ...	1,656,700	1,551,197	105,503	—
C.3.—Timber Conversion ...	161,890	115,273	46,617	—
D.—Grants for Afforestation Purposes ...	5,000	3,893	1,107	—
E.1.—Forestry Education ...	17,360	13,862	3,498	—
E.2.—Exhibits at Shows ...	200	203	—	3
F.—Agency, Advisory and Special Services ...	100	3,866	—	3,766
G.—Incidental Expenses ...	4,200	6,743	—	2,543
GROSS TOTAL ...£	2,254,205	2,087,412	173,981	7,188
			Surplus of Gross Estimate over Expenditure £166,793	
	Estimated	Realised	Surplus of Appropriations in Aid realised £18,762	
H.—Appropriations in Aid ...	313,205	331,967	Total Surplus to be surrendered £185,555	
NET TOTAL ...£	1,941,000	1,755,445		

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.—A saving in travelling by Foresters was more than offset by an increase in travelling by Inspectors.

An *ex-gratia* payment of £3 was made to an officer of the Department in recompense of travelling expenses incurred on official work performed by him during his annual leave (S.105/5/50).

C.2.—A saving in labour costs, notwithstanding an enlargement of work programme, resulted from various measures designed to increase productivity.

Miscellaneous payments under this subhead include the following:—

1. A sum of £10 paid to a farmer as compensation for damage caused to trees on his land in the course of felling operations on adjoining State forest land (S.86/5/57).
2. A sum of £2 paid to a householder as compensation for damage to the roof of his house as a result of blasting operations in a State forest (S.86/13/57).
3. A sum of £99 paid on an *ex-gratia* basis to a firm in partial recognition of a misquotation of price in respect of machine parts (S.9/4/52).

C.3.—Saving was due to continuance of the policy of selling thinnings standing, coupled with the effects of economy measures.

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

E.1.—General management expenses were lower than estimated.

F.—An additional charge fell on this subhead arising from the employment of a firm of industrial consultants.

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

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS :		
Sales of timber	250,000	279,674
Sale of miscellaneous materials	21,000	11,741
Rents (grazing, shooting, etc.)	9,000	7,296
Miscellaneous (including compensation for malicious injuries to forest properties)	1,000	454
SAWMILL RECEIPTS :		
Sales of sawn timber	32,000	31,854
Sawing undertaken on behalf of members of the public	200	358
Miscellaneous	5	590
	<u>£313,205</u>	<u>£331,967</u>

Receipts from sales of timber rose more appreciably than expected but there was a shortfall in receipts from sales of miscellaneous materials and rents.

EXTRA REMUNERATION (exceeding £50)

Three Clerical Officers and two Writing Assistants received amounts varying between £52 and £109 in respect of overtime.

NOTES

A sum of £1,230 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/39 and S.86/9/57).

A sum of £112 being the net amount of losses by theft during the year, was written off as irrecoverable (S.86/9/57).

Tools and equipment valued at £110 were lost at forest centres and were written off as irrecoverable during the year (S.86/6/42).

A sum of £10 being rental due on a lease of sporting rights over State forest lands was written off; the lessee had left the country and efforts to trace him failed (S.86/1/57).

A house purchased for £946 in 1951 and used as a forester's residence was sold for £310 in 1956. The repairs necessary to bring it up to normal standards were considered uneconomic (S.86/8/38).

A sum of £5 was spent to reduce flooding of a local farmer's lands by water draining from adjoining State forest property (S.86/11/57).

Arrears of rents amounting to £1 and £14 were outstanding at the time of surrender of possession of two of the Department's buildings. Efforts to recover these amounts failed due to the poor circumstances of the tenants. The amounts were written off as irrecoverable (S.86/9/57 and S.55/6/41).

A sum of £51, part of the sale price of trees, was written off as irrecoverable. The purchaser left the country and could not be traced (S.86/9/57).

Machinery and equipment were lent without repayment by the Department of Agriculture to the Forestry Division at a cost of £173 (S.90/8/55).

Items of equipment valued at £25, surplus to the requirements of the Department of Agriculture, were transferred without repayment to the Forestry Division (S.86/1/56).

Machinery and equipment were lent without repayment to the Department of Agriculture at a cost of £8 (S.90/8/55).

Items of equipment surplus to the requirements of the Forestry Division were transferred, without repayment, to other Departments as follows:—

	£
Department of Agriculture	36
Department of Industry and Commerce	36
Office of Public Works	36
Department of Defence	215
(S.86/4/44 and S.8/27/41).	

Plants and poles to the value of £1,076 were supplied, without repayment, to the Department of Agriculture (S.90/8/55).

The Account of the Vote for Lands includes expenditure of approximately £5,578 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, 1958

	£
Balance on the 1st April, 1957	92,790
Grant-in-Aid 1957-58	110,000
Amounts received from various persons for purchase of land, etc.	3,855
	<hr/> 206,645
Expenditure 1957-58	129,599
	<hr/>
Balance on 31st March, 1958	£77,046

T. O'BRIEN,

Accounting Officer.

30th May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

ROINN NA GAELTACHTA

Féach freisin Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1958, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastail agus Costas Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Páigh agus Liúntais	124,020	108,183	15,837	—
B.—Costais Taistil	14,000	12,201	1,799	—
C.—Costais Teagmhasacha ...	2,800	3,021	—	221
TIONSCAIL TUAITHE				
D.1.—Inneallra agus Cothabháil	36,580	25,014	11,566	—
D.2.—Abhair Déantóireachta ...	348,760	305,530	43,230	—
D.3.—Abhair Phacála agus Páipé- arachas	15,860	12,292	3,568	—
D.4.—Breosla, Ola agus Solas ...	13,660	15,992	—	2,332
D.5.—Iompar agus Postas ...	16,200	14,982	1,218	—
D.6.—Fógraíocht agus Poibliú	9,120	6,676	2,444	—
D.7.—Deisiúcháin agus Cothabháil	3,000	4,206	—	1,206
D.8.—Costais Ilghnéitheacha ...	2,120	1,965	155	—

E.—Tionscail Torthaí Mara ...	49,700	28,580	21,120	—
F.—Tithe Gaeltachta	118,505	70,801	47,704	—
G.—Scéimeanna Feabhsúcháin sa Ghaeltacht	77,000	45,000	32,000	—
H.—Seirbhísí Cultúrtha ...	1,000	100	900	—
I.—Seirbhísí Ilghnéitheacha ...	7,025	9,569	—	2,544
L.—Deontais do Thuismitheoirí nó Caomhnóirí Leanai áirithe sa Ghaeltacht nó sa Bhreac- Ghaeltacht	51,500	50,195	1,305	—
M.—Deontais do Choláistí Gaeilge sa Ghaeltacht	10	—	10	—

Seirbhís	Deontas	Caiteachas	Caiteachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
N.—Coimisiún Béaloideasa Éireann (Deontas-i-gCabhair) ...	14,500	14,456	44	—
O.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair) ...	2,700	2,628	72	—
P.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair) ...	1,200	1,106	94	—
MÓR-IOMLÁN ...£	909,260	732,497	183,066	6,303
Baintear de—	Measta	Glaitha	Fearasbarr atá le tabhairt suas £176,763	
R.—Leithreasa-i-gCabhair ...	403,820	403,820		
GLAN-IOMLÁN ...£	505,440	328,677		
Fáltais Bhreise is iníochta leis an Stát-Chiste			Measta	Mar a fuarthas
			£	£
Fáltais de bhreis ar an iomlán inghlactha mar Leithreasa-i-gCabhair ...			55,000	44,482

MÍNITHE AR NA FÁTHANNA FÉ NDEAR NA NDIFRÍOCHTAÍ IDIR CAITEACHAS AGUS SOLÁTHAR

A.—Sábháil de bharr folúntas nar líonadh sa bhliain agus an fíor nar úsáideadh ach timpeall £670 den tsoláthar de £5,054 do bhreis foirne.

B.—Bhí sábháil de £1,969 sa tsoláthar d'Oifig an Aire de thoradh postanna do cheathrar oifigeach taistil bheith folamh.

C.—Bhí an caiteachas ar ghlaonna telefóna níos troime ná mar a measadh. Bhí sábháil ar an tsoláthar do thelegrama agus costais ilghnéitheacha.

D.1.—An chúis ba mhó leis an sábháil ná gur fágadh maisíní don tionscal cniotála gan ceannach toise gan Bainisteoir Táirgeachta a bheith ann. Fágadh maisíní don tionscal bréagán gan ceannach toise éiginnteacht i gcúrsaí margaíochta.

D.2. agus D.3.—Laghdú ar cheannach abhar don tionscal cniotála agus don tionscal bréagán ba mhó faoi ndear na sábhála toise éiginnteacht i gcúrsaí margaíochta san dá thionscal sin.

D.4.—Bhí an caiteachas ar bhreosla, etc., an-trom i dtionscal an bhréidín (£3,400 thar an soláthar) mar bhí dhá uain oibre i bhfeidhm sa mhúileann sníomhacháin do chuid mhaith den bhliain.

D.5.—Ní raibh costas iompair i leith díolachán thar lear comh trom agus a measadh.

D.6.—Deacrachtaí díolacháin i dtíortha áirithe thar lear ba mhó ba chúis leis an sábháil. De bhreis ar an gcaiteachas faoin bhfo-mhírcheann seo do tugadh amach saor mar abhar fógraíochta earraí de luach £61 in iomlán (£29/4/48).

D.7.—Bhí riaráistí oibre ón bhliain roimhe—nuair a bhí sábháil de £1,506 sa tsoláthar dos na cuspóirí sin.

D.8.—Bhí sábháil ar na costais a bhain leis an tionscal cniotála,

E.—Ní raibh le fáil ach timpeall trí-cheathrú den mhéid de shlata mara go rabhtas ag súil leis. Ag féachaint do staid an mhargaidh níor bhfeidir an méid cairrgín a raibh soláthar ann dó a cheannach.

F.—Bhí deontaithe go mall chun dul ar aghaidh leis an obair in am chun íocaíocht d'fháil roimh deireadh na bliana. Bhí éiginnteacht ann i dtosach na bliana i dtaobh na ndeontas forlionsata ós na Comhairlí Contae.

G. agus H.—Taobh amuigh de Scéim na mBóithre, ba í seo céad bhliain feidhme na scéimeanna faoi Fho-mhírchinn G. agus H agus ba dheacair meas cruinn a dhéanamh roimhré ar an éileamh a bheadh orthu, go h-áirithe ó tharla go raibh ranníoc áitiúil i gceist i gcuid mhaith cásanna. Cé go raibh an t-éileamh sásúil, ní raibh ach fíor bheagán scéimeanna aibidh le go n-íocfaí deontais ina leith faoi dheireadh na bliana airgeadais.

I.—Bhíothas ag súil le timpeall £2,000 de chostas an bháid nua don tseirbhís tarchuir go hOileán Cléire a bheith caite roimh deireadh Márta, 1957, ach mar a tharla, níor tháinig son chuid den chostas chun a híoctha go dtí an bhliain 1957-58.

P.—Bhí méadú i líon na bpáistí a cuireadh go dtí an Ghaeltacht sa bhliain 1957—sé sin, 333 i gcomparáid le 262 a cuireadh sa bhliain 1956—ach ní raibh an méadú chomh mór agus a bhíothas ag súil leis nuair a hullmhaíodh na meastacháin.

LEITHREASA-I-GCABHAIR

	Fo-mhírcheann Díolaíochta a bhaineann	Measta £	Mar a fuarthas £
1. An fáltas ó earraí na dtionscal tuaithe a dhíoltar éis suimeanna a measadh mar leanas a bhaint de :—			
(a) Páigh na noiobrithe (£152,500)			
(b) Coimisiún na ngníomhairí (£30,000)	D.I. go D.S.	403,000	401,384
2. An fáltas ó earraí na dtionscal torthaí mara a dhíol	E.	52,588	39,521
3. An fáltas ó chíosaanna	F.	188	180
4. Aisiocanna iasachtaí tionsclaíochta, etc. ...	I.	44	44
5. Fáлтаí ilghnéitheacha maille le fáлтаí ó sheanstórtha a dhíol	—	3,000	7,173
		458,820	448,302
Láide an méid a cuireadh chun creidis mar Fháлтаí Bhreise don Stát-Chiste		55,000	44,482
		£403,820	£403,820

1. Sé an tsuim a taispeántar mar an méid a fuarthas ná an fuilleach a bhí fágtha tar éis a bhaint den bhfáltas iomlán na suimeanna seo leanas : £164,708 a caitheadh ar pháigh agus ar árachas Stáit na n-oiobrithe ins na tionscail tuaithe agus £25,017 a híocadh mar choimisiún na ngníomhairí.

2. Tá an fáltas seo do réir an chaiteachais faoi Fho-mhírcheann E.

5. Tá na fáлтаí seo malartach agus ní féidir meastachán cruinn a thabhairt orthu.

TUARASTAIL BREISE (thar £50)

Fuair Príomh-Oifigeach íocaíocht de £200 mar chomh-stiúrthóir bainistíochta d'Arramara, Teoranta.

Fuair Ard-Oifigeach Feidhmiúcháin íocaíocht de £150 mar rúnaí d'Arramara, Teoranta.

Fuair Oifigeach Foirme, Grád III, íocaíocht de £350 on Vóta d'Fhorleathadh Neamhshreangach.

Do híocadh aisce de £60 leis an Dearthóir Bréidín as ucht dualgas breise (£61/6/50),

Do hiocadh aisici de £120 in iomlán leis an Saoiste Sinsearach, Tionscal Cniotála, as ucht dualgas ar leith (E.32/3/52).

Do hiocadh aise de £60 le Bainistireas Timireachta as ucht seirbhíse speisialta i bhforbairt an Tionscail Cróise (E.61/5/50).

Fuair Maor Stórlainne iocaíocht de £135 ón Vóta do Phinsin Airm.

Fuair Oibrí Teagmhasach sa Taise-Ionad Margaíochta Láir iocaíocht de £51 ón Vóta do Phinsin Airm.

Do hiocadh suimeanna de idir £62 agus £193 le naonúr Saoiste Monarchan as ucht rag-oibre.

NÓTAÍ

Tá san áireamh i gCuntas na Roinne Poist agus Telegraifa caiteachas de thimpeall £18 alos iasachta foirne leis an Roinn seo gan aisíoc aisti.

Do haistriodh inneallra de luach £200 in iomlán ón Roinn seo chuig Oifig na nOibre-acha Poiblí gan aisíoc as (S.29/1/45 agus S.29/6/47).

Do scríobhadh suimeanna de thimpeall £465 in iomlán a bhí mar dhroch-fhiacha i leabhra an Taise-Ionaid Mhargaíochta Láir (S.29/7/52).

SEÁN Ó BRAONÁIN,
Oifigeach Cuntasaíochta.

5 Meitheamh, 1958.

Do scrúdaíos an Cuntas san thuas do réir forálacha an *Exchequer and Audit Departments Act, 1921*. Fuair eas an t-eolas agus na mínithe go léir d'iarras agus deimhnímh, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas cruinn, fé réir na nótaí atá sa Tuarascáil uaim, an Cuntas san thuas.

LIAM Ó CADHLA,
Ard-Reachtaire Cuntas agus Ciste.

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	368,000	366,793	1,207	—
B.—Travelling Expenses ...	11,300	11,154	146	—
C.—Incidental Expenses ...	1,300	1,103	197	—
D.—Telegrams and Telephones ...	8,500	9,144	—	644
E.—Advertising and Publicity ...	4,000	1,842	2,158	—
F.—Fees to Certifying Doctors, etc.	10	—	10	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	160	138	22	—
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	730	604	126	—
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation	7,360	7,218	142	—
I.2.—Travelling and Incidental Expenses	1,996	1,626	370	—
SUPPLIES				
J.1.—Food Subsidies	1,930,000	1,739,248	190,752	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.2.—Remission of Penalties ...	5	—	5	—
J.3.—Losses on Sale of Wheat				
<i>Original</i> ...	£150,000			
<i>Supplementary</i> ...	500,000			
	650,000	641,322	8,678	—
K.—Fuel Subsidy ...	115,000	113,758	1,242	—
MINERALS DEVELOPMENT				
L.1.—Compensation for Mineral Rights acquired ...	5,000	12,783	—	7,783
L.2.—Minerals Exploration ...	10	—	10	—
L.3.—Losses				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£196,320			
	196,320	196,320	—	—
OPERATIONS OF BORD NA MÓNA				
M.—Experiment and Research (Grant-in-Aid) ...	5,000	5,000	—	—
LABOUR COURT				
N.1.—Salaries, Wages and Allowances ...	26,276	25,512	764	—
N.2.—Travelling Expenses ...	850	1,179	—	329
N.3.—Incidental Expenses ...	900	655	245	—
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS				
O.1.—Expenses of Administration (Grant-in-Aid) ...	30,000	30,000	—	—
O.2.—Special Investigations ...	5	—	5	—
O.3.—Lands, Buildings and Equipment ...	1,500	861	639	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
O.4.—Provision of Additional Laboratories and Equipment	16,000	1,748	14,252	—
INDUSTRIAL DEVELOPMENT AUTHORITY				
P.1.—Remuneration and Expenses (Grant-in-Aid)				
<i>Original</i>	£9,250			
<i>Supplementary</i>	5,000			
	14,250	14,250	—	—
P.2.—Salaries, Wages and Allowances	20,147	19,058	1,089	—
P.3.—Travelling and Incidental Expenses	1,500	799	701	—
P.4.—Industrial Development (Grant-in-Aid)	150,000	29,700	120,300	—
PRICES ADVISORY BODY				
Q.1.—Salaries, Wages and Allowances	31,940	17,856	14,084	—
Q.2.—Travelling Expenses	25	1	24	—
CÓRAS TRÁCHTÁLA, TEORANTA				
R.—Córas Tráchtála, Teoranta (Grant-in-Aid)	125,000	125,000	—	—
AN FORAS TIONSCAL				
S.1.—An Foras Tionscal (Grant-in-Aid)	400,000	330,000	70,000	—
S.2.—Salaries, Wages and Allowances	3,242	4,259	—	1,017
S.3.—Travelling and Incidental Expenses	300	306	—	6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
FRANKFURT FAIR				
T.—Trade Pavilion at Frankfurt	2,280	3,901	—	1,621
FAIR TRADE COMMISSION				
U.1.—Salaries, Wages and Allowances	19,473	18,451	1,022	—
U.2.—Travelling Expenses ...	200	184	16	—
U.3.—Incidental Expenses ...	1,000	364	636	—
TECHNICAL ASSISTANCE				
V.—Technical Assistance ...	63,000	5,929	57,071	—
EXPORT GUARANTEE ARRANGEMENTS				
W.—Export Guarantee Arrangements under the Insurance Act, 1953	2,058	2,057	1	—
	4,214,637	3,740,123	485,914	11,400
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	275,000	—	275,000	—
GROSS TOTAL				
<i>Original</i> £3,513,317				
<i>Supplementary</i> 196,320				
<i>Do.</i> 230,000				
£ 3,939,637	3,740,123		210,914	11,400
			Surplus of Gross Estimate over Expenditure £199,514	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
X.—Appropriations in Aid				
<i>Original</i> ... £75,957				
<i>Supplementary</i> 196,310				
272,267	217,315		£54,952	
NET TOTAL				
<i>Original</i> £3,437,360				
<i>Supplementary</i> 10				
<i>Do.</i> 230,000				
£ 3,667,370	3,522,808		Net Surplus to be surrendered £144,562	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
1. Fees under the Minerals Development Act, 1940 ...	15,000	16,126
2. Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	50	121
3. Fees under the Insurance Act, 1936 ...	10	32
4. Fees under the Cement (Amendment) Act, 1938 ...	140	94
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	1,590
	<u>£15,220</u>	<u>£17,971</u>

Details of the miscellaneous receipts are as follows :—

Proceeds of sale of equipment at Avoca ...	1,183
Repayments by Mianrai, Teoranta, in respect of advances ...	355
Dividend on claim by Drum Battery Co., Ltd. (in liquidation) against an insurance company (in liquidation) in respect of Workmen's Compensation ...	34
Compensation for loss of service of an officer ...	14
Miscellaneous ...	4
	<u>£1,590</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

D.—Certain charges arising in 1956-57 did not mature for payment until 1957-58.

E.—Provision had been included for expenditure in connexion with petroleum rationing which was terminated in March, 1957, and on behalf of the Prices Advisory Body which lapsed in December, 1957.

J.1.—Flour sales were less, and wheatenmeal sales greater, than anticipated (net saving £144,000) and compensation to master bakers cost £46,000 less than anticipated.

J.3.—Closer estimation not practicable.

L.1.—Compensation provided for in 1956-57 did not mature for payment until 1957-58.

O.3.—Estimation difficult mainly because of delivery delays.

O.4.—Unforeseen delays occurred in finalising sketch plans.

P.2.—Technical Advisers cost less than anticipated.

P.3.—Travelling by representative in the U.S.A. and visits to foreign countries by Authority staff less than anticipated.

P.4.—Provision conjectural. Projects within the scope of the subhead did not proceed as quickly as anticipated.

Q.1.—The Body ceased to exist on 31st December, 1957. Staff retrenchments occurred earlier.

S.1.—Progress by promoters of certain projects was not as rapid as anticipated.

S.2.—Additional staff was required.

T.—Reconstruction and redecoration involved excess.

U.1.—Vacancies remained unfilled.

U.3.—Provision for verbatim reporting not used.

V.—Grants are not normally paid until projects have been completed. There were legal delays in completing contracts in connection with the coal exploration project for which £25,000 had been provided. One project (provision £10,000) was deferred by the company concerned and another (provision £4,000) was not proceeded with. A number of other projects for which £18,000 had been provided were not completed within the year.

APPROPRIATIONS IN AID				Estimated	Realised
				£	£
1.	Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	...	...	4,440	5,518
2.	Repayment on account of salaries, etc., of officers serving on commissions and recovery under Section 10 (1) of the Road Traffic Act, 1933	...	...	2,050	2,041
3.	Fees paid to Registrar of Friendly Societies	...	...	100	105
4.	Fees under Section 5 of the Trade Loans (Guarantee) Act, 1939	...	...	750	1,927
5.	Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána)	...	...	4,837	4,851
6.	Fees under the Harbours Act, 1946	...	...	20	—
7.	Rentals from trade pavilion at Frankfurt	...	...	1,535	717
8.	Fees under the Tourist Traffic Act, 1952	...	...	200	167
9.	Export guarantee premiums and fees under the Insurance Act, 1953	...	...	10	63
10.	Recoupment from American Grant Counterpart Special Account in respect of technical assistance, etc. (Subheads O.4., £16,000 and V., £46,000)	...	...	62,000	5,589
10a.	Receipt in respect of amount provided under Subhead L.3.	...	...
	Original	...	Nil		
	Supplementary	...	£196,310		
				196,310	196,320
11.	Miscellaneous	...	...	15	17
TOTAL					
	Original	...	£75,957		
	Supplementary	...	196,310		
				£ 272,267	£217,315

1. Costs of administration, which are recoverable, were higher than anticipated.

7. Revised arrangements came into force for the Spring and Autumn Fairs.

10. Recoupment of expenditure under subheads O.4. (£1,748) and V. (£3,841). The balance of expenditure under Subhead V. (£2,088) was incurred before the completion of the Technical Assistance Sub-Agreement and did not qualify for recoupment.

10a. Irrecoverable sums due by Mianraí, Teo., in respect of repayable advances and accrued interest.

EXTRA REMUNERATION (exceeding £50)

One Deputy Secretary received £350 as chairman of Ceimici, Teoranta; and the other Deputy Secretary received £350 as chairman of Córás Tráchtála, Teoranta.

An Assistant Secretary received an allowance of £400 as chairman of the Fair Trade Commission; another Assistant Secretary received £250 as a member of the Industrial Development Authority; and an Assistant Secretary received £250 as a director of Irish Steel Holdings, Ltd.

A Principal received £83 as a director of Córas Tráchtála, Teo., to 31st July, 1957; another Principal received £150 as a member of An Foras Tionscal; an Assistant Principal received a gratuity of £75 for having acted as secretary of the Committee on Internal Transport; and a Professional Accountant received a gratuity of £60 for having acted as Secretary of the Flour and Bread Committee.

Three Typists received sums varying from £66 to £92 in respect of overtime.

NOTES

This Account includes expenditure of approximately £2,822 in respect of the remuneration of staff on loan, without repayment, to other Departments.

The Accounts of other Departments include expenditure of £97 in respect of staff on loan, without repayment, to this Department.

Ex-gratia payments totalling £17 were made to six officers in respect of loss and damage to clothing and medical expenses in consequence of accidents in course of official duties (Subhead C.) (E.109/41/41 and P. 7/1/58).

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,
3rd June, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND
COMMERCE IN THE YEAR ENDED 31ST MARCH, 1958

SERVICE	Receipts	Payments	Balance at 31st March, 1958
	£	£	£
Furnishing and decoration of premises at 78, Morehampton Road, Dublin, for An Óige	1,188	1,025	163
Improvement works to Ballhill Youth Hostel for An Óige	410	410	—
Renovation, repair and decoration of pre- mises at 1, Redclyffe, Western Road, Cork, for An Óige	2,400	2,400	—
Purchase of Aghadoe House, Killarney, Co. Kerry, for An Óige	6,180	6,000	180
Grant to Department of Local Government towards cost of repairs to roads to turf- burning generating stations	2,429	2,429	—
Grant to Special Employment Schemes Office towards cost of repairs to roads to turf- burning generating stations	3,000	3,000	—
TOTAL ...£	15,607	15,264	343

J. C. B. MACCARTHY,
Accounting Officer.

3rd June, 1958.

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, 1958, 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> £2,846,300				
<i>Supplementary</i> 2,000,000				
	4,846,300	4,846,300	—	—
A.2.—Great Northern Railway Board				
<i>Original</i> ... £764,000				
<i>Less Supplementary</i> 185,000				
	579,000	486,807	92,193	—
A.3.—Transport Tribunal	5	34	—	29
A.4.—Sligo, Leitrim and Northern Counties Railway Company				
<i>Original</i> ... £15,000				
<i>Supplementary</i> 35,000				
	50,000	50,913	—	913
HARBOURS				
B.—Grants for Harbours	236,410	93,053	143,357	—
MARINE SERVICE				
C.—Salaries, Wages and Allowances	16,550	14,629	1,921	—
D.—Travelling Expenses	350	464	—	114
E.—Incidental Expenses	200	140	60	—
F.—Telegrams and Telephones ...	280	290	—	10
G.—Inquiries into Shipping Casualties	5	—	5	—
H.—Services in connection with Wreck and Salvage	150	189	—	39
I.—Relief of Distressed Seamen, etc.	100	18	82	—
J.—Examination of Able Seamen	50	37	13	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Protective Equipment for Irish Ships	10,000	—	10,000	—
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	14,000	11,291	2,709	—
L.2.—Medical Expenses of Seamen, including the Cost of Hospital Treatment and other Miscellaneous Items	100	20	80	—
COAST LIFE SAVING SERVICE				
M.1.—Salaries, Wages and Allowances	5,940	5,382	558	—
M.2.—Travelling Expenses ...	500	538	—	38
M.3.—Incidental Expenses ...	450	283	167	—
M.4.—Coast Communication Telephone Service	1,300	1,215	85	—
M.5.—Rocket Equipment ...	800	29	771	—
GROSS TOTAL				
Original £3,912,490				
Supplementary 1,850,000				
£ 5,762,490	5,511,632		252,001	1,143
			Surplus of Gross Estimate over Expenditure £250,858	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
	—	—		
Deduct—				
N.—Appropriations in Aid				
Original ... £93,100				
Supplementary 50,000				
	143,100	169,253	£26,153	
NET TOTAL				
Original £3,819,390				
Supplementary 1,800,000				
£ 5,619,390	5,342,379		Total Surplus to be surrendered £277,011	
Extra Receipts Payable to Exchequer			Estimated	Realised
			£	£
Net proceeds from sale and lease of land and property by the Great Northern Railway Board (Section 21 (2) of the Great Northern Railway Act, 1953 (No. 17 of 1953))			—	1,228
Net proceeds from sale of Greenore Hotel			—	3,935
				£5,163

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Capital expenditure curtailed in view of pending dissolution of the Board.
- B.—Progress on certain works and in the placing of certain contracts was slower than anticipated.
- C.—Vacancies unfilled.
- I.—Provision conjectural.
- K.—Arrangements for the purchase of equipment were not completed before the end of the year.
- L.1.—Because of revised sub-accounting arrangements only eleven months' figures have been included. In addition some pensions and allowances ceased to become payable during the year.
- L.2.—Variable.
- M.1.—Payments to volunteer crews were less than anticipated.
- M.5.—The necessity for the replacement of rockets and explosive equipment at a number of stations, for which £500 had been provided, did not arise and claims for about £250 in respect of maroons did not mature for payment within the year.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1.	Fees for survey and inspection of ships	...	...	1,150	1,129
2.	Fees for examinations of Masters, Mates and Engineers, etc.	...	...	100	149
3.	Payments by the Commissioners of Irish Lights in respect of the cost of lighthouse telephones (Subhead M.4.)	...	...	210	153
4.	Mercantile Marine Office fees	...	...	900	711
5.	Foreshore rents and licence fees	...	...	450	733
6.	Sales of wreck and commission on wreck	...	...	250	144
7.	Receipts from Great Northern Railway Board in respect of interest on advances (Subhead A.2.)	...	...	90,000	87,539
8.	Miscellaneous	...	...	40	60
9.	Receipts from Córas Iompair Éireann in respect of interest on voted advances	...	...
	Original	...	Nil		
	Supplementary	...	£50,000		
				50,000	78,635
TOTAL					
	Original	...	£93,100		
	Supplementary	...	50,000		
				£143,100	£169,253

1., 4. and 6. Because of revised sub-accounting arrangements only eleven months' receipts have been included.

3. Payment for one quarter was received before the end of 1956-57 and brought to credit in that year.

5. Variable.

9. The provision of £50,000 represented interest on capital advances to December, 1957. It was decided to collect also the interest to 31st March, 1958.

NOTES

Fees totalling £265 payable under the Merchant Shipping (Fees) Order, 1954, were waived (S.99/29/38).

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,
3rd June, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958

SERVICE	Balance at 1st April, 1957	Receipts	Total	Payments	Balance at 31st March, 1958
	£	£	£	£	£
Improvement works at Dublin Harbour ...	(Dr.) 18,612	95,045	76,433	77,083	(Dr.) 650
Improvement works at Cork Harbour ...	7,293	128,859	136,152	137,374	(Dr.) 1,222
Improvement works at Limerick Harbour ...	(Dr.) 398	17,978	17,580	17,057	523
Survey of Moy Estuary ...	131	—	131	—	131
Improvement works at Dun Laoghaire Station ...	—	20,000	20,000	20,000	—
TOTAL ...	£(Dr.) 11,586	261,882	250,296	251,514	(Dr.) 1,218

The debit balance of £1,218 shown above was recovered from the National Development Fund on 10th April, 1958.

J. C. B. MACCARTHY,
Accounting Officer.

3rd June, 1958.

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, 1958, 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	284,000	275,955	8,045	—
B.—Travelling Expenses ...	3,400	3,791	—	391
C.—Telegrams, Telephones and Teleprinters	27,400	29,112	—	1,712
D.—Incidental Expenses ...	3,240	2,996	244	—
E.—Acquisition of Land, Buildings, etc.	69,500	16,073	53,427	—
F.—Rent and Rates on Land, etc.	15,800	16,015	—	215
G.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	100,000	80,568	19,432	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	60,000	48,432	11,568	—
I.—Constructional Works including Furnishing of Buildings—Cork Airport ...	1,000	—	1,000	—
J.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	48,750	52,941	—	4,191
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	33,210	31,818	1,392	—
L.—Transport of Staff—Shannon Airport	22,850	22,203	647	—
M.—Expenses in connection with International Aviation Organisations	17,650	15,065	2,585	—
METEOROLOGICAL SERVICES				
N.—Salaries, Wages and Allowances	167,000	171,221	—	4,221
O.—Travelling Expenses ...	1,800	2,566	—	766

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
P.—Incidental Expenses ...	£ 1,700	£ 1,127	£ 573	£ —
Q.—Telegrams, Telephones and Teleprinters ...	26,650	24,300	2,350	—
R.—Equipment, Stores and Maintenance ...	11,000	12,192	—	1,192
S.—Expenses in connection with International Meteorological Organisations ...	1,750	1,859	—	109
GROSS TOTAL ...£	896,700	808,234	101,263	12,797
			Surplus of Gross Estimate over Expenditure £88,466	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
T.—Appropriations in Aid ...	580,340	615,557	£35,217	
NET TOTAL ...£	316,360	192,677	Total Surplus to be surrendered £123,683	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Sale of surplus and worn-out equipment ...	—	903
Compensation for loss of services of members of the staff ...	—	210
Compensation for damage to airport property ...	—	100
Recoupment from Aer Lingus in respect of alterations to catering service hut at Dublin Airport ...	—	1,609
Miscellaneous ...	—	18
		£2,840

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Vacancies remained unfilled.

C.—An account for approximately £1,800 provided for in the 1956–57 estimate did not come in course of payment until 1957–58.

E.—A number of compensation claims for land acquired at Dublin Airport did not arise for payment within the year owing to difficulties in clearing titles.

G.—A provision of £20,000 for the extension of the centre taxiway was not expended as the proposed provision of facilities for jet aircraft rendered this project unnecessary.

H.—Work on the diversion of the Ballymun Road was deferred and the installation of runway lighting was slower than anticipated.

I.—No construction work was undertaken during the year.

J.—Maintenance work on field lighting and other installations was greater than anticipated.

M.—Claims amounting to £1,500 did not mature for payment within the year and contributions to I.C.A.O. were less than anticipated.

O.—Increase due to revision of rates and payment of arrears.

P.—Cannot be accurately estimated.

Q.—Rentals of teleprinter circuits were reduced.

R.—Claims for which provision had been made in 1956-57 did not mature for payment until 1957-58.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable under the Air Navigation and Transport Acts ...	1,850	2,075

SHANNON AIRPORT

2. Landing fees, etc. ...	290,000	329,839
3. Sale of crops and lettings of surplus lands ...	3,800	3,765
4. Lettings of sites ...	2,826	2,761
5. Lettings of offices and stores ...	33,500	39,688
6. Staff hostels ...	600	661
7. Passenger hostels ...	7,000	10,931
8. Concession fees ...	14,000	12,915
9. Admission charges to airport ...	3,500	3,139
10. Staff payments in respect of transport ...	5,500	5,441
11. Catering Service ...	133,600	106,700
12. Class B communications traffic ...	1,900	1,224
13. En-route communications between transatlantic aircraft and Shannon aeronautical radio station ...	70,000	73,955
14. Miscellaneous receipts ...	2,500	6,323

					Estimated	Realised
					£	£
DUBLIN AIRPORT						
					Estimated	Realised
					£	£
15. Surplus on Dublin Airport Management Account	...	...	...	...	28,000	32,468
<i>Deduct estimated amount of accumulated deficit on Aer Rianta, Teoranta, General Administration Account</i>					18,636	16,791
						9,364
						15,677

METEOROLOGICAL SERVICES

16. Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information	...	...	...	...	400	463
					£580,340	£615,557

2. Increased rates of charge for landings came into operation in September, 1957, and the number of landings was also greater than anticipated.

5. Receipts include arrears from previous years.

7. The extent to which passenger hostels are occupied cannot be foreseen.

11. The profits were less than anticipated owing to increased expenditure, mainly on salaries and wages.

14. Unexpectedly large receipts for maintenance work required by the air companies and by the catering service.

15. The surplus on the Management Account was greater, and the deficit on the Aer Rianta Administration Account was less than expected.

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.

A Supervising Meteorological Officer received the sum of £60 for the performance of duties in a higher grade.

An Assistant Architect received the sum of £60 for the performance of duties in a higher grade.

From this Vote twenty-two Air Traffic Control Officers, sixty Aviation Radio Operators, sixteen temporary Aviation Radio Operators, fourteen Meteorological Officers, six Senior Meteorological Assistants, ninety-three Meteorological Assistants, eight Clerical Officers, twelve Station Assistants, two Airport Security Officers, one driver and one temporary Electrician, received sums ranging from £51 to £287 in respect of extra attendance and special duties.

NOTES

1. Equipment to the value of £20 was transferred, without repayment, to this Department from the Office of Public Works (S.59/4/43).

2. Equipment valued at £36 was transferred, without repayment, to this Department from the Department of Lands (S.86/4/44).

3. Equipment valued at £61 was transferred, without repayment, to this Department from the Department of Agriculture (S.90/8/57).

4. Used packing cases valued at £40 were transferred, without repayment, from Valentia Observatory to the Department of Posts and Telegraphs. The cost of the transport of the cases was £12 (Subhead P.) (S.99/19/50).

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

(a) £20 to a landowner in respect of damage to a field which was entered in connection with the accident to a Swiss aircraft on 15th July, 1956 (Subhead D.) (S.103/4/56).

(b) £42 to a contractor in addition to the amount due under the terms of the contract in connection with the construction of timber walkways for approach light gantries at Dublin Airport (Subhead H.) (S.9/4/55).

6. Subhead L. includes expenditure on subsidised transport of immigration officials (£227), Customs and Excise staff (£831) and Post Office staff (£1,247) (S.99/63/42).

7. In connection with the accident to the K.L.M. aircraft PH/LKY in September, 1954, further expenditure of approximately £81 was incurred by the Department of Defence on behalf of this Department in respect of salvage work (S.103/2/54). (See note on Subhead D., 1955-56 Account).

8. Stores to the value of £154 were written off (S.41/6/49 and S.99/15/57).

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
3rd June, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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	25,385	25,625	—	240
B.—Travelling and Incidental Expenses	225	196	29	—
C.—Expenses in connection with International Organisations	1,240	1,007	233	—
TOTAL ...£	26,850	26,828	262	240

Surplus to be surrendered ... £22

Extra Receipts payable to Exchequer						Estimated	Realised
						£	£
Fees {	Patents	...	...	...	...	24,000	26,143
	Trade Marks and Designs	...	...	...	...	9,400	12,225
	Miscellaneous	...	...	...	...	1,300	1,073
Compensation for loss of services of an officer						—	26
Recoupment of salary of an officer on loan to an outside body						—	52
						<u>£34,700</u>	<u>£39,519</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—A conference, for which provision was made in the estimate, did not take place.

NOTE

The Account includes expenditure of £100 in respect of staff on loan, without repayment, to another Department.

J. C. B. MACCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

POSTS AND TELEGRAPHS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74 ; 8 Edw. 7, c. 48 ; 1 & 2 Geo. 5, c. 26 ; the Telegraph Acts, 1863 to 1953 ; No. 45 of 1926 ; No. 14 of 1940 (secs. 30 and 31) ; No. 14 of 1942 (sec. 23) ; No. 17 of 1951 ; etc.), and of certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
SALARIES, WAGES AND ALLOWANCES				
A.1.—Headquarters Offices ...	544,000	523,970	20,030	—
A.2.—Metropolitan Offices ...	1,367,000	1,327,993	39,007	—
A.3.—Provincial Offices ...	3,117,000	3,071,057	45,943	—
A.4.—Stores Branch ...	188,000	191,856	—	3,856
B.—Travelling Expenses ...	28,500	27,569	931	—
BB.—International and other Conferences and Conventions ...	6,900	5,649	1,251	—
C.—Rent, Office Fittings, etc. ...	80,600	85,624	—	5,024
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	8,300	771	7,529	—
CONVEYANCE OF MAILS				
E.1.—Conveyance of Mails by Rail ...	527,600	512,193	15,407	—
E.2.—Conveyance of Mails by Road ...	98,700	93,981	4,719	—
E.3.—Packet Services at Home ...	2,500	2,461	39	—
E.4.—Packet Services — British and Foreign ...	21,750	23,502	—	1,752
E.5.—Conveyance of Mails by Air	280,000	312,322	—	32,322
F.—Payment to other Administrations in respect of Services rendered by Agency ...	5,800	5,346	454	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores	158,800	162,622	—	3,822
G.2.—Uniform Clothing ...	40,000	41,762	—	1,762
G.3.—Manufacture of Stamps, etc.	8,600	9,268	—	668
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges	350	922	—	572
H.2.—Losses by Default, Accident, etc.	3,600	4,479	—	879
H.3.—Incidental Expenses ...	22,400	25,971	—	3,571
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allow- ances	684,000	699,561	—	15,561
I.2.—Travelling Expenses ...	51,000	59,899	—	8,899
K.—Engineering Materials ...	152,500	182,120	—	29,620
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Main- tenance	10,000	3,384	6,616	—
L.2.—Contract Work	54,000	42,188	11,812	—
L.3.—Rent, Rates on Wires, Water, Light, etc. ...	62,000	69,013	—	7,013
L.4.—Incidental Expenses ...	6,000	2,623	3,377	—
<hr/>				
M.—Telephone Capital Repay- ments	1,114,808	1,114,808	—	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, certain Children's Allow- ances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921	404,600	424,479	—	19,879

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	23,000	23,129	—	129
N.3.—Agency Payments in respect of Compensation Allowances	22,400	24,031	—	1,631
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES				
O.1.—Salaries, Wages and Allowances	21,500	15,066	6,434	—
O.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc. ...	92,000	38,948	53,052	—
O.3.—Travelling and Miscellaneous Expenses	900	436	464	—
GROSS TOTAL ...£	9,209,108	9,129,003	217,065	136,960
			Surplus of Gross Estimate over Expenditure £80,105	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
T.—Appropriations in Aid ...	545,608	552,231	£6,623	
NET TOTAL ...£	8,663,500	8,576,772	Total Surplus to be surrendered £86,728	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Compensation for loss of services of officers injured in accidents			—	2,008
Fees for medical examination of officers in connection with allocation of pensions			—	4
				£2,012

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1., A.2. and A.3.—Reductions in staff arising mainly from improved working methods and re-organisation of services.

A.4. and B.—Casual variations.

- BB.—International Telecommunications Union study groups not convened.
- C.—More electricity accounts cleared than expected.
- D.—Sites provided for not acquired.
- E.1.—Parcel traffic less than expected.
- E.2. and E.3.—Casual variations.
- E.4.—More direct traffic to U.S.A. and Canada than expected.
- E.5.—Increased traffic and more accounts cleared than expected.
- F., G.1., G.2. and G.3.—Casual variations.
- H.1.—Close estimation not practicable.
- H.2.—Close estimation not practicable. Classified schedule of losses on page 175.
- H.3.—Mainly due to compensation payments being greater than expected ; close estimation not practicable.
- I.1.—Casual variation.
- I.2.—Increased subsistence rates and payment of arrears.
- K.—Relief from Telephone Capital funds less than expected.
- L.1.—Close estimation not practicable.
- L.2.—Works provided for not undertaken.
- L.3.—Increase in cost and greater use of electricity.
- L.4.—Mainly because provision for way-leaves not expended.
- N.1.—Superannuation payments greater than estimated. Expenditure is affected by variations in the numbers of officers who die, retire, marry or meet with accidents, and cannot be accurately estimated.
- N.2.—Casual variation.
- N.3.—Close estimation not practicable.
- O.1., O.2. and O.3.—Works provided for not undertaken.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Void money orders	4,000	4,000
2. Void postal orders	4,100	4,105
3. Works for railway companies and others	6,000	16,182
4. Sale of Engineering stores	47,500	35,049
5. Receipts from Savings Bank funds	191,200	188,838
6. Rent of Post Office premises sublet	7,150	7,020
7. Repayment of sums advanced to officers under Subhead G.1.	10	—
8. Receipts from Social Insurance Fund	155,000	154,450
9. Receipts for agency services performed on behalf of other Governments	32,000	31,470
10. Receipts from British Government for excess parcel traffic	32,000	37,049
11. Sale of non-engineering stores	17,500	18,791
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.)	22,400	23,565
13. Recovery of salaries of officers on loan to outside bodies	3,100	3,292
14. Miscellaneous receipts	23,648	28,420
	<u>£545,608</u>	<u>£552,231</u>

3. More works completed and accounts cleared than expected.
 4. The quantity and value of stores which became available for sale was less than expected.
 5., 6., 8. and 9. Casual variations.
 10. Greater excess traffic.
 11. Casual variation.
 12. Payments greater than anticipated.
 13. Casual variation.
 14. Receipts under this heading, which are of a miscellaneous nature and cannot be accurately estimated, include the following :—

	£
(a) Refund of excess insurance contributions	1,936
(b) Receipts in respect of commission on repurchase of stamps ...	2,813
(c) Receipts for services rendered in respect of issue of Prize Bonds ...	6,356
(d) Receipts in respect of special leave at cost of substitution, over-payment of wages, etc.	4,155
(e) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	3,632
(f) Carriage of newspapers by departmental vans	4,347
(g) Amounts received from foreign countries for conveyance of air mails	2,134
(h) Other miscellaneous receipts	3,047

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

	£	s.	d.
Deficiency in Accounts—Due to accidental loss of paid vouchers between Waterford Head Office and the Accountant's Branch, Dublin (S.41/1/54)	281	11	0
Deficiency in Accounts—Losses ranging from 3s. 4d. to £28 10s. 0d., due to burglary, theft, fraud, etc. (12 cases) ...	120	15	1
Commemoration, etc., stamps presented to delegates to the Universal Postal Union Congress at Ottawa (£920), Universal Postal Union, Berne, Philatelic Exhibition, Chicago, etc.	1,132	15	10

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—

	£	s.	d.
Counter losses	379	18	7½
Irrecoverable amounts of Customs duties uncollected	13	1	7
Money orders	12	0	0
Postal orders	11	17	6
Savings Bank	12	10	4
Miscellaneous	21	14	3½
	451	2	4

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

	£	s.	d.
Loss—Registered and insured parcels	168	0	1
Unregistered and uninsured parcels	1,304	19	9½
Total (Parcels)	1,472	19	10½
Registered and insured letters	359	9	6
Total (Loss)	1,832	9	4½
	£	s.	d.
Damage—Registered and insured parcels	510	12	2½
Unregistered and uninsured parcels	147	1	4½
Total (Parcels)	657	13	7
Registered and insured letters	3	1	0
Total (Damage)	660	14	7

TOTAL LOSS AND DAMAGE ... 2,493 3 11½

TOTAL ... £4,479 8 2½

The total number of money orders issued and postal orders paid during the year was 11,129,000 amounting to a sum of £22,402,000. The total number of parcels dealt with was approximately 7,487,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £86,978,000. The total number of Savings Bank deposits and withdrawals was 1,974,000 and the amount involved was approximately £29,594,000.

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, etc. (7 cases) ...	738	11	4
Abstraction from postal packets (9 cases) ...	193	6	3
Misuse of official cash (3 cases) ...	1,175	12	5½
Fraudulent withdrawal from the Savings Bank (1 case) ...	4	0	0
	£2,111	10	0½

LOSSES BY DEFAULT, ETC. (Stores)

	£	s.	d.
Losses of postal stores from stock during transit, etc. ...	18	9	8
Losses of engineering stores written off under the authority of the Secretary, Engineer-in-Chief and Controller of Stores (57 cases) ...	164	3	10
Loss of engineering stores written off under the authority of the Department of Finance (1 case) (S.41/3/55) ...	40	10	4

Engineering apparatus, etc., destroyed, amounting to £81 14s. 1d., was written off during the year.

Stores to the value of £115 18s. 10d. were used in making good malicious damage.

The total value of engineering stores handled during the year was £1,475,311.

EXTRA REMUNERATION (exceeding £50)

One hundred and forty-seven Clerical Officers, twenty-eight Writing Assistants, one Shorthand Typist, seven Typists, two Law Clerks, ten Telephone Officers, one Head Messenger and two Adult Messengers received extra remuneration varying between £51 and £213 in respect of extra attendance on week days.

One Superintendent, two Assistant Superintendents, forty-eight Overseers, two Assistant Telephone Supervisors, fifteen Assistant Inspectors, fifteen Wireless and Telegraph Operators, three hundred and eighty-two Post Office Clerks, Grade "A", two hundred and sixty Post Office Clerks, Grade "B", three Temporary Post Office Clerks, one part-time Post Office Clerk, one hundred and seventy-six Postal Sorters, two hundred and twenty-one Postmen, one Auxiliary Postman, forty-four Telephonists, sixteen Male Night Telephonists, one part-time Night Telephonist, two Night and Sunday Telephone Attendants, fifteen Junior Engineering Draughtsmen, one temporary Junior Engineering Draughtsman, twenty-one Telephone and Telegraph Mechanics, one hundred and twenty-eight Technicians, seventy-six Post Office Electricians, twenty-six Installers, one Warehouseman, one Storeman, one Plater, two Packers and Porters, seventy-nine Labourers, thirty-eight Doorkeepers, three Foreman Cleaners and twenty-eight Cleaners received extra remuneration varying between £51 and £321 in respect of extra attendance on week days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

From Vote 55 one Higher Executive Officer, one Telephone Officer, one Clerical Officer and one Postman received fees varying between £67 and £172; four Doorkeepers received extra remuneration varying between £66 and £146 in respect of extra duty.

NOTES

1. This Account includes expenditure of approximately £3,926 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Thirty-three claims totalling £633 17s. 11d. and ten claims totalling £257 15s. 5d. in respect of damage to departmental vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively. Four claims totalling £35 1s. 7d. were abandoned as irrecoverable.

In twenty-one cases of damage to official vehicles 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 £294 19s. 7d. A sum of £5 8s. 6d. was recovered from the officers concerned in three cases.

3. Thirteen claims for repayment services amounting to £150 14s. 3d. were abandoned or reduced. Two claims totalling £4 12s. 6d. were reduced under a halving agreement.

4. Twenty-eight amounts totalling £165 6s. 4d. in respect of excess leave taken by officers who were dismissed or who left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £48 1s. 8d. were withheld.

5. An amount of \$638.20, sterling equivalent £227 18s. 7d., in respect of radio valves lost and damaged in transit between U.S.A. and Ireland was written off as an uninsured transit loss (S.41/2/45).

6. Stores value £252 14s. 0d. were stolen from telephone kiosks in the year (137 cases). The cost of labour used in making good the damage was £22 6s. 10d. In three cases the offenders were prosecuted.

7. Five amounts totalling £69 7s. 9d. in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In two cases, involving sums of £51 12s. 4d. and £43 7s. 0d., compromise payments of £28 0s. 0d. and £21 13s. 6d. were accepted.

8. Amounts totalling £74 16s. 5d. 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 stamp cancelling machines during June, 1957, and January, 1958 (S.72/1/55).

10. Stores surplus to the requirements of the Commissioners of Public Works and the Department of Industry and Commerce and valued at £40 in each case were transferred to this Department (S.59/4/43 and S.99/19/50).

11. An *ex-gratia* payment of £200 was made in respect of damage alleged to have been caused in the course of engineering work.

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
31st May, 1958.

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

APPENDIX No. I

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1958

SUMMARY

Estimated Expenditure				Actual Expenditure			
Lines and Apparatus		Electric Light and Power		Lines and Apparatus		Electric Light and Power	
Telegraph Services	Telephone Services	Common Services		Telegraph Services	Telephone Services	Common Services	
£	£	£		£	£	£	
45,740	*	35,000	Construction	33,552	*	23,095	
20,450	252,450	1,785	Renewals and Rearrangements of Plant ...	26,088	238,807	8,570	
58,670	678,865	41,440	Maintenance	69,432	665,935	38,031	
790	46,345	380	Repair of Stores in Post Office Factory ...	308	45,748	338	
£1,181,915				£1,149,904			

* 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, 1958

	Estimate £	Expenditure £
Construction (Telegraphs)—		
Shore Wireless Stations	1,690	1,309
Sundry Works (including fast Telegraph Apparatus) ...	44,050	32,243
TOTAL COST OF TELEGRAPH CONSTRUCTION—		
Cash	£24,325	£21,493
Materials	21,415	12,059
	<u>45,740</u>	<u>33,552</u>
Construction (Common Services)—		
Electric Light, Electric Power, Heating—		
New Works—		
Cash	£27,595	£17,937
Materials	7,405	5,158
	<u>35,000</u>	<u>23,095</u>
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£35,000	£23,095

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1958—continued

ESTIMATE				RENEWALS, RE-ARRANGEMENTS, ETC., OF PLANT	TOTAL	EXPENDITURE			
Lines and Apparatus		Electric Light and Power				Lines and Apparatus		Common Services	
Telegraph Services	Telephone Services	Common Services	TOTAL			Telegraph Services	Telephone Services		
£	£	£	£		£	£	£	£	£
13,350	157,475	1,675	172,500	Cash	189,641	18,182	163,940	7,519	
6,100	84,975	10	91,085	Materials	64,780	7,073	56,983	724	
—	—	—	—	Renewals of Submarine Cables (Part Cost) (Cash)	—	—	—	—	
£19,450	242,450	1,685	263,585	Worn-out and obsolete Plant and Stores—	254,421	25,255	220,923	8,243	
1,000	10,000	100	11,100	Book value written off Stores Ledgers ...	19,044	833	17,884	327	
£20,450	252,450	1,785	274,685	Total Cost of Renewals and Rearrangements ...£	273,465	26,088	238,807	8,570	
45,470	567,725	30,665	643,860	MAINTENANCE				30,352	
12,345	99,265	10,775	122,385	Cash	687,985	60,375	597,258	7,679	
275	2,455	—	2,730	Materials	81,891	9,043	65,169	—	
580	9,420	—	10,000	Wayleaves	138	14	124	—	
				Submarine Cables (Part Cost) (Cash) ...	3,384	—	3,384	—	
£58,670	678,865	41,440	778,975	Total Cost of Maintenance	773,398	69,432	665,935	38,031	
				REPAIR OF STORES IN POST OFFICE FACTORY					
655	38,810	340	39,805	Cash	36,752	251	36,186	315	
135	7,535	40	7,710	Materials	9,642	57	9,562	23	
£790	46,345	380	47,515	Total Cost of Repairs of Stores, etc. ...£	46,394	308	45,748	338	

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1958

RECEIPTS		£	£
Value of Stores in hand, 1st April, 1957—			
Stock at Rate Book prices on 31st March, 1957	...	1,718,905 (a)	
Stores in transit on 31st March, 1957	...	7,612	1,726,517
Engineering Materials purchased	...	459,889	
<i>Add</i>			
Stores taken into stock in 1957-58 but not paid for on 31st March, 1958	...	28,528	
Stores paid for on 31st March, 1957, but not taken into stock until 1957-58	...	9,675	
		498,092	
<i>Deduct</i>			
Stores taken into stock prior to 1st April, 1957, and paid for in 1957-58	...	35,311	
			462,781
Manufactured articles received from Factory at cost	...		19,038
Profit on Rate Book prices	...		7,678
			<u>£2,216,014</u>

ISSUES		£	£
Works and Maintenance	...	552,331	
Repayment Services	...	1,702	
Sales	...	39,753	
Factory, for use in manufacture, Plant, etc.	...	24,463	618,249
Value of Stores in transit on 31st March, 1958	...	10,641	
Value of Stores in hand on 31st March, 1958	...	1,586,913 (b)	1,597,554
(including Stores, £193,056, awaiting repair or condemnation; for sale, £10,814; held for storm emergency purposes, £12,366)			
Stocktaking adjustment	...		211
			<u>£2,216,014</u>

(a) Includes stores valued £1,140,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £1,045,000 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 1957-58

				Subhead N.1.
				£
ESTABLISHED OFFICERS				
1. Annual allowances granted under the Superannuation Acts, 1834 to 1956, and certain Children's Allowances	...	...	...	284,340
2. Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6); and 1954 (No. 14 of 1954) (sec. 2))	...	...	...	81,980
3. Death gratuities (Superannuation Acts, 1909 (sec. 2); 1914 (sec. 2); and 1954 (No. 14 of 1954) (sec. 2))	...	...	...	12,314
4. Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6))	...	...	...	87
5. Marriage gratuities to female officers	...	...	...	23,176
UNESTABLISHED OFFICERS				
6. Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4); and 1914 (sec. 3))	...	...	...	4,052
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	...	...	...	3,076
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	...	...	...	15,454
				<hr/> £424,479
				Subhead N.2.
				£
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	...	...	23,129
				Subhead N.3.
				£
Agency payments in respect of Compensation Allowances	...	...	...	24,031
TOTAL				<hr/> £471,639

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, 1958	Total for the previously expired period	Total to 31st March, 1958	—	Payments in the Year ended 31st March, 1958	Total for the previously expired period	Total to 31st March, 1958
	£	£	£		£	£	£
To Balance on 31st March, 1957 ...	41,162	—	—	By Balance on 31st March, 1957 ...	—	41,162	—
„ Advances from the Exchequer ...	1,150,000	18,751,858	19,901,858	„ Expenditure on works ...	1,301,996	17,570,696	18,872,692
„ Stores held under suspense head now allocated ...	95,000	—	—	„ Expenditure on stores not yet allocated (suspense head) ...	—	1,140,000	1,045,000
„ Balance on 31st March, 1958 ...	15,834	—	15,834				
TOTAL ... £	1,301,996	18,751,858	19,917,692	TOTAL ... £	1,301,996	18,751,858	19,917,692

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
31st May, 1958.

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, 1958, 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	466,697	44,203	—
B.—Equipment, inclusive of Labour ...	13,000	3,941	9,059	—
GROSS TOTAL ...£	523,900	470,638	53,262	—
			Surplus of Gross Estimate over Expenditure £53,262	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
C.—Appropriations in Aid ...	93,400	94,436	£1,036	
NET TOTAL ...£	430,500	376,202	Total Surplus to be surrendered £54,298	

						Estimated	Realised
Extra Receipts Payable to Exchequer						£	£
Licence fees	...	...	...	...	...	420,000	410,053
Compensation for loss of services of officers injured in accidents	...	...	...	...	...	—	47
						£420,000	£410,100

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

		Estimated	Expended
		£	£
A.—Expenses of Broadcasting—			
1. Salaries, Wages and Allowances	...	282,000	262,327
2. Daily Programmes, including Public Concerts	...	160,000	143,342
3. General Expenses, including certain Equipment, Travelling, Subsistence and Entertainment Expenses	...	68,900	61,028

1. Savings due to vacancies not being filled during the year and to delay in completing the new Cork studios.

2. The expenditure on artistes' fees was less than anticipated and expenditure on certain developments was not incurred, *e.g.*, delay in provision of better broadcasting trunk lines.

3. Expenditure on certain items, *e.g.*, heating, lighting, purchase of music and maintenance was less than anticipated.

B.—Saving due to anticipated deliveries of equipment not being effected within the year.

APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from advertisements	...	...	...	85,400	86,935
2. Miscellaneous	...	...	...	8,000	7,501
				<u>£93,400</u>	<u>£94,436</u>

1. Casual variation.

2. Casual variation.

EXTRA REMUNERATION (exceeding £50)

Two Clerical Officers, one Adult Messenger and fifteen Doorkeepers received extra remuneration varying from £69 to £228 in respect of extra attendance.

Forty-seven orchestra members, one Assistant Station Supervisor, one Sports Officer, one Announcer, one Assistant Producer, one Programme Assistant, two Actors, one Talks Producer, two Clerical Officers and one Technician received extra remuneration varying from £51 to £385 for extra attendance and professional services rendered.

Seven Inspectors, thirty-six Technicians, one Unestablished Installer and one Electrician received extra remuneration varying from £58 to £218 in respect of extra attendance on week-days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

NOTES

The Account of another Department includes expenditure of approximately £348 in respect of staff temporarily lent, without repayment, to this Office.

A retaining fee of £10 was paid to an artist engaged as understudy to the soloist for a public concert whose arrival from abroad was in doubt.

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,

14th May, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Act, 1954 (No. 18 of 1954), and for certain administrative Expenses in connection therewith ; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946) ; for Expenses in connection with the issue of Medals, etc. ; for Expenses of the Bureau of Military History ; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay of Officers, Cadets, N.C.O.'s and Privates ...	2,331,748	2,301,701	30,047	—
A.1.—Military Educational Courses abroad ...	3,477	2,042	1,435	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	8,500	8,053	447	—
A.3.—Bounties, Rewards and Gratuities ...	5,000	5,208	—	208
B.—Marriage Allowance ...	404,550	409,002	—	4,452
C.—Pay of Civilians attached to Units ...	650,993	642,097	8,896	—
D.—Pay of Chaplains and Officiating Clergymen ...	10,866	10,926	—	60
E.—Pay of Officers of Medical Corps, etc. ...	105,052	107,519	—	2,467
F.—Medicines and Instruments ...	13,983	10,925	3,058	—
G.—Subsistence and other Allowances ...	52,953	68,448	—	15,495
H.—Transport of Troops ...	54,941	54,678	263	—
I.—Conveyance of Stores, etc. ...	2,005	3,301	—	1,296
J.—Mechanical Transport ...	103,152	88,901	14,251	—
K.—Provisions and Allowances in lieu ...	504,075	540,834	—	36,759

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol and Oils ...	84,686	72,847	11,839	—
M.—Clothing and Equipment ...	180,222	173,719	6,503	—
N.—Animals and Forage ...	10,371	9,413	958	—
O.—General Stores ...	100,505	90,249	10,256	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment ...	224,431	204,801	19,630	—
P.1.—Civil Defence ...	43,082	21,440	21,642	—
P.2.—Naval Service ...	185,980	150,786	35,194	—
Q.—Engineer Stores ...	15,640	13,607	2,033	—
R.—Fuel, Light and Water in kind and Fuel Oils ...	152,101	169,473	—	17,372
S.—Barrack Maintenance and New Works ...	134,000	117,863	16,137	—
S.1.—Marine Transport Service (Vessels) ...	20,676	19,471	1,205	—
T.—Military Lands ...	7,000	4,200	2,800	—
U.—Compensation ...	9,500	12,338	—	2,838
V.—Barrack Services ...	58,466	49,680	8,786	—
W.—Insurance ...	60,538	59,727	811	—
X.—Incidental Expenses ...	16,671	11,371	5,300	—
X.1.—Telegrams and Telephones	49,770	47,777	1,993	—
X.2.—Hospital Treatment of Soldiers' Dependants ...	4,000	193	3,807	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ...	14,450	12,558	1,892	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	288,465	280,647	7,818	—
Y.1.—Travelling Expenses of Office Staff ...	4,000	2,681	1,319	—
Y.2.—The Reserve Defence Force	448,023	391,980	56,043	—
Y.3.—The Reserve Defence Force—An Fórsa Cosanta Áitiúil and An Slua Muirí (Grants-in-Aid) ...	19,000	18,555	445	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Y.4.—Bureau of Military History : Salaries, Wages and Allowances	12,599	13,097	—	498
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	1,440	15,103	—	13,663
B.B.—Medals, etc.	500	341	159	—
Balances Irrecoverable	—	51	—	51
GROSS TOTAL ...£	6,397,416	6,217,603	274,972	95,159
			Surplus of Gross Estimate over Expenditure £179,813	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
Z.—Appropriations in Aid ...	226,196	194,545	£31,651	
NET TOTAL ...£	6,171,220	6,023,058	Net Surplus to be surrendered £148,162	

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Commission on insurance premiums collected from officers of the Defence Forces	—	775

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—The number of courses in which vacancies were available was less than expected.

F.—X-ray equipment, drugs and dressings were not required to the extent expected and, in addition, dressings and appliances purchased in previous years for Civil Defence purposes and which were in danger of deteriorating were utilised.

G.—In January, 1958, the rates of subsistence allowance were increased retrospectively to June, 1956, and the excess is due to the payment of arrears for that period.

I.—Expenditure on the conveyance of heavy machinery and furniture of married officers was greater than expected.

J.—Vehicles and spare parts were not purchased to the extent originally proposed.

K.—The excess is due to the increased cost of foodstuffs, to the consequent increase in the rate of ration allowance and to an increase in the sale of supplies on repayment. Expenditure includes £905 paid to contractors due to the removal of subsidies on bread, flour and butter (S.9/7/53).

L.—The saving is due to restricted consumption of petrol and aviation spirit.

M.—The saving is due to non-delivery of uniform cloth, etc., within the year.

N.—The saving is mainly due to a decrease in the amount paid for forage.

O.—Purchases were not made to the extent provided for and deliveries of stores were not up to expectations. Expenditure includes a sum of £14 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).

P.—Purchases were not made to the extent provided for and deliveries of stores were not up to expectations.

P.1.—Equipment and stores were not purchased to the extent proposed and grants to local authorities were less than expected.

P.2.—The overhaul and refit of a corvette did not commence on schedule and stores and equipment were not purchased to the extent originally proposed. In addition, the number of resignations and retirements of officers was greater than anticipated.

Q.—Deliveries of stores were not up to expectations.

R.—The excess is due to increased fuel prices and increased consumption of electricity consequent on the provision of further amenities for soldiers during the year.

S.—Deliveries of stores were not up to expectations. Expenditure includes the sum of £18 paid to contractors in respect of clerical errors made when tendering (S. 9/13/39).

S.1.—The saving is due to a reduction in the number of crews employed, partially offset by increased out-of-port allowances.

T.—The saving is due to a decrease in the cost of maintenance and to the non-completion during the year of the proposed acquisition of a site.

U.—It is not possible to forecast accurately the expenditure under this heading.

V.—The saving is due to a reduction in purchases and public laundry charges.

X.—The saving is mainly due to restricted expenditure on advertisements for recruiting.

X.2.—The saving is due to the number receiving hospital treatment being less than expected consequent on the operation of the Health Act, 1953.

X.3.—Provision was made for a grant of £4,000 to the Irish Red Cross Society for the maintenance of refugees from North China. They were fewer in number than anticipated and did not arrive until November, 1957.

Y.—The saving is due to a reduction in travelling by the office staff.

Y.2.—Training of An Fórsa Cosanta Áitiúil was curtailed and the number of the Reserve, First Line, reporting for training was less than expected.

A.A.—The excess is due to the cost of maintaining internees.

B.B.—Deliveries of medals were slower than expected.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See Statement of Losses.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Revenue from lands and premises	25,000	18,351
2. Sale of surplus land	29,000	2,301
3. Deductions from officers' pay in respect of occupation of official quarters	28,000	25,277
4. Rents from canteen lettings	50	—
5. Sale of surplus stores and unserviceable clothing	20,000	13,598
6. Receipts from dental workshops	400	351
7. Receipts from clothing issued on repayment	5,500	6,059
8. Sale of manure, etc.	250	365
9. Sale of cast horses	1,200	835
10. Sale of hides and offals	5,000	4,005
11. Sale of supplies on repayment	52,500	74,975
12. Revenue from bands	1,500	1,194
13. Receipts on discharge by purchase	1,000	738
14. Refunds in respect of treatment and maintenance of patients in military hospitals	4,000	3,687
15. Receipts in respect of barrack damages	600	968
16. Receipts for fuel, light and water and barrack services	16,000	9,528
17. Transport on repayment and refunds in respect of damaged vehicles	4,000	2,219
18. Refunds for warrants issued on repayment	6,000	6,582
19. Receipts from stores issued on repayment	2,500	2,161
20. Engineer services rendered on repayment	1,000	536
21. Show prizes	1,500	809
22. Refunds in respect of services of seconded officers	3,000	3,445
23. Receipts for X-ray and aerial photographs	1,000	850
24. Receipts for use of power for private wireless sets	96	68
25. Refunds in respect of telephones	2,000	2,716
26. Receipts from civil defence equipment sold to local authori- ties	100	1,565
27. Miscellaneous	15,000	11,362
	<u>£226,196</u>	<u>£194,545</u>

1. Mainly due to a decrease in lettings owing to the disposal of military land.

2. Land Bonds received in respect of the sale of land were not disposed of within the year.

3.—10. (inclusive), 12—21. (inclusive) and 23.—25. (inclusive). It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

11. The issue of supplies on repayment was greater than anticipated and there were increases in the repayment rates.

22. There was an increase in the number of seconded officers.

26. Medical stores on loan to local authorities were used but not replaced and were paid for.

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	£5,638
(b) Occupation of married quarters	£1,841
(c) Recoveries in respect of payments charged in prior years	£1,669

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1957-58 Vote	Cash Losses charged to Balances Irrecoverable, 1957-58
	£	£
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED		
1. Three cases of theft involving a loss of £14 (S.4/34/49)	14	—
2. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £54 were recovered against a gross loss of £832 (S.4/67/37, S.4/34/49, S.4/25/56 and S.6/7/56)	778	—
II.—OTHER LOSSES		
3. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. (S.4/67/37, S.6/13/53 and S.4/25/56) ...	1,319	—
4. Loss of, or damage to stores for which negligence could not be attributed to any person (S.8/29/39, S.8/3/48, S.4/34/49, S.8/3/55 and S.4/25/56)	3,003	—
5. Three cases of damage to aircraft (£3, £3,320 and £2,199) in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £5,522. In one case £1,000 was borne by the makers of a part which was found to be defective and contributed to the damage (S.8/29/39, S.4/25/56 and S.8/7/52) ...	4,522	—
6. Debit balances on non-effective soldiers' accounts (S.4/25/56 and S.4/34/49) ...	17	51
7. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56)	870	—
8. Three cases of damage to buildings (Govern- ment property) as a result of accidents in which it was found that no person was responsible through negligence or want of care (S.6/13/53 and S.4/25/56)	338	—
9. A slaughtered beast was condemned as unfit for human consumption. The total loss was £73 but the sum of £9 was borne by the contractor and £2 was realised from the sale of the hide and offal (S.4/10/34 and S.7/16/31)	62	—
TOTAL ... £	10,923	51

EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £230 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £154 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army officer received an allowance of £105 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 £4,780 in respect of pay and allowances of Army officers on loan to other Departments.

The Account of another Department includes expenditure of £348 in respect of remuneration of staff temporarily lent, without repayment, to this Department. This Account includes expenditure of £121 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

Stores surplus to Army requirements valued at £3 and £158 were taken over by the Department of Industry and Commerce and the Department of Justice, respectively (S.13/23/38, S.8/27/41 and S.58/1/43).

Stores valued at £215, £679, £419 and £10 which were surplus to the requirements of the Department of Lands, the Department of Agriculture, the Office of Public Works and the Ordnance Survey Office, respectively, were taken over by this Department (S.8/27/41 and S.7/8/53).

The following losses to buildings by fire not covered by insurance were sustained :—

	£
Stores at Cathal Brugha Barracks	201
Hutment at Dún Uí Mheachair	150
Room at Ballincollig Barracks	20
Married quarters at Curragh Camp	55
Police hut, Dún Mhig Aoidh	9
Fire picket room, Collins Barracks, Dublin	20
Hutment at Youghal	1,530
Gymnasium and hut at Collins Barracks, Dublin	10,300

Services were rendered by the Army in respect of a fire which occurred in the Central Telephone Exchange, Exchequer Street, Dublin, in January, 1954, resulting from a fire in adjoining premises. Expenditure amounting to £19 was incurred (S.102/6/51).

In connection with salvage work in respect of a K.L.M. Aircraft which crashed at Shannon Airport in September, 1954, expenditure totalling £81 was incurred on behalf of the Department of Industry and Commerce (S.103/2/54).

Three claims for services rendered, totalling £10, against civilians were waived as recoveries were not practicable (S.4/95/39 and S.4/34/49).

A contractor who tendered for surplus stores failed to complete the purchase, resulting in a loss of £223. The contractor had no assets and the claim was waived (S.9/12/40).

Expenditure of £6 was incurred in dealing with flooding at a housing estate at Dundrum, Co. Dublin, in December, 1956 (S.4/9/55).

In connection with a roadside fence—civilian property—damaged as a result of collision by an Army lorry, repairs by the Army were carried out to the amount of £3 (S.4/25/56).

Services valued at £139 were rendered on behalf of the Office of Public Works in connection with the construction of a new landing pier at Haulbowline (S.7/6/54).

Stores to the value of £68 were taken over from the Department of Justice by this Department (S.4/78/39).

A sum of £94 due in respect of arrears of rent and electric current in connection with overholding of a house by the widow of a former civilian employee in the Curragh Camp was abandoned. The total amount due was £102, but £8 was collected by withholding arrears of pay (S.55/4/54).

Items of a military interest were loaned from the National Museum to this Department and transferred to the Military College, Curragh Camp (S.18/3/50).

Ex-gratia payments were sanctioned by the Minister for Finance as follows:—

- | | |
|----|---|
| £ | |
| 2 | to a member of the Defence Forces in respect of private property destroyed during an outbreak of fire. Subhead X. (S.4/3/48). |
| 3 | to three members of the staff in respect of damage to personal property. Subhead X. (E.109/41/41). |
| 30 | to a civilian in respect of injuries arising out of an accident involving an Army lorry. Subhead U. (S.6/2/49). |
| 65 | to a yacht club in respect of compensation and legal costs arising from flooding caused to the club's premises by a leak from a pipe line, the property of this Department. Subhead U. (S.79/1/54). |
| 5 | to a civilian in respect of consequential damage to his motor car, while parked near military premises, as a result of a fall of an eave gutter. Subhead U. (S.4/19/57). |
| 20 | to a civilian in respect of repairs to the floor of his dance hall used for training of a local unit of An Fórsa Cosanta Áitiúil. Subhead U. (S.15/3/49). |

AODH MACBRÁDAIGH,
Oifigeach Cuntasachta.

AN ROINN COSANTA,
20 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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, No. 23 of 1953, etc.) ; 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, No. 4 of 1953, etc.) ; 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	6,277	6,385	—	108
B.—Travelling Expenses ...	10	—	10	—
REFEREE AND ADVISORY COMMITTEE				
C.—Salaries, Wages and Allowances	10,482	13,848	—	3,366
D.—Travelling Expenses ...	900	1,591	—	691
PENSIONS, ALLOWANCES, ETC.				
E.—Wound and Disability Pensions and Gratuities, etc.	180,700	177,269	3,431	—
F.—Allowances and Gratuities to Dependants, etc. ...	82,893	76,090	6,803	—
G.—Surgical and Medical Appliances	1,000	891	109	—
H.—Hospital Treatment ...	1,000	1,999	—	999
I.—Military Service Pensions ...	637,000	598,895	38,105	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1956 ...	343,000	364,265	—	21,265

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,600	2,115	485	—
L.—Incidental Expenses ...	2,600	1,945	655	—
M.—Connaught Rangers (Pensions) Acts, 1936 to 1953	1,510	1,434	76	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	1,658	1,665	—	7
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	384,000	358,401	25,599	—
P.—MacSwiney (Pension) Act, 1950	500 _a	500	—	—
Q.—Pensions Act, 1952 ...	1,000	1,000	—	—
TOTAL£	1,657,130	1,608,293	75,273	26,436

Surplus to be surrendered ... £48,837

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Refunds of overpayments	—	977
Recoveries in respect of pension liability	—	393
					<u>£1,370</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C. and D.—The work of the Referee and Advisory Committee was not completed on 31st December, 1957, as originally expected. In addition, travelling was greater than expected and subsistence rates were increased.

F.—Arrears of allowances payable under Part II of the Army Pensions Act, 1953, were less than expected.

H.—The number of pensioners requiring hospital treatment cannot be foreseen.

I.—The number of new cases falling for payment within the year was less than expected.

J.—In consequence of the Defence Forces (Pensions) (Amendment) (No. 2) Scheme, 1957, the amount required was greater than expected.

- K.—The number of applicants attending for medical examination was less than expected.
- L.—The number of applicants requiring medical examination, particularly those for special allowances, was less than anticipated.
- O.—The number of new cases coming on pay was less than expected.

NOTES

In connection with Dependants' Allowances, awards amounting to £200 had already been made to two dependants by the Compensation (Personal Injuries) Committee. This amount has been recovered from allowances granted to the dependants under the Army Pensions Act, 1953, and the net amount is charged to the Vote (P.19/47/54 and 573/106).

An *ex-gratia* payment of £20 was made to the next-of-kin of a deceased pensioner to meet expenses incurred by him in connection with funeral arrangements (P.19/254/44).

In addition to cash recoveries of overpayments accounted for under Exchequer Extra Receipts, recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from pensions or allowances to which the pensioners concerned were entitled—

Subhead		£
E.	...	25
I.	...	172
J.	...	57
O.	...	968

The undermentioned sum, made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years, has been treated as irrecoverable (P.19/464/50, P.19/172/46, P.19/45/56, P.19/162/38 and P.19/415/52)—

Subhead O.	...	£1,340
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AODH MACBRÁDAIGH,
Oifigeach Cuntasáiochta.

AN ROINN COSANTA,
6 Bealtaine, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXTERNAL AFFAIRS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	71,884	71,303	581	—
A.2.—Travelling Expenses ...	700	570	130	—
A.3.—Incidental Expenses ...	2,500	2,908	—	408
A.4.—Telegrams and Telephones	3,750	4,647	—	897
A.5.—Subscriptions to Inter-Governmental Legal Bodies	660	393	267	—
REPRESENTATIVES ABROAD				
B.1.—Salaries, Wages and Allowances	295,182	280,593	14,589	—
B.2.—Travelling Expenses ...	7,000	10,462	—	3,462
B.3.—Postage, Stationery, Telegrams and Telephones ...	15,220	13,840	1,380	—
B.4.—Incidental Expenses ...	2,750	2,743	7	—
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	50	18	32	—
MISCELLANEOUS				
C.1.—Cultural Relations with other Countries (Grant-in-Aid)	2,100	2,079	21	—
C.2.—Irish News Agency ...	41,000	37,668	3,332	—
C.3.—Information Material ...	7,000	6,026	974	—
C.4.—Official Entertainment ...	6,000	6,045	—	45

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.5.—Gift from Ireland to His Holiness Pope Pius XII	—	272	—	272
GROSS TOTAL	£ 455,796	439,567	21,313	5,084
			Surplus of Gross Estimate over Expenditure £16,229	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
D.—Appropriations in Aid	5,386	4,871	£515	
			Net Surplus to be surrendered	
NET TOTAL	£ 450,410	434,696	£15,714	

Extra Receipts payable to Exchequer

Estimated	Realised
£ 2,500	£ 4,011

Details of the above receipts are as follows :—

Miscellaneous fees ...	11
Profit on exchange ...	223
Fees for consular services on estates ...	2,817
Bank interest on sub-accountants' balances ...	62
Repayments of expenditure on repatriation and maintenance ...	20
Refund of cost of commercial reports ...	37
Recovery of expenditure charged in prior year ...	319
Accumulated balances on dead accounts ...	4
Proceeds from sale of pamphlets issued by the Department ...	3
Proceeds from sale of publications and from rental of film issued by the Cultural Relations Committee ...	62
Honoraria paid to officials for five addresses in the United States and an article in a British newspaper ...	428
Miscellaneous ...	25
	£4,011

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Due to the difficulty of estimating accurately the expenses to be charged to this subhead, a variation between expenditure and grant is normally to be expected.
- A.3.—The excess was due to higher expenditure on the purchase and postage of newspapers than was provided in the estimate.
- A.4.—Excess due to increase in telephone calls and telegrams to offices abroad, particularly telephone calls to Paris in connection with the activities of the O.E.E.C., and telegrams to New York in connection with the activities of the United Nations,

- A.5.—The total amount of the subscriptions had not been settled when the estimate was prepared.
- B.1.—Saving due to vacancies in posts abroad during the year, temporary absences of officers from their countries of accreditation and favourable exchange rates.
- B.2.—The cost of necessary travelling charged to this subhead proved higher than was allowed for in the estimate.
- B.3.—Cost of various services under this subhead is difficult to estimate accurately.
- C.2.—The winding-up of the Irish News Agency took place during the year and the expenditure in connection with the winding-up and on advances for the purposes of the business of the Agency proved less than anticipated.
- C.3.—Some of the projects envisaged under this heading were not completed.
- C.5.—This amount represents a remanet of expenditure voted in the previous financial year. Department of Finance sanctioned the charging of the remanet of expenditure to a special subhead in 1957-58 (S.71/2/57).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sum recoverable in respect of salaries, etc., of staff seconded to Córas Tráchtála, Teoranta, etc. ...	5,376	4,871
2. Miscellaneous	10	—
	<u>£5,386</u>	<u>£4,871</u>

NOTES

The sum of £57,938 was paid to the Office of the Revenue Commissioners for fee stamps for use in connection with consular services provided by this Department.

Accounts of other Departments include expenditure of approximately £1,456 in respect of staff lent, without repayment, to this Department.

One claim amounting to £18 for refund of expenditure on repatriation and maintenance was abandoned as irrecoverable (S.71/9/53).

A Clerical Officer received an *ex-gratia* payment of £175 for the performance of special duties (E.85/6/50).

In accordance with the new procedures adopted for the preparation of the Appropriation Accounts, the amounts brought to charge under some subheads for the quarter ended 31st March, 1958, were arrived at on an estimated basis. When the final figures are available in respect of that quarter, any necessary adjustments will be made and included in the Appropriation Account for the year ending 31st March, 1959.

C. C. CREMIN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th June, 1958.

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

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 ...	9,600	9,537	63	—
A.2.—Travelling Expenses ...	5,245	4,407	838	—
A.3.—Incidental Expenses ...	200	184	16	—
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION				
B.1.—Contribution towards the Expenses of the Organisation ...	12,500	13,253	—	753
B.2.—Travelling Expenses ...	1,200	1,087	113	—
B.3.—Incidental Expenses ...	75	28	47	—
UNITED NATIONS				
C.1.—Contributions to the United Nations ...	31,100	29,765	1,335	—
C.2.—Travelling Expenses ...	6,000	5,111	889	—
C.3.—Incidental Expenses ...	2,000	961	1,039	—
C.4.—Contribution to the United Nations Children's Fund	1,825	1,825	—	—
C.5.—Contribution towards Technical Assistance Programme	1,825	1,825	—	—
C.6.—Contribution towards the United Nations Emergency Force				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £6,750				
	6,750	6,716	34	—
	78,320	74,699	4,374	753
<i>Deduct—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	2,000	—	2,000	—
GROSS TOTAL				
<i>Original</i> ... £71,570				
<i>Supplementary</i> ... 4,750				
	£ 76,320	74,699	2,374	753

Surplus to be surrendered ... £1,621

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Recovery of expenditure charged in prior years ...	—	36

EXPLANATION OF CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.2.—Saving due to the fact that the number of meetings of the Council of Europe was less than anticipated, and to favourable exchange rates.
- A.3.—Expenses were less than anticipated, owing to 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.2.—It was not possible to estimate accurately the size of the delegation to the 12th Session of the General Assembly, or the duration of the Session.
- C.3.—Entertainment expenses were less than anticipated.

NOTE

In accordance with the new procedures adopted for the preparation of the Appropriation Accounts, the amounts brought to charge under some subheads for the quarter ended 31st March, 1958, were arrived at on an estimated basis. When the final figures are available in respect of that quarter, any necessary adjustments will be made and included in the Appropriation Account for the year ending 31st March, 1959.

C. C. CREMIN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
14th June, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	1,198,500	1,158,126	40,374	—
B.—Travelling Expenses ...	37,000	39,518	—	2,518
C.—Incidental Expenses ...	1,340	1,147	193	—
D.—Telegrams, Telephones, Postage and Poundage ...	46,950	43,722	3,228	—
E.—Provision of Rooms for Official Purposes ...	600	550	50	—
F.—Manufacture of Insurance Stamps ...	800	800	—	—
G.—Advertising ...	500	338	162	—
H.—Insured Persons' Medical Certificates ...	118,800	118,692	108	—
I.—Blind Pensions Medical Certificates ...	400	305	95	—
J.—Subscription, etc., to International Organisation ...	300	103	197	—
K.—Transport and Compensation	3,490	2,728	762	—
L.—Advances to Workpeople for Fares ...	50	11	39	—
N.—Losses ...	—	21	—	21
GROSS TOTAL ...£	1,408,730	1,366,061	45,208	2,539
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £42,669	
<i>Deduct—</i>	—	—	Deficiency of Appropriations in Aid realised	
M.—Appropriations in Aid ...	934,030	905,063	£28,967	
NET TOTAL ...£	474,700	460,998	Net Surplus to be surrendered £13,702	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of an officer injured in an accident	—	35

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to vacancies remaining unfilled for various periods and to retrenchments.
- B.—Excess mainly due to expenditure on subsistence allowances being greater than anticipated.
- C.—Expenditure on uniforms was less than anticipated.
- D.—Postal expenses were less than expected.
- E.—Expenditure on hire and cleaning of rooms for Pension Committees was less than anticipated.
- G.—The saving mainly arose owing to the fact that no expenditure was incurred on non-recurrent advertising.
- I.—The number of certificates issued was less than expected.
- J.—Travelling and subsistence expenses were not incurred owing to non-attendance at a meeting of the International Social Security Association.
- K.—The provision for replacement of cars was not utilised but the resulting saving was partly offset by the running, etc., expenses of the fleet having been higher than anticipated.
- L.—Applications for advances were fewer than expected.
- N.—Cash shortages at Local Offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department (S.70/1/47).

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...	932,030	903,521
2. Receipts from sale of motor cars and parts ...	455	9
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance	745	747
4. Impressed stamping fees	330	301
5. Repayment of sums advanced to workpeople ...	50	8
6. Miscellaneous	420	477
	<u>£934,030</u>	<u>£905,063</u>

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is, in the main, a consequential effect of the saving on subhead A.
2. No cars were sold during the year.
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)

Twenty-four officers received sums varying from £51 to £96 in respect of overtime and other duties.

NOTES

This Account includes expenditure of £2,964 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of £536 in respect of the remuneration of an officer temporarily lent, without repayment, to this Department.

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 £3,620,000				
Supplementary 867,000				
	4,487,000	4,487,000	—	—
E—Investment Return				
Original ... £35,000				
Supplementary 5,000				
	40,000	39,655	345	—
TOTAL				
Original £3,655,000				
Supplementary 872,000				
	£ 4,527,000	4,526,655		—
Surplus to be surrendered ... £			345	

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,
30 Aibreán, 1958.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

SOCIAL ASSISTANCE

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1958, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons, Children's Allowances, Unemployment Assistance, Widows' and Orphans' Non-contributory Pensions, and for Sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Old Age Pensions <i>Original</i> £10,210,000 <i>Supplementary</i> 330,000	10,540,000	10,500,838	39,162	—
B.—Children's Allowances <i>Original</i> £5,410,000 <i>Supplementary</i> 1,410,000	6,820,000	6,829,084	—	9,084
C.—Unemployment Assistance <i>Original</i> £1,258,000 <i>Supplementary</i> 193,000	1,451,000	1,429,895	21,105	—
D.—Widows' and Orphans' Non-contributory Pensions <i>Original</i> £1,667,000 <i>Supplementary</i> 51,000	1,718,000	1,701,854	16,146	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended <i>Original</i> ... £77,500 <i>Supplementary</i> 6,500	84,000	83,455	545	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933	10,000	10,270	—	270
G.—Welfare of the Blind <i>Original</i> ... £17,500 <i>Supplementary</i> 14,500	32,000	31,662	338	—
H.—Grants towards the Supply of Fuel for Necessitous Families <i>Original</i> ... £161,750 <i>Supplementary</i> 18,000	179,750	179,749	1	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
I.—Grants towards the Supply of Footwear for Necessitous Children ...	37,500	37,500	—	—
K.—Assistance paid in Error and Irrecoverable ...	—	156	—	156
L.—Extra-Statutory Grants ...	—	920	—	920
GROSS TOTAL				
Original £18,849,250				
Supplementary 2,023,000				
£20,872,250	20,805,383		77,297	10,430
			Surplus of Gross Estimate over Expenditure £66,867	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
J.—Appropriations in Aid ...	310,250	321,681	£11,431	
NET TOTAL				
Original £18,539,000				
Supplementary 2,023,000				
£20,562,000	20,483,702		Total Surplus to be surrendered £78,298	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A. and B.—Estimated as closely as practicable.

C.—The numbers of recipients of unemployment assistance in the latter part of the year were somewhat lower than expected.

D.—The average weekly value of pensions in payment was less than anticipated.

E., F., G. and H.—Casual variations.

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 old age pensions and widows' and orphans' pensions cases where, owing to causes beyond the pensioners' control, payment was impracticable within the prescribed periods (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 ...	301,000	310,503

	Estimated	Realised
	£	£
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc.	4,550	6,659
3. Recoveries of children's allowances overpaid ...	100	133
4. Recoveries of unemployment assistance overpaid ...	300	272
5. Recoveries of widows' and orphans' non-contributory pensions overpaid	290	253
6. Repayments from the Social Insurance Fund of interim payments of social assistance	4,000	3,816
7. Miscellaneous	10	45
	<u>£310,250</u>	<u>£321,681</u>

1. Surplus mainly due to the fact that certain instalments of contributions which were not expected to be received in 1957-58 came to hand before the close of that financial year.

2., 3., 4., 5., 6. and 7. The realisations under these heads cannot be forecast with any degree of certainty.

NOTES

In addition to cash recoveries of overpayments accounted for under subhead J., recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

	£
Old Age Pensions	2,666
Children's Allowances	466
Unemployment Assistance	306
Widows' and Orphans' Non-contributory Pensions	136

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	2,402
Children's Allowances	8
Unemployment Assistance	227
Widows' and Orphans' Non-contributory Pensions	199

P. J. KEADY,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Bealtaine, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

HEALTH

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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 and miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances	192,000	185,348	6,652	—
B.—Travelling Expenses ...	5,000	3,257	1,743	—
C.—Incidental Expenses ...	500	541	—	41
D.—Telegrams and Telephones	2,550	2,727	—	177
E.—Expenses in connection with International Congresses, etc.	12,400	12,329	71	—
F.1.—Statutory Inquiries ...	100	30	70	—
F.2.—Expenses in connection with Consultative Health Councils, etc.	610	611	—	1
F.3.—Dissemination of Information and Advice on Health	6,500	5,210	1,290	—
G.—Vaccine Lymph Supply ...	2,220	2,263	—	43
MISCELLANEOUS				
H.—Grants to Health Authorities	8,150,000	8,109,476	40,524	—
I.—Contributions to Local Authorities for the improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	7,000	7,654	—	654
J.—Grants to Voluntary Agencies	18,000	18,182	—	182
K.—Grant to An Bord Altranais	2,100	1,240	860	—
L.—Loan to Voluntary Health Insurance Board ...	20,000	13,200	6,800	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
OIFIG AN ARD— CHLÁRAITHEORA				
M.1.—Salaries, Wages and Allowances	25,370	24,451	919	—
M.2.—Travelling Expenses	450	472	—	22
M.3.—Superintendent and District Registrars	3,300	3,355	—	55
M.4.—Incidental Expenses	260	274	—	14
GROSS TOTAL ...£	8,448,360	8,390,620	58,929	1,189
			Surplus of Gross Estimate over Expenditure £57,740	
			Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
N.—Appropriations in Aid ...	333,760	318,227	£15,533	
NET TOTAL ...£	8,114,600	8,072,393	Net Surplus to be surrendered £42,207	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to non-filling of certain posts (£5,000) and to vacancies which arose during the course of the year (£1,600).
- B.—Travelling was restricted as a measure of economy.
- C.—Expenditure arose on a few minor miscellaneous matters which had not been anticipated.
- D.—The telephone service was utilised to a greater extent than had been anticipated.
- F.1.—Expenditure under this subhead depends on the number and duration of inquiries held during the year and consequently is difficult to estimate accurately.
- F.3.—Expenditure was restricted as a measure of economy.
- I.—The amount of the loans ranking for recoupment was greater than had been estimated.
- K.—The deficit on the working of An Bord Altranais was not as great as had been anticipated by that body when preparing its estimates.
- L.—The requirements of the Voluntary Health Insurance Board were less than had been estimated.
- M.1.—The saving resulted from vacancies which arose during the course of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£266,200) and Estate Duty Grant (£52,000) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	318,200	300,279
2. Costs payable by local authorities in relation to inquiries	405	1,036
3. Fees for renewal of licences to private mental hospitals	270	291
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	1,040	863
5. Recovery of salaries of officers on loan to outside bodies	1,015	1,843
6. Recovery from health authorities of cost of vaccine lymph supply	2,070	2,025
7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950	450	223
8. Searches and certified copies of entries of births, deaths and marriages	10,300	11,655
9. Miscellaneous	10	12
	<u>£333,760</u>	<u>£318,227</u>

1. The estimate furnished for receipts in respect of Licence Duties Grant was £17,974 greater than the actual receipt.

2. It is not possible to estimate accurately the amount of costs which will fall for recovery in any particular year.

4. The number of applications for licences and permits showed a decrease as compared with previous years.

5. Two officers (Chief Medical Adviser and the Dietician) were seconded to the World Health Organisation for portion of the year. These secondments had not been anticipated.

7. The receipt under this head is based on the expenditure under subhead M. in 1956-57. As explained in the note to the Appropriation Account for that year, expenditure on the subhead was less than had been anticipated.

8. The demand for certificates was slightly higher than the average for previous years.

NOTES

An *ex-gratia* payment of £70 was made to an Assistant and Deputy Superintendent Registrar in respect of unvouched travelling expenses (E.105/8/30).

An *ex-gratia* payment of £3 was made to an officer in respect of the loss of personal property stolen from official premises.

P. Ó CINNÉIDE,
Accounting Officer.

AN ROINN SLÁINTE,
15 Bealtaine, 1958.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1958, 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 ...	36,270	36,248	22	—
B.—Vicuallling Patients and Rations for Staff ...	6,220	6,328	—	108
C.—Uniforms, Clothing for Patients, etc. ...	1,920	1,439	481	—
D.—Travelling and Incidental Expenses ...	930	1,067	—	137
E.—Telegrams and Telephones ...	185	179	6	—
F.—Farm and Garden ...	1,050	977	73	—
GROSS TOTAL ...£	46,575	46,238	582	245
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £337	
Deduct—			Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid ...	2,165	2,025	£140	
NET TOTAL ...£	44,410	44,213	Net Surplus to be surrendered £197	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Refund of expenses in connection with hospitalisation of a patient outside the Asylum during previous year ...	—	53
Number of patients estimated for	84
Daily average number of patients maintained	...	85

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Uniform clothing to the value of £245, due for issue in March, was not delivered until the following year. In addition completed uniforms were not issued to certain temporary staff.

D.—Excess due to hospitalisation of patients outside the Asylum for long periods.

F.—Saving due to the discontinuance of pig feeding for the last quarter of the year.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Attendants for rations	605	532
2. Receipts from farm and garden (including value of produce used in the Asylum)	1,310	1,267
3. Receipts from leatherwork, rug and mat-making ...	215	195
4. Miscellaneous	35	31
	<u>£2,165</u>	<u>£2,025</u>

1. Number of Attendants who drew rations during the year was less than had been anticipated.

W. J. COYNE,
Accounting Officer.

16th May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

TOURISM

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	398,120	1,880	—

Surplus to be surrendered ... £1,880

J. C. B. MacCARTHY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th May, 1958.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1958, 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	19,827	19,826	1	—

Surplus to be surrendered ... £1

T. K. WHITAKER,
Accounting Officer.

DEPARTMENT OF FINANCE,
7th May, 1958.

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, 1958, IN CONNECTION WITH THE CONTINGENCY FUND

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1957 :—		Advances in anticipation of Votes of the Oireachtas :—	
Capital of Fund	20,000	Vote for Repayments to Contingency Fund :—	
Less Advances outstanding	20	Stamp duty remitted on deeds and other instruments for Public Departments ...	526
	19,980	Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	24,738
Repayment of Advances from Votes of the Oireachtas :—		State bounty on birth of triplets ...	18
Vote for Repayments to Contingency Fund :—		Centenarians bounty ...	75
Stamp duty remitted on deeds and other instruments for Public Departments ...	224	Travelling expenses of Deputy (since deceased) not claimed within the statutory period ...	26
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	19,486		25,383
State bounty on birth of triplets ...	15	Balance at 31st March, 1958 :—	
Centenarians bounty ...	75	Capital of Fund ...	20,000
Travelling expenses of Deputy (since deceased) not claimed within the statutory period ...	26	Less Advances outstanding ...	5,577
	19,826		14,423
	£39,806		£39,806

DEPARTMENT OF FINANCE,
21 Bealtnaine, 1958.T. K. WHITAKER,
Accounting Officer.

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5. Government and Finance
6. Office of the Minister
7. Office of the Revenue
8. Office of Public Works
9. Public Works and Housing
10. Employment and Training
11. Management of Government
12. State Laboratory
13. Civil Service Commission
14. The Singapore Police
15. Ordnance and Stores
16. Fisheries
17. Submarine and Marine
18. Marine Survey
19. Marine Survey
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