

119.





APPROPRIATION ACCOUNTS

1952-53

REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL
TABLE OF CONTENTS
APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31 MARCH 1953, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR GENERAL THEREON, AND ON
CERTAIN STORE ACCOUNTS

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

*Ordered, by Dáil Éireann, to be Printed,
9 December 1953*

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE

To be purchased directly from the
GOVERNMENT PUBLICATIONS SALE OFFICE, G. P. O. ARCADE,
DUBLIN,
or through any Bookseller

Price Eight Shillings and Sixpence

1954

(Pr. 2068)

459



APPROPRIATION ACCOUNTS
1952-53

TABLE OF CONTENTS

	PAGE
Report of the Comptroller and Auditor General ...	iii
Summary	xxxvii
Accounts	1
Index	227
<hr/>	
Analysis, under Votes, of the Report of the Comptroller and Auditor General	233

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
TO BE PURCHASED FROM THE
GOVERNMENT PRINTING OFFICE, G.P.O. DUBLIN,
OR THROUGH ANY BOOKSELLER



ACCOUNTS OF THE PUBLIC SERVICES, 1952-53

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

GENERAL

Outturn of the Year

1. The gross estimates for public services for the financial year 1952-53, as shown by the summary on page xxxvii amounted to £101,876,811, and the gross expenditure to £97,635,776 10s. 0d. Appropriations in aid were estimated at £4,310,053, and the amount realised was £4,367,188 5s. 4d., but on some votes the estimated receipts were not realised and the actual amount applied in aid of expenditure was £4,138,213 17s. 0d., the balance falling to be surrendered.

The total amount to be surrendered is £4,298,169 15s. 4d., arrived at as follows:—

Gross Expenditure	£	Estimated £	Actual £	s.	d.
Original estimates ...	93,848,806				
Supplementary do.	8,028,005				
	—————	101,876,811	97,635,776	10	0
<i>Deduct:—</i>					
Appropriations in Aid					
Original estimates ...	4,650,638				
Less Supplementary do.	340,585				
	—————	4,310,053	4,367,188	5	4
Net Expenditure ...		£97,566,758	£93,268,588	4	8

Amount to be surrendered, being 4.4 per cent.

of the supply grants £4,298,169 15s. 4d.

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

Exchequer Extra Receipts

2. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £522,361 15s. 2d..

Surrender of Balances on 1951-52 Votes

3. The balances to be surrendered out of votes for the public services for 1951-52 amounted to £4,302,256 15s. 11d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Stock and Store Accounts

4. The stock and store accounts of the Departments have been examined. The results are satisfactory, with some exceptions which are referred to in the paragraphs relating to the votes of the Departments concerned.

Foreign Exchange Account

5. The Foreign Exchange Account established under the provisions of section 49 of the Finance Act, 1941, has been examined for the year ended 31 March 1953. I certify that, in my opinion, the operations and transactions coming within the purview of such examination have been conducted and effected in accordance with the statutory provisions.

VOTE 7.—OFFICE OF THE REVENUE
COMMISSIONERS*Subhead S.—Customs Co-operation*

6. The European Customs Union Study Group was established in 1947 by a majority of the members of the Organisation for European Economic Co-operation, including Ireland. The Study Group devoted its attention to the field of Customs practice and its work resulted in the production of three Conventions and a Protocol. In 1952 the Irish Government decided to accede to two of the Conventions and to sign the Protocol. One of these Conventions established a Customs Co-operation Council and the Protocol provided, *inter alia*, for the sharing by the signatory Governments of the expenses of the Study Group from 1 January 1951 until the Convention came into force.

The charge to this special subhead, which was opened with the sanction of the Department of Finance, represents a contribution of £217 9s. 4d. towards the expenses of the Study Group for the year 1951, and travelling, etc., expenses, amounting to £605 0s. 2d., incurred by officers of the Revenue Department

in attending meetings of the Study Group and the Customs Co-operation Council.

Revenue Account

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

8. As noted in the account, an officer of the Department embezzled official moneys and was prosecuted and dismissed. The total amount involved, which related to arrears of income tax, has not yet been determined and departmental investigations are proceeding.

Extra-statutory Repayments of Customs and Excise Duties

9. Extra-statutory repayments of Customs duties and of Excise duties amounting to £12,125 11s. 8d. and £2,185 13s. 8d., respectively, were made during the year.

Remissions and Amounts Irrecoverable

10. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March 1953. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £3,682 3s. 2d., related to Income Tax and the distribution according to the grounds of remission or write-off was:—

Remission		£	s.	d.
On compassionate grounds	... ..	60	18	10
Amounts Irrecoverable				
Composition settlements	... ..	3,267	5	9
Miscellaneous: Liability not enforceable, etc.		353	18	7
		£3,682	3	2

VOTE 9.—PUBLIC WORKS AND BUILDINGS

Subhead J.2.—Arterial Drainage—Construction Works

11. The charge to this subhead, £372,082 15s. 10d., represents further direct expenditure on the Brosna, Glyde and Dee, and Feale catchment drainage schemes, which were commenced in May 1948, June 1950, and June 1951, respectively. It was

estimated that each scheme would cost approximately one million pounds and take about five years to complete. The value of services rendered by plant and machinery during the year was assessed at £154,057 19s. 6d., the total cost of the schemes to 31 March 1953 being :—

			£	s.	d.
Brosna Scheme	...	...	1,035,208	6	7
Glyde and Dee Scheme	...	...	452,359	15	7
Feale Scheme	...	...	188,353	3	10

Subhead K.1.—Purchase of Engineering Plant and Machinery

12. It was observed that payments for two excavating machines were not made within the period specified in the contract for the allowance of discount and that, as a result, an extra charge of £106 18s. 4d. fell to be borne on this subhead. I was informed that in one case the invoice had miscarried and, in the other, certification of the claim was delayed owing to very heavy pressure of work in the central engineering stores.

Subhead K.3.—Central Engineering Workshop and Stores

13. The Committee of Public Accounts commented in its reports on the accounts for the years 1950–51 and 1951–52 on the delay in completing stocktaking of the stores held in the central engineering depot. I understand that although the stocktaking has not yet been completed considerable progress has been made.

VOTE 10.—EMPLOYMENT AND EMERGENCY
SCHEMES

14. Provision was made under subhead F. (Urban Employment Schemes), subhead G. (Rural Employment Schemes) and subhead J. (Development Works in Bogs acquired by Local Authorities) for grants towards expenditure by local authorities on road and amenity schemes, etc., for the provision of employment. The grants, amounting in all to £267,631 19s. 10d., 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 furnished to me.

15. 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 £266,444 13s. 10d., relates to schemes administered by the

Special Employment Schemes Office. In certain counties these schemes were carried out by county engineers who account to the Special Employment Schemes Office for the expenditure incurred.

16. The scheme for which provision was made under subhead K. (Rural Improvements Scheme) was, for the most part, administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The works carried out under this scheme include the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and the grants made vary from 75 per cent. to 100 per cent. of their cost. The gross amount expended was £218,278 2s. 5d., cash contributions amounted to £27,372 3s. 9d., leaving the charge to the subhead £190,905 18s. 8d.

17. The amount charged to subhead L. (Miscellaneous Schemes) comprises mainly the cost of improvement works on small fishery harbours carried out by the Office of Public Works on behalf of the Special Employment Schemes Office, and the labour content of works approved by the Department of Industry and Commerce on certain commercial harbours.

VOTE 24.—STATIONERY AND PRINTING

Subhead F.1.—Printing, Paper and Binding for the Houses of the Oireachtas

18. The contract for parliamentary printing provides for the payment of rent for type held standing for periods in excess of six months and it is the practice to keep standing the type for parliamentary bills pending their enactment. It was noted that payments of rent for prolonged periods, amounting to £600 1s. 0d., were made to the contractor for type relating to bills which did not become law. I have inquired as to the control exercised in relation to these rents, and also regarding the accuracy of certain charges included in the contractor's accounts.

Subhead G.—Printing

19. With a view to extending the field of competition and reducing the amount of work involved in the checking of contractors' accounts, a simplified form of tender was introduced during the year for use in connection with contracts for certain selected printing work.

20. An order for the printing of 5,000 copies of a departmental receipt book at 225s. per 100 was placed under a running contract which provided for a normal order of 800 copies. I inquired whether consideration had been given to the question of withdrawing, in accordance with the conditions of the contract, the excess quantity and inviting special tenders therefor. In reply I was informed that it was doubtful whether any useful purpose would have been served by action on these lines but that the procedure now followed provides that if the quantity to be ordered exceeds by 50 per cent. the quantity specified in a contract a special quotation would be sought from the contractor.

21. I have inquired as to the circumstances in which certain special orders for printing work were placed at rates in excess of those which were apparently available under running contracts then current.

22. In paragraph 18 of the report on the accounts for the year 1949-50 attention was drawn to certain deviations from the approved procedure for placing contracts. I have inquired regarding some further departures from normal procedure which were noted in the course of audit.

Stores

23. I am in communication with the Accounting Officer on certain matters relating to the issue of stocks of paper to printing and other contractors.

VOTE 27.—AGRICULTURE

Subhead G.5.—Repayable Advances for Importation of Superphosphate

24. By arrangement with the Minister for Agriculture, Comhlucht Siúicre Éireann, Teoranta, undertook the importation and distribution of superphosphate, and in the year of account repayable advances amounting to £922,716 18s. 8d. were made to the company to finance the scheme. It was provided that these advances should be repaid by periodical remission to the Department of the proceeds of sales less expenses. £40,000 was repaid by the company to 31 March 1953 and is brought to credit of the vote as appropriations in aid.

Subhead M.8.—Farm Buildings Scheme

25. Grants paid in the year to rated occupiers for the construction and improvement of farm dwellings and certain allied

works amounted to £299,636 4s. 4d. and administrative expenses to £93,375 19s. 7d. The grants included £184,996 4s. 3d. towards the cost of newly constructed farm buildings or extensions at rates varying according to the nature of the work undertaken; £26,761 17s. 6d. for improvement, repair or conversion of farm buildings on the basis of 50 per cent. of the approved estimated cost of the labour required, subject to a maximum grant for each building equal to three-fifths of the grant for a new building of the same class; and £87,878 2s. 7d. for other approved works on the basis of 50 per cent. of the estimated labour cost.

*Subhead M.9.—Land Rehabilitation Project and
Water Supplies*

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

	£	s.	d.
Salaries, wages and allowances	157,195	1	9
Direct labour	320,224	2	3
Travelling and subsistence	73,716	12	9
Purchase of machinery, implements, etc. ...	243,986	3	0
Grants towards purchase of machinery and equipment	38,572	3	10
Lime and fertilisers	154,192	9	10
Grants to farmers	464,147	17	4
Grant to Comhlucht Siúicre Éireann, Teo., for bog reclamation	52	0	0
Materials for drains, fencing, etc.	382,238	18	6
Payments to contractors	575,467	1	5
Water supplies scheme	46,224	2	5
Advertising and publicity	5,387	3	3
District offices and stores—rents, etc. ...	13,491	7	2
Payments to Office of Public Works	50,459	0	5
Miscellaneous expenses	1,740	1	10
	£2,527,094	5	9

27. The Land Reclamation Act, 1949, authorises the Minister for Agriculture to carry out land reclamation, field drainage and other works and provides for the payment by the occupiers of a contribution towards the cost, the contribution being payable either in full or, if the occupier so elects, by means of an annuity, when the Minister certifies that the work has been completed. Under the arrangements made for the operation of the project an occupier could have approved work carried out by the Department on agreeing to pay two-fifths of the estimated cost plus the cost of fertilisers supplied, subject to a maximum of £12 per acre. Alternatively, if he carried out the work himself

to the satisfaction of the Department, he would be entitled to a grant amounting to two-thirds of the estimated cost, subject to a maximum of £20 per acre less the cost of fertilisers supplied.

28. A scheme was introduced in 1950-51 to enable occupiers of land to obtain supplies of lime and artificial fertilisers on credit, and to have them spread by the Department, with the object of rehabilitating land deficient in soil fertility but not needing the specific works already provided for, i.e., field drainage, etc. It provides for the testing of land to establish its need of lime and fertilisers on payment by the occupier at the rate of 1s. per statute acre. A farmer who elects to avail of this scheme is required to deposit at least 10 per cent. of the cost and to repay the balance by means of an addition to his land purchase annuity.

29. The scheme for the installation of water supplies in farm dwellings provides for the payment of grant equal to fifty per cent. of the approved estimated cost of installations, subject to a maximum grant of £100. No grant is payable for any work estimated to cost less than £10.

30. Following certain experiments carried out by Comhlucht Siúicre Éireann, Teoranta, on the reclamation of bogland the Minister for Agriculture decided to afford the company financial support for a scheme of reclamation. Under this scheme the company may purchase areas of bogland, and also arrange for the reclamation of small areas of bogland by the occupiers under its direction and supervision. A grant of £16 per statute acre reclaimed becomes payable to the company when the reclaimed land produces a satisfactory crop. The grants paid in the year under review amounted to £52.

Subhead N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1949

31. Consequent on the decision of the Department of Agriculture, under the provisions of the Foot and Mouth Disease Order, 1950 (S.I. No. 79 of 1950), to quarantine all live stock assembled for exhibition at the Spring Show 1952, the Royal Dublin Society claimed £2,974 8s. 5d. in respect of expenditure incurred during the period 11 to 27 May 1952 on the maintenance of the stock, including wages, fodder, litter, etc., and on the subsequent cleansing and disinfection of its premises. The Society was recouped the expenditure from this subhead.

Subhead O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1938, and Wheat Order, 1951, etc.

32. Reference was made in previous reports to arrangements whereby growers who sold wheat of the 1943, 1944, 1945, 1946 and 1947 harvests were enabled to obtain, in exchange for

dockets which they had received from authorised purchasers of the wheat, fertiliser credit vouchers for 2s. 6d. per barrel of wheat sold. The fertiliser suppliers were recouped the amount of the allowances made by them on submission of monthly claims supported by the relevant credit vouchers. Including expenditure of £127,923 16s. 0d. charged to this subhead the total paid to fertiliser suppliers in connection with the redemption of the credit vouchers amounted at 31 March 1953 to £1,273,978 6s. 5d. I understand that an appreciable number of dockets are still outstanding.

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

33. Allowances on the production of creamery butter were payable at such rates as enabled the price of milk supplied to creameries to be maintained at 1s. 6d. per gallon for the period 1 to 30 April 1952, and 1s. 4d. per gallon for the period 1 May to 4 July 1952. These allowances ceased from the latter date following the increase in the retail price of butter to 3s. 10d. per lb. in accordance with the Butter (Maximum Prices) Order, 1952 (S.I. No. 199 of 1952). The allowances on creamery butter produced in the period from 1 April to 4 July 1952 amounted to £1,059,544 1s. 9d. of which £1,058,867 10s. 1d. was paid from this subhead and £676 11s. 8d. from the Dairy Produce (Price Stabilisation) Fund.

In addition to £2,731,049 8s. 6d. paid in the year 1951-52 as allowances on creamery butter produced in that year, further payments amounting to £176,870 14s. 2d. were made during the year under review, bringing the total allowances for the production of the year 1951-52 to £2,907,920 2s. 8d., as compared with £2,763,183 2s. 2d. for the year 1950-51. The remainder of the expenditure charged to the subhead comprises £52,482 9s. 0d. paid to creameries in connection with the Department's scheme for the cold storage of creamery butter, £24,120 2s. 4d. for subsidy on farmers' butter, and £586 5s. 10d. for printing of butter wrappers.

Extra Receipts payable to Exchequer

34. In the autumn of 1950 the supply of bacon on the home market exceeded demand and the Minister for Agriculture, with a view to affording relief to the industry, arranged with the Pigs and Bacon Commission to operate on his behalf a scheme for the purchase and storage of bacon. The statement of account furnished by the Commission showed expenditure on the purchase and storage, etc., of bacon to be £11,950 16s. 2d. and the proceeds of sale £12,725 8s. 1d. The surplus of £774 11s. 11d. has, with the sanction of the Minister for Finance, been brought to account as an exchequer extra receipt.

Dairy Produce (Price Stabilisation) Fund

35. The income of the Fund, £575,372 19s. 7d., consisted of levies, mainly on home sales of creamery butter and raw cheese.

The payments out of the Fund included issues to the Butter Marketing Committee of £8,251 to meet administrative expenses and £180,332 3s. 9d. in recoupment of the balance of a deficit of £480,332 3s. 9d. in the Committee's trading account for the year ended 31 March 1952. Payments on account amounting to £300,000 (£101,000 from the Fund and £199,000 from the vote) were made in the previous year in respect of this deficit which was due mainly to losses on sales of imported butter and expenditure on cold storage of butter for winter consumption. £299,667 16s. 3d. was also issued to the Committee in respect of an anticipated deficit in the Committee's accounts for the year 1952-53. The remainder of the expenditure comprised £3,016 0s. 11d. paid to creameries in connection with the Department's scheme for the cold storage of creamery butter, £676 11s. 8d. for allowances on creamery butter produced after 1 April 1952 (see paragraph 33) and £352 8s. 5d. for subsidy on farmers' butter.

VOTE 28.—FISHERIES

Subhead F.5.—Compensation, etc.

36. Compensation amounting to £12,150 was paid to owners of nets under section 35 of the Fisheries Act, 1939, which provides for the restriction of the use of nets in freshwater and for payment of compensation to the owners. Also, £3,209 4s. 2d. was paid in respect of interest on the amounts of the compensation awarded as provided by sections 3 and 4 of the Freshwater Fisheries (Prohibition of Netting) Act, 1951. Sections 2 and 4 of the Act of 1951 authorise the Minister for Agriculture, with the consent of the Minister for Finance, to make grants in certain circumstances to persons not entitled to compensation under the Act of 1939. Pursuant to these sections *ex-gratia* grants amounting to £18,729 10s. 0d. were paid to owners and lessees and £756 0s. 5d. to employees. The remainder of the charge to this subhead, £468 8s. 7d., represents sums paid under sections 3 and 4 of the 1951 Act to applicants for compensation towards the cost of proving their title to such compensation.

*Sea Fisheries Association and An Bord Iascaigh Mhara**Subhead G.1.—Grants-in-Aid of Administration, etc.*

37. The Sea Fisheries Act, 1952, provided for the establishment of An Bord Iascaigh Mhara to replace the Sea Fisheries Association and for the transfer of the property and liabilities

of the Association to the new body. The relevant provisions of the Act were brought into operation as from 24 April 1952 by the Sea Fisheries Act, 1952 (Commencement) (No. 1) Order, 1952 (S.I. No. 100 of 1952). An Bord is authorised to exercise the functions formerly exercised by the Sea Fisheries Association, and to engage in any business or transaction directly or indirectly conducive to the development of the sea-fishing industry or to the interests of sea-fishermen.

The charge to the subhead comprises issues of £9,775 to the Sea Fisheries Association and £15,875 to An Bord Iascaigh Mhara.

Subhead G.2.—Repayable Advances to Sea Fisheries Association for Boats and Gear

38. Including advances of £15,000 charged in this account, the total advances for boats and gear to 24 April 1952, the date of dissolution of the Sea Fisheries Association, was £408,500. The half-yearly instalments of the annuities set up to repay these advances amounted to £227,928 18s. 9d. at 31 March 1953, whilst the sums transferred to the Department in payment of the instalments amounted to £179,728 7s. 3d. including £13,937 2s. 1d. credited to appropriations in aid in the year under review. The repayments were, therefore, in arrear on 31 March 1953 to the extent of £48,200 11s. 6d. as compared with £33,525 4s. 10d. on 31 March 1952.

Subhead G.3.—Repayable Advances to Sea Fisheries Association for General Development

39. The total advances for general development made to the Sea Fisheries Association up to 24 April 1952 amounted to £63,215, including £23,750 charged in this account. The advances are repayable over a period of twenty years by half-yearly instalments covering principal and interest, and the instalments amounting to £3,428 17s. 2d. which fell due in the year under review are included in the appropriations in aid.

Subhead H.—Foyle Fisheries

40. The fisheries of the River Foyle, which were declared forfeit to the Crown following the Flight of the Earls, were entrusted to a body styled "The Society of the Governor and Assistants, London, of the New Plantation of Ulster within the Realm of Ireland." In order to resolve the practical difficulties of fisheries administration in the border area and to end the legal proceedings by which the Society sought in recent years to establish its exclusive right to these fisheries, the Minister for Agriculture and the Ministry of Commerce for Northern Ireland

agreed to acquire jointly from the Society all rights of fishing in the tidal portions of the Lough and River Foyle and of its tributary the River Faughan. The terms of the agreement are incorporated in the Foyle Fisheries Act, 1952. The Society was paid £100,000 for fishing rights, £2,485 for buildings and lands, £4,400 for the Green Brae fishery, and interest at the rate of 3 per cent. on £102,485 from 1 March 1951. The share of the purchase moneys and interest payable by this Administration amounted to £55,140.

The Foyle Fisheries Commission consisting of four members, two appointed by the Minister for Agriculture and two appointed by the Ministry of Commerce for Northern Ireland, was set up to manage the fisheries. It was not found necessary to give any financial assistance to the Commission during the year under review.

Fishery Loans

41. As stated in a note to the account, sums amounting to £16,042 18s. 9d., being the balance due in respect of outstanding loans, were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931.

VOTE 29.—OFFICE OF THE MINISTER FOR JUSTICE

Subhead A.6.—An Bord Uchtála

42. An Bord Uchtála was established by section 8 (1) of the Adoption Act, 1952, to provide for the adoption of children. This Act came into operation on 1 January 1953 under the Adoption Act, 1952 (Commencement) Order, 1952 (S.I. No. 380 of 1952), and provision was made by supplementary estimate for the remuneration of the staff of an Bord.

VOTE 38.—LOCAL GOVERNMENT

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

43. Contributions towards loan charges of local authorities under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1950, amounted to £794,318. Also, non-statutory contributions amounting to £130,681 8s. 8d. were made in recoupment of the additional charges incurred on certain loans advanced from the Local Loans Fund for subsidy housing

schemes by reason of the increase from $2\frac{1}{2}$ per cent. to $3\frac{1}{4}$ per cent. per annum in the rate of interest.

The Committee of Public Accounts, in its report on the appropriation accounts for the year 1950-51, commented on the method of calculating the non-statutory contributions as being unsatisfactory. I have recently been informed that the Office of Public Works has arranged to supply the information necessary for the recalculation of these contributions on a revised basis.

Motor Tax Account

44. A test examination has been applied to the Motor Tax Account with satisfactory results. The certificates and reports of the Local Government auditors who examine the motor tax transactions of local authorities were scrutinised, in so far as they were available, but in five cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicles, etc., duties in 1952-53 amounted to £3,869,438 16s. 4d. compared with £3,191,476 5s. 1d. in the previous year. They include £39,356 7s. 10d. attributable to fines collected by the Department of Justice and £6,015 11s. 0d. in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (S.R. and O., No. 92 of 1937). A statement of the gross and net receipts of the Motor Tax Account, and of the payments thereout to the Exchequer, appears on pages 6 and 7 of the Finance Accounts, 1952-53.

VOTE 39.—OFFICE OF THE MINISTER FOR EDUCATION

Subhead A.2.—Travelling Expenses

45. I have admitted as a charge to this subhead a sum of £99 9s. 10d. paid to an officer of the Department in respect of travelling expenses and subsistence allowance for which supporting vouchers were not furnished. It appears that the vouchers were mislaid but a reconstructed claim was submitted by the officer concerned and the sanction of the Minister for Finance was obtained for the payment.

Subhead B.2.—Travelling and Incidental Expenses

46. The expenditure under this subhead includes a sum of £36 6s. 9d. in respect of a claim for travelling expenses for which supporting vouchers have not been furnished and which was calculated on a basis which had not been formally approved.

In the circumstances I have requested that the covering sanction of the Department of Finance be obtained for the charge.

VOTE 40.—PRIMARY EDUCATION

Subhead A.3.—Preparatory Colleges, etc.

47. The average boarding cost per student in the school year 1952–53 ranged from 17s. 5d. to £1 2s. 5d. per week as compared with 15s. to 20s. per week for the previous year. The average fee paid by the students was £20 2s. 1d. as compared with £20 8s. 4d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1952–53 in connection with the farms and gardens attached to the colleges. Four of the accounts disclose deficits and two show excesses of receipts over expenditure. Periodical inspections of the farms are carried out by officers of the Department of Agriculture, and their reports are available to me.

Subhead D.D.—Ex-gratia Payments to certain Retired Teachers

48. Paragraph 6 of the National School Teachers' Superannuation (Amendment) Scheme, 1950 (S.I. No. 180 of 1950) provides for the payment of lump sums to primary teachers who retire with pensions on or after 1 January 1950, the amount payable being calculated at the rate of one-thirtieth of the pensionable salary for each completed year of pensionable service, subject to a maximum of one and one-half times the pensionable salary.

It was decided during the year of account that former primary teachers, who were in receipt of pensions on 1 January 1950, should receive *ex-gratia* lump sum payments, spread over a period of three years and calculated at the rate of one-thirtieth of pensionable salary for every completed year of pensionable service between 1 January 1935 and 31 December 1949, inclusive, and one-hundredth of such salary for each year of service between 1 January 1905 and 31 December 1934. It was subsequently decided that payment should be made in full in cases in which the amount payable did not exceed £50 and that, in other cases, payment should be made in three equal annual instalments. The necessary financial provision was made by supplementary estimate taken in March 1953, and the payments were regularised by the National School Teachers' Superannuation (Amendment) Scheme, 1953 (S.I. No. 255 of 1953) dated 14 July 1953.

VOTE 41.—SECONDARY EDUCATION

*Subhead A.1.—Capitation Grant**Subhead A.2.—Laboratory Grants*

49. In the course of a test audit of the capitation and laboratory grants paid in respect of the school year 1951-52, it was observed that grants in excess of those payable under the rules were made to a number of schools. I have been informed that the sums overpaid have been recovered except in the case of one school in which recovery will be made by deduction from the grants payable in respect of the school year 1952-53. The relevant claims for payment bore evidence of departmental check and I have inquired whether the Accounting Officer was satisfied that the arrangements for the checking of the claims were adequate for the safeguarding of public funds.

VOTE 43.—SCIENCE AND ART

Subhead B.1.—Publications in Irish

50. A sum of £2,500 was provided under this subhead for grants towards the publication of books in Irish by independent publishers, to be paid in accordance with conditions laid down by the Minister for Education with the consent of the Minister for Finance. The grants are disbursed by Bord na Leabhar Gaeilge, which was appointed for the purpose by the Minister for Education. Sums amounting to £2,440 issued to this body during the year are charged to this subhead. I have inquired whether vouchers are available in support of the charge and also whether the publishers to whom payments were made by an Bord had fulfilled the conditions attaching to the grants.

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

51. A payment of £2,500 was made from this subhead to Comhaltas Uladh of the Gaelic League towards the erection of a hall at Ros Goill, Co. Donegal, to be used for the furtherance of the Irish language. The cost was originally estimated at £5,000 but I understand that the amount expended was £8,252 and that the Minister for Finance has approved of a grant towards the additional expenditure.

Also included in the charge to the subhead is £2,272 7s. 0d. paid to Comhaltas Choláiste Múinteoireachta na Mumhan towards the cost of purchasing and adapting premises as a residential Irish College at Ballingeary, Co. Cork.

VOTE 44.—REFORMATORY AND INDUSTRIAL
SCHOOLS*Subhead F.—Appropriations in Aid*

52. In the course of a test check it was observed that sums amounting to £320 18s. 10d. which had been received as parental contributions during the year under review had not been brought to account and I have communicated with the Accounting Officer on the matter.

Extra Receipts Payable to Exchequer

53. Grants amounting in all to £40,000 were made from the votes for the years 1946–47 to 1950–51, inclusive, to a Teaching Order towards the cost of providing suitable accommodation for an industrial school. The project was subsequently abandoned and following the disposal of the property which had been acquired the sum of £40,000 was refunded by the Order and has been brought to account as an exchequer extra receipt.

VOTE 46.—NATIONAL GALLERY

Subhead D.—Incidental Expenses

54. Sums amounting to £1,000, issued in part payment for postcard reproductions of certain paintings, are included in the charge to this subhead. The postcards were not delivered until after the close of the financial year. As it would therefore appear that the accounts had not matured for payment I have communicated with the Accounting Officer regarding the charge to the vote.

VOTE 48.—FORESTRY

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

55. In connection with the provision of houses for the accommodation of forester staff, the relative merits of concrete and prefabricated timber houses have been under consideration in the Department. Three houses have already been erected, one in concrete and two in timber, and I have inquired regarding the respective construction costs.

*Subhead H.—Appropriations in Aid
Rents (grazing, shooting, etc.)*

56. It was noted that in certain cases rents receivable had not been collected. I have been informed that the amounts

in question have since been received and that steps are being taken to improve the system of collection and record.

Stores

57. It appeared that a quantity of building materials, which had been purchased in 1951 for the construction of a new forestry school, was still held in store. I understand that the proposal to erect a new school has been abandoned and I have inquired regarding the disposal of the materials.

VOTE 49.—GAELTACHT SERVICES

Subhead H. 3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949

58. Section 2 of the Housing (Gaeltacht) (Amendment) Act, 1949, provided that the aggregate amount of grants and loans issued under the Acts should not exceed £900,000 but this limit was removed by section 4 of the Housing (Gaeltacht) (Amendment) Act, 1953.

The amount of grants paid to 31 March 1953, including £36,152 in the year under review, was £613,849; the amount of loans issued was £186,686 of which £3,867 was issued in the year 1952-53.

VOTE 50.—INDUSTRY AND COMMERCE

Subhead J.1.—Food Subsidies

59. The expenditure on food subsidies charged to this subhead is made up as follows:—

	£	s.	d.
Flour	6,221,712	16	3
Wheaten meal	48,977	0	10
Tea	420,000	0	0
	£6,690,689	17	1

60. The flour subsidy, paid to Grain Importers (Éire), Limited, was the amount required to control the price of flour and to regulate the earnings of the milling industry, which were limited to a percentage of an agreed figure representing capital employed together with the cost of any capital provided in excess of the agreed figure. The expenditure comprised £6,059,564 16s. 3d. in respect of losses incurred on the sale of imported wheat for periods up to 28 February 1953, offset by £51,352, being the

balance due from the company in final adjustment of subsidy for the cereal year 1948-49 following examination of the millers' accounts by officers of the Department; payments on account amounting to £213,500, being £200,000 in respect of provisional adjustment of subsidy for the cereal years 1949-50 and 1950-51 and £13,500 for remuneration of importer-distributors for the 15 months to 31 March 1951.

61. The subsidy on wheaten meal for the cereal year 1951-52 was paid to millers at varying rates representing the difference between the average cost of production, together with a profit of 2s. 6d. per sack, and the controlled selling price.

62. The subsidy on tea was paid to Tea Importers, Limited, and represented the difference between the cost price of tea plus overhead expenses and the selling price. Subsidy ceased to be payable as from 5 July 1952, on the abolition of rationing. The audited accounts of the company for the period 1 April to 4 July 1952 revealed, after taking into account the sum of £420,000 received from the Department of Industry and Commerce, a balance of £1,156 1s. 9d. due to that Department. I understand that this amount was received from the company in April, 1953.

The auditor, in his certificate appended to the accounts, indicated that the balance referred to had been arrived at after taking into account certain adjustments which had not been accepted by the Department and I have inquired regarding this matter.

Subhead J.2.—Remission of Penalties

63. Millers who mill wheat in excess of the quotas allotted under the Agricultural Produce (Cereals) Acts, 1933 to 1939, are liable under section 30 (1) of the 1933 Act, as amended by section 9 of the 1934 Act, to pay to the Minister for Industry and Commerce certain penalties calculated on an ascending scale according to the quantity overmilled.

As stated in a note to the account, penalties totalling £19,056 14s. 11d. for the cereal year 1951-52 have been waived with the sanction of the Department of Finance, the quotas laid down having been exceeded by direction of the Minister for Industry and Commerce. The remission of these penalties was brought to the notice of Dáil Éireann by the inclusion in the estimate of a token provision of £5.

Subhead L.2.—Compensation for Mineral Rights acquired

64. The mineral rights in the Slievardagh coalfield were acquired by the Minister for Industry and Commerce on 6

February 1941 by virtue of the Minerals Acquisition (Slievardagh Coalfield) Order, 1941. As agreement could not be reached on the amounts payable by way of compensation to the former owners the matter was referred to the Mining Board whose awards were issued on 22 November 1952 and 22 December 1952. The amount of £4,824 5s. 11d. charged to this subhead represents portion of the compensation, interest and legal costs payable under these awards. Further sums amounting to £3,576 which remained due at 31 March 1953 were paid in the financial year 1953-54. One award was based on a royalty of 6d. per ton on all coal raised from the coalfield from the date of acquisition, the amount paid being in settlement of the royalty up to 1 February 1953.

65. These mineral rights were leased by the Minister to Comhlucht Gual-láthrach Sliabh Árdachadh, Teoranta, as from 1 May 1942. The assets and liabilities of this company were transferred to Mianraí, Teoranta, on 1 June 1945 under the provisions of the Minerals Company Act, 1945. The property was sold by Mianraí, Teoranta, with effect from 2 February 1953, and the sale agreement provided that the clause in the lease, which had reserved to the Minister a royalty of 3d. per ton on coal, should be amended to require the purchaser to pay a royalty of 9d. per ton on the first 450,000 tons of coal raised and of 6d. per ton on any excess over that figure.

Subhead L. 4.—Advances to Mianraí, Teoranta

66. The sum of £16,614 was advanced to Mianraí, Teoranta, in connection with Slievardagh coalfield out of a sum of £21,000 provided by supplementary estimate. The amount of the advances to the company under section 3 of the Minerals Company Act, 1947, as amended by section 2 of the Minerals Company (Amendment) Act, 1950, was limited to £88,000 and this limit had been reached by 31 March 1952. A note to the supplementary estimate indicated that payments would be made out of the subhead in excess of the limit specified in these statutes, a Bill for the amendment of which would be introduced in Dáil Éireann at the earliest date possible. In reply to my inquiry regarding the proposed legislation I was informed that as the company's interest in the Slievardagh coalfield had been sold no further advances would be required for work in that area and the only purpose of legislation would be to regularise the payment of the sum of £16,614. The Minister considered that it would not be appropriate to introduce legislation solely for that purpose and he proposed, at a later stage, to seek the approval of Dáil Éireann to treat the advance as a non-statutory free grant either by way of provision in the original estimate for the

vote or by a special supplementary estimate, and the Minister for Finance agreed to these proposals.

67. The total liability of the company for advances and for interest thereon, including the sum of £16,614 referred to above, amounted at 31 March 1953 to £199,623 2s. 6d. In exercise of the powers conferred by sections 11 (2) and 12 (3) of the Minerals Exploration and Development Company Act, 1941, and section 8 (2) of the Minerals Company Act, 1945, the Minister for Industry and Commerce, with the consent of the Minister for Finance, agreed to the postponement to 1 April 1953 of the payment by the company of interest on advances and of the repayment of instalments of advances which fell due on 1 April and 1 October 1952.

Operations of Bord na Móna

Subheads M.1., M.2., M.3. and M.4.

68. The issues from the grants-in-aid during the year comprised £26,000 for experiment and research (subhead M.1.), £20,000 for publicity and marketing (subhead M.3.), £30,600 for grants for housing (subhead M.4.) and £324,240 for cost of turf production under local schemes (subhead M.2.). Production under local schemes was confined to machine-won turf and receipts from Bord na Móna in respect of sales amounted to £107,350 which is credited to subhead V.—Appropriations 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 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 1953 to £179,800.

70. Section 6 of the Turf Development Act, 1950, provides for the payment to Bord na Móna of grants of such amounts as the Minister for Industry and Commerce, with the consent of the Minister for Finance, may fix, towards the expenses incurred by the Board under approved schemes for the building of houses for occupation by servants of the Board. This section limits the grant payable for each house to £180 and the total amount of the grants to £360,000. The issues to 31 March 1953 amounted to £84,600.

71. The exchequer extra receipts include a sum of £12,963 17s. 2d. received from Bord na Móna as interest to 31 March 1952 on advances made from voted moneys for the development of certain bogs. The amount outstanding at 1 April 1952 in

respect of these advances was £261,713 2s. 8d. and, with the agreement of the Minister for Finance, this amount is being repaid by means of an annuity over a term of 25 years, interest being calculated at 5 per cent. The first half-yearly instalment of this annuity, £9,227 9s. 11d., which fell due on 1 October 1952, is also included in the exchequer extra receipts.

*Subhead P.—Repayment of Advances for Rural
Electrification*

72. Section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, provides that one moiety of the moneys advanced out of the Central Fund to the Electricity Supply Board for rural electrification shall be repaid out of moneys provided by the Oireachtas at such time or times as the Minister for Finance shall direct. The moiety of advances made in the calendar years 1947 and 1948 was, in accordance with the direction of the Minister for Finance, repaid from the vote for Industry and Commerce to the Central Fund in the financial years 1948-49 and 1949-50, respectively. The subsidy portions of the advances for the calendar years 1949 and 1950 are, by direction of the Minister, being repaid from voted moneys by annuities over a term of 50 years, interest being calculated at 3¼ per cent. The first instalments were paid in the financial years 1950-51 and 1951-52, respectively.

In the year under review the Minister for Finance decided to revert to the earlier procedure whereby the subsidy moiety of advances in a calendar year is repaid to the Central Fund from voted moneys in the financial year commencing on the following 1 April. The sum of £504,809 11s. 0d. charged to this subhead comprises annuities of £25,374 16s. 0d. and £29,434 15s. 0d. in repayment of the subsidy moiety of advances made to the Board in 1949 and 1950, respectively, and £450,000 being one-half of the amount advanced during the calendar year 1951.

Subhead U.—Trade Pavilion at Frankfurt

73. The charge to this subhead includes £8,222, being the cost of erection of the Irish National Pavilion at the Frankfurt Trade Fair, and £147 for miscellaneous expenses, including maintenance of the pavilion. The balance of £1,024 represents the rent of the site for the Autumn, 1952, and Spring, 1953, fairs. A sum of £1,759 was received from exhibitors for display space and has been credited to subhead V.—Appropriations in Aid.

VOTE 51.—TRANSPORT AND MARINE SERVICES

Subhead A.1.—Payments in respect of Steamer Services

74. Under the terms of a settlement dated 9 July 1951 with the Galway Bay Steamboat Company, Ltd., which was

subsequently made a Rule of Court, the Minister for Industry and Commerce agreed, in consideration of the transfer to him of the s.s. "Dun Aengus" together with the other assets of the company, to discharge the debts due by the company as at 5 July 1951 and to pay an amount equal to 2s. 6d. in the pound on its paid-up capital. The Minister, with the approval of the Minister for Finance, subsequently agreed to meet any further debts properly incurred by the company on the Galway-Aran steamer service between 6 July and 3 August 1951, the date from which its operation was undertaken by C oras Iompair  ireann.

The amount of  5,148 9s. 11d. charged to this subhead comprises  4,595 13s. 8d. paid to the company's creditors,  402 16s. 3d. in respect of the paid-up capital of  3,222 10s. 0d. and  150 towards legal costs. A sum of  508 17s. 2d. collected from the company's debtors has been credited to appropriations in aid.

As stated in a note to the account, the s.s. "Dun Aengus" was, with the approval of the Minister for Finance, transferred to C oras Iompair  ireann in November 1952 for a nominal consideration.

Subhead A.2.—C oras Iompair  ireann

75. The total amount paid to C oras Iompair  ireann in the year 1952-53 by way of non-repayable grant towards the operating losses and revenue charges of the Board was  1,923,000. This amount includes a sum of  450,000 in respect of losses incurred in the year ended 31 March 1952 in excess of the subsidy of  1,817,000 paid in that year, and  1,473,000 in respect of the losses incurred in the year ended 31 March 1953, excluding interest on transport stock.

The charge to this subhead also includes a sum of  477,000 which was repaid to the Central Fund in recoupment of the amount advanced to C oras Iompair  ireann in the year ended 31 March 1952, in accordance with section 30 of the Transport Act, 1950, to meet payments of interest on transport stock.

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

76. Reference was made in paragraph 66 of the previous report to the agreement reached between the Minister for Industry and Commerce and the Minister of Commerce, Northern Ireland, regarding the payment and apportionment of the operating losses of the Great Northern Railway Company (Ireland). The sum of  344,999 7s. 5d. was paid to the company towards operating losses and revenue charges for the year ended 31 March 1953 on the understanding that on the final determination and

apportionment of the loss incurred in that year any excess payment found to have been made would be refunded by the company.

It was decided that the apportionment and adjustment of the losses of the company for the period 1 January 1951 to 31 August 1953, the last day of the operation of the service by the company, should be deferred until the accounts and a financial statement covering that period were available. I am informed that these have now been examined and that the question of apportionment and adjustment is under consideration.

Subhead A.5.—Sligo, Leitrim and Northern Counties Railway Company

77. The grant of £3,500 provided by supplementary estimate was made to the Sligo, Leitrim and Northern Counties Railway Company to cover the cost of implementing, as from 1 January 1952, a wage increase recommended by the Labour Court, and towards other revenue charges.

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES

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

78. Reference was made in paragraph 67 of the report on the accounts for 1951-52 to the compulsory acquisition in 1945 of 23 holdings comprising 242 acres in connection with a scheme, which was subsequently abandoned, for the establishment of a village settlement in the vicinity of Shannon Airport. The reconveyance of these lands to the former owners has not yet been completed.

Payments out of subhead E. on foot of compensation, legal costs and land annuities in connection with this project amounted to £249 2s. 3d., while a sum of £54 13s. 6d. for rates on lands not yet reconveyed was paid out of subhead F. The net expenditure on the scheme to 31 March 1953 was £5,008 14s. 5d., including £329, the cost of a holding of 2 acres required for the airport water supply scheme.

79. A sum of £28,368 7s. 9d. was expended on the acquisition of land for the development of Dublin Airport. This sum represents compensation moneys and part of the legal costs in respect of seven holdings of a total area of 133 acres. The acquisition of three other holdings comprising 155 acres was not completed at 31 March 1953. As agreement on the amount of compensation could not be reached with all the landowners, arbitration proceedings were instituted under the provisions of the Air Navigation and Transport Act, 1936, and the Acquisition of Land (Assessment of Compensation) Act, 1919. Owing to

certain ambiguities in the arbitrator's award a test case was submitted to the High Court and the costs, amounting to £249 12s. 9d., are included in the charge to this subhead.

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

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

80. Expenditure during the year on constructional works, including furnishing of buildings, at Dublin and Shannon (Rineanna) Airports amounted to £20,055 14s. 2d. and £52,011 11s. 1d., respectively, bringing the total expenditure as at 31 March 1953 to £1,199,209 19s. 11d. for Dublin Airport and £1,925,769 6s. 6d. for Shannon (Rineanna) Airport, exclusive of expenditure on the acquisition of land.

81. The terms of a contract dated 9 December 1948 for the erection of a new control tower at Shannon (Rineanna) Airport following the destruction by fire of the old tower in March 1948 provided for the payment by the contractor of certain penalties in the event of failure to complete the work by a stipulated date unless an extension was granted by the Minister for Industry and Commerce under conditions specified in the contract. Extensions of the contract period were granted by the Minister from time to time by supplemental agreement under conditions which would not appear to have been covered by the contract and I have inquired as to the circumstances in which these extensions were granted.

82. Alterations costing £3,015, to provide improved facilities for passenger traffic at Dublin Airport, were carried out by Aer Rianta, Teoranta, the company entrusted with the management of the airport. The contract was placed on a time and material basis and I inquired whether competitive tenders had been invited. I was informed that tenders were not sought as the Department regarded Aer Rianta as being in a better position to carry out, economically and conveniently, structural alterations in areas of the terminal building which are in continuous use by passengers and the public than outside contractors who would be unfamiliar with the construction of the building and the services of the airport. All works carried out by Aer Rianta for the Department were on a time and material basis as the maintenance organisation of the company was not equipped for preparing estimates on a competitive basis for lump sum contracts. The normal procedure of preparing detailed plans and specifications for the purpose of a lump sum contract was not adhered to as variations in plans were expected to arise as the work progressed, owing to the nature of the alterations in question.

A sum of £2,000 was paid to Aer Rianta in the year 1952-53 in respect of work done under this contract and is charged to subhead H.

Management of Dublin Airport

83. The accounts of Aer Rianta, Teoranta, for the year 1951-52 revealed a surplus of £19,595 on the management of Dublin Airport. This amount was received from the company and is brought to account as an exchequer extra receipt.

The airport management account for the year ended 31 March 1953 showed the total revenue from the management of Dublin Airport, including £69,627 for landing fees, £38,625 for rents receivable and £5,965 for profit on catering, to be £121,917. The total expenditure amounted to £96,920 leaving a surplus of £24,997 on airport management, which has, I understand, been surrendered to the Exchequer in 1953-54.

Catering Service—Shannon Airport

84. Reference was made in paragraph 74 of the report on the accounts for 1951-52 to the position regarding the completion of an inventory of furniture and equipment supplied to the catering service. A comparison of the results of stocktaking with the inventories of items supplied disclosed deficiencies to the amount of £840 3s. 5d. These were attributed mainly to defective records and have been written off with the sanction of the Department of Finance. The stocktaking also revealed surplus items valued at £2,715 17s. 6d., which have now been taken on store charge. With the exception of articles valued at £176 14s. 0d., which were purchased direct by the catering controller, these surpluses were also attributed to accounting errors.

VOTE 54.—POSTS AND TELEGRAPHS

Subhead E.1.—Conveyance of Mails by Rail

85. With the co-operation of the Northern Ireland postal authorities and the Great Northern Railway Company, improved night mail services between Dublin and Portadown were introduced as from 8 September 1952. The agreed annual payment of £5,720 for the improved services is shared by the British Postal Administration and the Department in the proportions £1,800 and £3,920, respectively.

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

86. The losses borne on the vote for the year ended 31 March 1953 amounted to £6,443 10s. 1d. A classified schedule of these

losses is set out at page 166. At page 169 particulars are given of 38 cases in which cash shortages or misappropriations amounting to £481 9s. 8d. were discovered ; the sums in question were made good and no charge to public funds was necessary.

Stores

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

Included in Appendix No. II to the account (statement of receipts and issues of engineering stores) is a sum of £24,415 being adjustment in respect of the loss of poles arising from an outbreak of fire which occurred at a storage depot. The gross loss was £25,349 but credits in respect of salvaged items amounted to £934. The sanction of the Department of Finance has been sought to write off the loss, and I understand that the question of the adequacy of the fire precautions is under consideration.

In addition to the engineering stores shown in Appendix No. II as valued at £2,594,944 on 31 March 1953, engineering stores to the value of £2,449 were held on behalf of other Government Departments. Stores other than engineering stores were valued at £917,933, including £241,940 in respect of stores held for other Government Departments.

Revenue

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

Sums due for telephone services amounting in all to £868 19s. 5d. were written off during the year as irrecoverable.

Post Office Savings Bank Accounts

89. The accounts of the Post Office Savings Bank for the year ended 31 December 1952 were submitted to a test examination with satisfactory results. The balance due to depositors, inclusive of interest, amounted to £65,583,711 17s. 8d. on 31 December 1952 as compared with £61,406,855 10s. 7d. at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £2,235,744 13s. 4d. Of this sum, £1,596,585 12s. 7d. was paid and credited to depositors in respect of interest, management expenses amounted to £164,822 19s. 0d. and £474,336 1s. 9d. was set aside towards provision against depreciation in the value of securities.

Post Office Factory

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

Including works in progress on 31 March 1953, the expenditure on manufacturing jobs during the year amounted to £38,288, expenditure on repair work (other than repairs to mechanical transport) amounted to £36,542, and expenditure on mechanical transport repairs to £7,944.

VOTE 56.—DEFENCE

Subhead A.3.—Expenses of Equitation Teams at Horse Shows

91. Reference was made in paragraph 66 of the report on the accounts for the year 1948-49 to expenditure amounting to £605 8s. 7d. incurred on the transport of grooms and horses in connection with a continental horse show which was abandoned, and to the undertaking given by the show authorities to consider the question of refund. An offer of 150,000 French francs by way of compensation has been accepted and the sterling equivalent, £153 5s. 11d., is included in the amount credited to subhead Z.—Appropriations in Aid.

Subhead K.—Provisions and Allowances in lieu

92. Statements have been furnished to me showing the cost of production of bread at the Curragh bakery, and of meat at the Dublin and Curragh abattoirs. The unit costs are as follows :—

BREAD	1952-53	1951-52
Cost of production	3.2 pence per lb.	2.8 pence per lb.
Cost delivered Dublin	3.5 „ „ „	3.1 „ „ „
MEAT		
Dublin	... 24.6 „ „ „	24.1 „ „ „
Curragh	... 27.2 „ „ „	27.0 „ „ „

The average price of cattle purchased for the Dublin and Curragh areas was £69 17s. 2d. and £67 14s. 10d. per head, respectively, as compared with £65 9s. 10d. and £63 17s. 4d. in the previous year, while the average production of beef per head was 699 lbs. and 673 lbs., respectively, as compared with 698 lbs. and 682 lbs.

Subhead S.—Barrack Maintenance and Minor Works

93. Sums of £620 5s. 11d. and £192 10s. 8d., respectively, were paid to two contractors in excess of the amounts stipulated in their contracts for painting work. It appeared that the additional payments arose from the use of measurements taken from Bills of Quantities which had been prepared some years previously and were no longer applicable. Arrangements were

made to have the quantities relating to other painting contracts remeasured and checked and I have inquired whether any further contract sums fall to be adjusted.

Subhead U.—Compensation

94. In February, 1945, approximately 24 acres of land was acquired under Emergency Powers (No. 315) Order, 1944 (S.R. and O. No. 74 of 1944) for the purpose of extending a military aerodrome, the agreed compensation being £4,000. Negotiations on certain matters arising out of the acquisition of the property were not concluded until January 1953 when the compensation was paid together with a sum of £947 10s. 2d. representing interest at the rate of 3 per cent. per annum from the date of acquisition, as provided in the Emergency Powers Order.

Subhead Z.—Appropriations in Aid

95. As will be seen from the account, receipts in respect of revenue from lands and premises amounted to £22,013 7s. 4d.

The collection of rents, etc., was found to be generally satisfactory save in the case of certain properties in respect of which arrears due from a number of tenants amounted in January 1953 to £693 16s. 5d. As the arrears continue to accumulate I have inquired regarding the steps taken to secure recovery.

Statement of Losses

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

	£	s.	d.
Cash losses charged to "Balances Irrecoverable"	279	14	9
Deficiencies of stores and other losses not affecting the 1952-53 vote ...	5,944	12	0

The corresponding figures of losses in the previous year were £820 15s. 1d. and £4,719 17s. 1d.

As stated in paragraph 82 of the report on the accounts for the year 1947-48, regulations provide that a soldier who is in occupation of married quarters shall vacate them within a stated period after his discharge or transfer to the Reserve, and also that a charge shall be made for each day during which quarters are overheld. Item 7 of the Statement of Losses relates to four cases in which quarters were overheld for prolonged periods and charges amounting to £569 19s. 6d. accrued. After appropriating various credits amounting to £302 0s. 6d. which were due to the ex-soldiers concerned, the balance, £267 19s. 0d., was written off as irrecoverable. I have inquired as to the number of cases of overholding and also regarding the collection of the prescribed charge.

Suspense Account

97. In five cases of accidents involving vehicles allotted to units of An Fórsa Cosanta Áitiúil compensation, including costs, totalling £1,716 13s. 4d. was paid and charged to a suspense account by direction of the Department of Finance pending consideration of the question of recovery from the funds of the units concerned. I am informed that the decision of the Department of Finance has not yet been received.

Stores

98. A considerable quantity of spare parts for certain motor vehicles became surplus to requirements at the termination of the Emergency in 1946. Sales up to 31 March 1953 realised approximately £10,900 and I am informed that a list of the remaining surplus spare parts has been prepared and is under examination with a view to determining the most satisfactory method of disposal.

I have inquired whether any action was taken to dispose of a quantity of medical supplies which appeared to be surplus to requirements or to have deteriorated in store.

VOTE 57.—ARMY PENSIONS

Subhead O.—Special Allowances to Persons who served in Easter Week, and to Persons awarded Medals

99. Section 7 of the Army Pensions Act, 1943, as amended by the Army Pensions Acts, 1946 and 1949, authorises the grant of special allowances to persons who were members of an organisation to which Part II of the Army Pensions Act, 1932, applies, and who were granted medals in respect of such membership, provided the Minister for Defence is satisfied that such medals had been duly awarded. In two cases in which special allowances were granted to the holders of medals subsequent departmental inquiries established that the medals had not, in fact, been duly awarded. Payment of the special allowances was discontinued and recovery of the amounts already paid, totalling £520 17s. 1d., has been sought. Of this amount £122 4s. 7d. is charged in the account for the year under review and £393 19s. 2d. in the accounts of previous years. The balance, £4 13s. 4d., was paid in the current financial year.

I have inquired regarding the arrangements in operation for the verification of applications for medals, and whether any other cases have arisen in which it has been established that medals issued were not duly awarded.

VOTE 58.—EXTERNAL AFFAIRS

*Representatives Abroad**Subhead B.1.—Salaries, Wages and Allowances*

100. Officers serving in certain countries whose salaries and allowances are fixed in national currency are paid compensation in respect of the depreciation of the purchasing power of that currency in their countries of accreditation. Regulations approved by the Department of Finance provide for the reduction of the compensation payable in respect of periods of absence of officers from their countries of accreditation and I am in communication with the Accounting Officer regarding the method by which the amount of the reduction is determined in such cases.

VOTE 61.—OLD AGE PENSIONS

Subhead A.—Pensions and Supplements

101. In accordance with section 77 of the Social Welfare Act, 1952, Old Age Pensions and Pensions to Blind Persons were increased by 1s. 6d. a week from 4 July 1952. As from 2 January 1953 new means limits were introduced and the rules for calculating means were modified.

102. With the authority of the Department of Finance expenditure amounting to £35 5s. 0d. has been included in the charge to this subhead in respect of pensions paid for which vouchers could not be produced. As alternative evidence of payment was available I have admitted the charge against the vote.

VOTE 63.—UNEMPLOYMENT INSURANCE AND
UNEMPLOYMENT ASSISTANCE*Subhead A.—Payment to the Unemployment Fund*

103.—Exchequer contributions to the Unemployment Fund under section 5 of the Unemployment Insurance Act, 1920, as amended by the Unemployment Insurance Act, 1933, ceased as from 5 January 1953. From that date these Acts were repealed by the Social Welfare Act, 1952, and the Social Insurance Fund was established. Payments to the latter Fund are provided for in the vote for Social Insurance (*see* paragraph 112).

Subhead D.—Unemployment Assistance

104. Under the provisions of section 9 (1) of the Unemployment Assistance (Amendment) Act, 1935, as amended by the

Social Welfare Act, 1952, a person is not entitled to receive unemployment assistance while he is in receipt of, or entitled to, unemployment benefit. Pending determination of entitlement to unemployment benefit claimants are paid unemployment assistance provided they fulfil the necessary statutory conditions, and if entitlement is established the decision already made authorising payment of unemployment assistance is revised. The Social Welfare (Assistance Decisions and Appeals) Regulations, 1953 (S.I. No. 9 of 1953) provide that, in the case of revised decisions, payments of assistance already made may be treated as payments on account of any other assistance or benefit properly payable. During the year under review a sum of £18,458 16s. 7d. was credited to this subhead in respect of payments of unemployment assistance subsequently treated as payments on account of unemployment benefit. This amount was determined on an estimated basis in the absence of definite figures as to the amounts so paid. I was informed that the amount to be credited in respect of 1953-54 will also be estimated but that arrangements have been made to have exact figures available for 1954-55 and subsequent years.

Subhead F.—Unemployment Benefit

105. The rates of unemployment benefit were increased by the Social Welfare Act, 1952, as from 3 July 1952 and higher rates of contributions became payable from 6 October 1952. In accordance with the provisions of the Act a sum of £51,624 was paid from this subhead to the Social Insurance Fund in respect of the resulting additional charge for the period 3 July to 5 October 1952.

VOTE 64.—WIDOWS' AND ORPHANS' PENSIONS

Subhead B.—Payment to Widows' and Orphans' Pensions Fund

106. Under the provisions of the Social Welfare Act, 1952, the rates of widows' and orphans' contributory pensions were increased as from 4 July 1952 and higher rates of contributions became payable from 6 October 1952. A sum of £98,044 in respect of the additional expenditure thus incurred became payable to the Widows' and Orphans' Pensions Fund under sections 103 and 104 of the Act. The Act further provided for increased rates of widows' and orphans' non-contributory pensions as from 4 July 1952 and under sections 105 and 106 a sum of £298,435 became payable to the Widows' and Orphans' Pensions Fund in respect of the additional expenditure on these pensions from that date to 1 January 1953.

Of the total amount thus payable, sums amounting to £160,000

were paid to the Widows' and Orphans' Pension Fund and the balance, £236,479, was paid to the Social Insurance Fund following the transfer to that Fund of the assets and liabilities of the former Fund.

Subhead C.—Widows' and Orphans' Non-Contributory Pensions

107. Non-contributory pensions became payable from voted moneys as from 5 January 1953 in accordance with section 61 (1) of the Social Welfare Act, 1952, and have been charged to this vote from that date. As stated in the previous paragraph the rates of both contributory and non-contributory pensions were increased from 4 July 1952. Owing to the urgency of implementing these provisions of the Act, books of supplementary pension orders were issued which did not indicate whether they related to contributory or non-contributory pensions and it became necessary to apportion on an estimated basis the total amount paid in respect of the increases. The Social Welfare (Determination of Expenditure on Pensions) Order, 1953 (S.I. No. 310 of 1953) provided for the apportionment, and a sum of £63,143 11s. 0d. has accordingly been charged to this subhead in respect of increases of non-contributory pensions paid during the period 5 January to 31 March 1953.

VOTE 65.—NATIONAL HEALTH INSURANCE

Subhead B.—Grants towards Benefits, Expenses of Administration and Supplements

108. The rates of sickness and disablement benefits were increased by the Social Welfare Act, 1952, as from 7 July 1952 and higher rates of contributions became payable from 6 October 1952. In accordance with the Act a sum of £253,169 was paid to the Social Insurance Fund in respect of the additional expenditure on benefits during the period 7 July to 5 October 1952.

Subhead C.—Investment Return

109. As stated in previous reports section 21 of the Social Welfare Act, 1950, empowered the Minister for Social Welfare to make payments out of the National Health Insurance Fund in respect of expenditure on the acquisition of lands, premises, furniture or equipment, or the construction or reconstruction of premises. It also provided that an investment return in the form of contributions to the Fund should be made in respect of such payments at rates to be agreed upon from time to time between the Minister for Social Welfare and the Minister for Finance. Such contributions fell to be made out of moneys provided by

the Oireachtas. Payments made out of the Fund under this section during the period from 1 April 1952 to 4 January 1953 amounted to £188,682 19s. 1d., bringing the total payments so made to £882,545 18s. 8d. As shown in the account, the amount of the investment return paid to the Fund from this vote in the year under review was £21,800 (see also paragraph 113).

VOTE 72.—TOURISM

Subhead A.—Tourist Development (Grant-in-Aid)

Subhead B.—Tourist Publicity (Grant-in-Aid)

110. Section 15 of the Tourist Traffic Act, 1939, provided for the payment to the Irish Tourist Board of non-repayable grants within an annual limit of £45,000. The Irish Tourist Board was renamed An Bord Fáilte by section 4 of the Tourist Traffic Act, 1952, which became law on 3 July 1952. Section 10 of this Act empowered the Minister for Industry and Commerce, with the consent of the Minister for Finance, to pay an Bord, out of moneys provided by the Oireachtas, such non-repayable grants, not exceeding in the aggregate £250,000 in any one financial year, as it should from time to time require. The amount issued out of the grant-in-aid for tourist development under these authorities was £60,000 (subhead A.).

111. Section 33 of the Tourist Traffic Act, 1952, gave statutory authority for the establishment of Fógra Fáilte for the purpose of engaging in tourist publicity. Section 35 of the Act empowered the Minister for Industry and Commerce, with the consent of the Minister for Finance, to pay to this body, out of moneys provided by the Oireachtas, such non-repayable grants not exceeding in the aggregate £250,000 in any one financial year as it should from time to time require. The amount of the grant-in-aid issued to Fógra Fáilte was £150,000 (subhead B.).

VOTE 73.—SOCIAL INSURANCE

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

112. In accordance with section 39 (1) of the Social Welfare Act, 1952, the Social Insurance Fund was established as from 5 January 1953, the appointed day for the purposes of the Act. Section 39 (9) (a) provides that the amount by which the income of the Fund for any financial year is less than its expenditure shall be paid into the Fund out of moneys provided by the Oireachtas. Section 39 (9) (b) provides that for this purpose

the income and expenditure of the Fund for a financial year shall be determined by the Minister for Social Welfare on such basis as may be agreed upon between him and the Minister for Finance. Pursuant to these provisions a sum of £902,000 has been paid into the Fund from this vote.

Subhead B.—Investment Return

113. As stated in paragraph 109, section 21 of the Social Welfare Act, 1950 empowered the Minister for Social Welfare to make payments from the National Health Insurance Fund for certain specified purposes. This section was amended by section 68 (5) (e) of the Social Welfare Act, 1952 to enable such payments to be made from the Social Insurance Fund and for an investment return to be made to that Fund from moneys provided by the Oireachtas.

During the period 5 January to 31 March 1953 the payments so made from the Social Insurance Fund amounted to £82,574 15s. 10d. which, together with sums amounting to £882,545 18s. 8d. paid from the National Health Insurance Fund up to and including 4 January 1953, brings the total expenditure to £965,120 14s. 6d. as at 31 March 1953. As shown in the account, the amount of the investment return paid from this vote to the Social Insurance Fund was £8,068.

LIAM Ó CADHLA,

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

19 February 1954.

PUBLIC SERVICES

APPROPRIATION ACCOUNTS, 1952-53

SUMMARY

Page	No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)		Appropriations in Aid Realised		Net Expenditure		Expenditure (Gross) compared with Estimate		Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote	
						£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.		£	s. d.		£	s. d.	Estimated	Realised
2	1	PRESIDENT'S ESTABLISHMENT ...	6,440	—	6,440	6,365	12 6	—	—	6,365	12 6	74	7 6	—	—	74	7 6	—	—	1
3	2	HOUSES OF THE OIREACHTAS ...	212,520	—	212,520	209,884	14 2	—	—	209,884	14 2	2,635	5 10	—	—	2,635	5 10	—	—	2
5	3	DEPARTMENT OF THE TAOISEACH ...	26,250	—	26,250	25,993	5 8	—	—	25,993	5 8	256	14 4	—	—	256	14 4	—	—	3
6	4	CENTRAL STATISTICS OFFICE ...	131,330	150	131,180	122,182	0 5	362	9 0	121,819	11 5	9,147	19 7	212	9 0	9,360	8 7	—	—	4
8	5	COMPTROLLER AND AUDITOR GENERAL ...	39,340	5,740	33,600	36,916	12 0	5,682	0 0	31,234	12 0	—	—	—	—	58	0 0	—	—	5
9	6	OFFICE OF THE MINISTER FOR FINANCE ...	165,865	1,505	164,360	153,312	8 1	1,010	3 0	152,302	5 1	12,552	11 11	—	—	494	17 0	—	—	6
11	7	OFFICE OF THE REVENUE COMMISSIONERS ...	1,734,870	55,000	1,679,870	1,717,903	15 10	70,066	17 6	1,647,836	18 4	16,966	4 2	15,066	17 6	—	—	—	—	7
15	8	OFFICE OF PUBLIC WORKS ...	369,300	82,200	287,100	344,520	5 2	76,481	10 9	268,038	14 5	24,779	14 10	—	—	5,718	9 3	—	—	8
18	9	PUBLIC WORKS AND BUILDINGS ...	3,065,147	88,097	2,977,050	2,643,498	14 0	119,530	1 2	2,523,968	12 10	421,648	6 0	31,433	1 2	—	—	—	—	9
24	10	EMPLOYMENT AND EMERGENCY SCHEMES ...	1,008,000	—	1,008,000	837,771	7 1	—	—	837,771	7 1	170,228	12 11	—	—	—	—	1,000	—	10
26	11	MANAGEMENT OF GOVERNMENT STOCKS ...	32,620	—	32,620	32,603	1 2	—	—	32,603	1 2	16	18 10	—	—	—	—	—	—	11
27	12	STATE LABORATORY ...	16,890	—	16,890	16,476	2 5	—	—	16,476	2 5	413	17 7	—	—	—	—	1,200	—	12
28	13	CIVIL SERVICE COMMISSION ...	51,475	12,325	39,150	46,191	19 4	14,448	8 10	31,743	10 6	5,283	0 8	—	—	—	—	—	—	13
30	14	AN CHOMHAIRLE EALAÍON ...	10,000	—	10,000	10,000	0 0	—	—	10,000	0 0	—	—	—	—	—	—	—	—	14
31	15	COMMISSIONS AND SPECIAL INQUIRIES ...	10,100	—	10,100	7,089	13 1	—	—	7,089	13 1	3,010	6 11	—	—	—	—	—	—	15
34	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,151,605	41,505	1,110,100	1,136,932	19 5	40,284	7 6	1,096,648	11 11	14,672	0 7	—	—	1,220	12 6	7,220	—	16
37	17	RATES ON GOVERNMENT PROPERTY ...	271,500	900	270,600	269,866	15 9	881	16 6	268,984	19 3	1,633	4 3	—	—	18	3 6	—	—	17
38	18	SECRET SERVICE ...	5,000	—	5,000	4,162	13 10	—	—	4,162	13 10	837	6 2	—	—	—	—	—	—	18
39	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	19,000	—	19,000	18,548	9 2	—	—	18,548	9 2	451	10 10	—	—	—	—	—	—	19
40	20	SUPPLEMENTARY AGRICULTURAL GRANTS ...	4,050,989	—	4,050,989	4,047,989	7 7	—	—	4,047,989	7 7	2,999	12 5	—	—	—	—	—	—	20
41	21	LAW CHARGES ...	109,930	4,000	105,930	104,171	14 7	13,041	17 5	91,129	17 2	5,758	5 5	9,041	17 5	14,800	2 10	—	—	21
43	22	UNIVERSITIES AND COLLEGES ...	547,074	—	547,074	546,624	0 0	—	—	546,624	0 0	450	0 0	—	—	—	—	—	—	22
44	23	MISCELLANEOUS EXPENSES ...	26,250	—	26,250	25,614	19 6	—	—	25,614	19 6	635	0 6	—	—	—	—	—	—	23
46	24	STATIONERY AND PRINTING ...	648,625	78,405	570,220	641,572	13 7	83,409	5 2	558,163	8 5	7,052	6 5	5,004	5 2	—	—	—	—	24
50	25	VALUATION AND BOUNDARY SURVEY ...	67,405	7,495	59,910	65,930	12 7	7,445	12 2	58,485	0 5	1,474	7 5	—	—	49	7 10	—	—	25
52	26	ORDNANCE SURVEY ...	62,320	7,500	54,820	58,588	6 1	7,617	10 2	50,970	15 11	3,731	13 11	117	10 2	—	—	—	—	26
54	27	AGRICULTURE ...	7,711,367	517,137	7,194,230	7,428,202	9 1	479,592	4 11	6,948,610	4 2	283,164	10 11	—	—	37,544	15 1	34,050	—	27
70	28	FISHERIES ...	248,992	37,462	211,530	218,637	2 9	33,486	10 7	185,150	12 2	30,354	17 3	—	—	3,975	9 5	—	—	28
73	29	OFFICE OF THE MINISTER FOR JUSTICE ...	80,370	—	80,370	74,733	11 4	—	—	74,733	11 4	5,636	8 8	—	—	—	—	450	—	29
75	30	GÁRDA SÍOCHÁNA ...	3,684,796	75,956	3,608,840	3,572,329	14 3	86,848	11 11	3,485,481	2 4	112,466	5 9	10,892	11 11	—	—	4,200	—	30
79	31	PRISONS ...	217,059	20,039	197,020	207,081	3 2	20,738	0 1	186,343	3 1	9,977	16 10	—	—	—	—	—	—	31
82	32	DISTRICT COURT ...	80,930	—	80,930	74,668	5 11	—	—	74,668	5 11	6,261	14 1	—	—	—	—	16,000	—	32
83	33	CIRCUIT COURT ...	144,365	28,525	115,840	138,537	2 5	30,748	3 5	107,788	19 0	5,827	17 7	2,223	3 5	—	—	—	—	33
85	34	SUPREME COURT AND HIGH COURT OF JUSTICE ...	90,155	2,365	87,790	89,281	10 0	2,777	9 1	86,504	0 11	873	10 0	412	9 1	—	—	2,600	—	34
87	35	LAND REGISTRY AND REGISTRY OF DEEDS ...	88,380	—	88,380	86,032	6 0	—	—	86,032	6 0	2,347	14 0	—	—	—	—	—	—	35
89	36	PUBLIC RECORD OFFICE ...	9,090	—	9,090	8,508	2 8	—	—	8,508	2 8	581	17 4	—	—	—	—	—	—	36
90	37	CHARITABLE DONATIONS AND BEQUESTS ...	4,348	38	4,310	4,141	6 11	37	2 6	4,104	4 5	206	13 1	—	—	17	6	5	—	37
91	38	LOCAL GOVERNMENT ...	4,438,685	43,665	4,395,020	4,423,932	7 7	44,645	1 2	4,379,287	6 5	14,752	12 5	980	1 2	—	—	—	—	38
95	39	OFFICE OF THE MINISTER FOR EDUCATION ...	329,478	88	329,390	327,275	13 6	87	0 9	327,188	12 9	2,202	6 6	—	—	19	3	—	—	39
97	40	PRIMARY EDUCATION ...	7,597,860	97,400	7,500,460	7,551,708	13 4	99,947	0 5	7,451,761	12 11	46,151	6 8	2,547	0 5	—	—	—	—	40
107	41	SECONDARY EDUCATION ...	1,311,085	42,115	1,268,970	1,297,519	19 6	44,159	10 3	1,253,360	9 3	13,565	0 6	2,044	10 3	—	—	—	—	41
113	42	TECHNICAL INSTRUCTION ...	887,014	35,114	851,900	879,830	9 0	35,487	8 11	844,343	0 1	7,183	11 0	—	—	—	—	—	—	42
115	43	SCIENCE AND ART ...	169,520	6,330	163,190	159,843	10 9	8,130	10 11	151,712	19 10	9,676	9 3	1,800	10 11	—	—	—	—	43
121	44	REFORMATORY AND INDUSTRIAL SCHOOLS ...	245,550	8,850	236,700	238,350	5 9	8,445	0 6	229,905	5 3	7,199	14 3	—	—	404	19 6	—	—	44
123	45	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	62,830	—	62,830	62,380	0 0	—	—	62,380	0 0	450	0 0	—	—	—	—	—	—	45
124	46	NATIONAL GALLERY ...	10,860	—	10,860	10,431	12 9	—	—	10,431	12 9	428	7 3	—	—	—	—	5	—	46
125	47	LANDS ...	1,948,950	147,480	1,801,470	1,939,172	0 3	149,920	14 0	1,789,251	6 3	9,777	19 9	2,440	14 0	—	—	—	—	47
133	48	FORESTRY ...	1,168,450	172,750	995,700	1,163,762	12 5	179,151	1 11	984,611	10 6	4,687	7 7	6,401	1 11	—	—	—	—	48
137	49	GAELTACHT SERVICES ...	534,809	245,149	289,660	341,220	18 11	232,213	3 0	109,007	15 11	193,588	1 1	—	—	12,935	17 0	35,000	—	49
141	50	INDUSTRY AND COMMERCE ...	9,796,300	223,120	9,573,180	8,288,176	9 6	118,052	5 5	8,170,124	4 1	1,508,123	10 6	—	—	105,067	14 7	14,500	—	50
149	51	TRANSPORT AND MARINE SERVICES ...	3,152,700	5,370	3,147,330	3,053,014	8 6	6,193	9 3	3,046,820	19 3	99,685	11 6	—	—	823	9 3	—	—	51
153	52	AVIATION AND METEOROLOGICAL SERVICES ...	733,098	192,518	540,580	609,109	13 0	245,319	4 4	363,790	8 8	123,988	7 0	—	—	52,801	4 4	—	—	52
159	53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	24,870	—	24,870	23,534	10 2	—	—	23,534	10 2	1,335	9 10	—	—	—	—	26,500	—	53
160	54	POSTS AND TELEGRAPHS ...	7,667,840	307,840	7,360,000	7,449,826	6 2	339,398	7 9	7,110,427	18 5	218,013	13 10	31,558	7 9	—	—	—	—	54
179	55	WIRELESS BROADCASTING ...	302,260	63,000	239,260	266,898	6 3	68,138	7 11	198,759	18 4	35,361	13 9	5,138	7 11	—	—	230,000	—	55
182	56	DEFENCE ...	7,381,955	163,385	7,218,570	7,221,932	4 5	173,551	15 11	7,048,380	8 6	160,022	15 7	10,166	15 11	—</				



PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended in the year ended 31st March, 1953, 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 1952).

Particulars	1952-53		1951-52	
	Actual	Grant	Actual	Grant
A.—Salaries, Wages and Allowances	5,440	5,480	7,100	7,150
B.—Travelling and incidental Expenses	100	100	110	110
C.—Telephone	—	—	—	—
D.—Motor Cars—Replacement Grant	—	—	—	—
TOTAL	5,540	5,580	7,210	7,260

APPROPRIATION ACCOUNTS— PUBLIC SERVICES,

1952-53

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATED AND GRANT

B.—Travelling expenses proved to be in excess of the provision made which was necessarily conjectural.

C.—Expenditure cannot be definitely estimated.

DEPARTMENT OF FINANCE
18th September, 1953.

I have examined the above Account in accordance with the provisions of the Expenditure and Audit Departments Act, 1951. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct.

Comptroller and Auditor General.

	Estimated	Realized
TOTAL	24,588,902	24,540,177
Original	22,103,220	22,103,220
Supplementary	2,485,682	2,436,957
Surplus to be surrendered	—	5,038,957

Extra Receipts payable to Exchequer
Fee for translation services

PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, Wages and Allowances	5,640	5,480 7 10	159 12 2	—		
B.—Travelling and Incidental Expenses	100	216 11 0	—	116 11 0		
C.—Telegrams and Telephones	400	368 13 8	31 6 4	—		
D.—Motor Cars—Replacement Grant	300	300 0 0	—	—		
TOTAL ...£	6,440	6,365 12 6	190 18 6	116 11 0		

Surplus to be surrendered ... £74 7 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Travelling expenses proved to be in excess of the provision made, which was necessarily conjectural.
 C.—Expenditure cannot be accurately estimated.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
 18th September, 1953.

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, 1953, 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	
	£	£ s. d.	£	s. d.	£	s. d.
DÁIL ÉIREANN						
A.—Salaries and Allowances of Teachtaí	83,297	82,551 10 0	745 10 0		—	
B.—Travelling Expenses of Teachtaí						
Original £25,000						
Supplementary 10,000	35,000	35,264 11 5	—		264 11 5	
SEANAD ÉIREANN						
C.—Salaries and Allowances of Seanadóirí	29,679	29,183 19 11	495 0 1		—	
D.—Travelling Expenses of Seanadóirí						
Original £4,000						
Supplementary 1,500	5,500	5,791 14 7	—		291 14 7	
HOUSES OF THE OIREACHTAS						
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	53,839	51,581 18 6	2,257 1 6		—	
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	800	891 1 8	—		91 1 8	
G.—Telegrams and Telephones	900	1,297 18 1	—		397 18 1	
H.—Witnesses' Expenses	5	—	5 0 0		—	
I.—Inter-Parliamentary Activities (Grant-in-Aid)	3,000	2,822 0 0	178 0 0		—	
J.—Restaurant — Contribution in respect of Catering Expenses	500	500 0 0	—		—	
TOTAL						
Original £201,020						
Supplementary 11,500	£ 212,520	209,884 14 2	3,680 11 7		1,045 5 9	
Surplus to be surrendered			£2,635 5 10			
			Estimated		Realised	
Extra Receipts payable to Exchequer			£		£	
Fee for translation services			—		17	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Senators used their own motor cars to a greater extent than was anticipated.
- F.—The cost of uniforms was greater than expected.
- G.—The use of telephone services was greater than anticipated.
- I.—The full amount of the grant-in-aid was not required.

NOTES

Fees (stamps) amounting to £81 in respect of this service were received during the year.

This Account includes expenditure of £720, approximately, in respect of the remuneration of an officer lent, without repayment, to another service. The Account of another Vote includes expenditure of £220, approximately, in respect of the remuneration of an officer lent, without repayment, to this service.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances						
<i>Original</i> £24,670						
<i>Supplementary</i> 10						
	24,680	24,730 7 4	—		50 7 4	
B.—Travelling Expenses ...	800	670 0 11	129 19 1		—	
C.—Incidental Expenses ...	270	154 18 6	115 1 6		—	
D.—Telegrams and Telephones	500	437 18 11	62 1 1		—	
TOTAL						
<i>Original</i> ... £26,240						
<i>Supplementary</i> 10						
	£ 26,250	25,993 5 8	307 1 8		50 7 4	

Surplus to be surrendered ... £256 14 4

Estimated

Realised

Extra Receipts payable to Exchequer

 Repayment of salary of loaned officer ...

£

—

£

1,062

s. d.

17 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The estimate for this subhead, which includes provision for official visits of Ministers abroad, was necessarily conjectural.

C.—Expenditure for which provision was made did not materialise.

D.—Expenditure cannot be accurately estimated.

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,

18th September, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	115,967	112,303 2 8	3,663 17 4	—	—	—
B.—Travelling Expenses	500	316 16 3	183 3 9	—	—	—
C.—Incidental Expenses	320	314 4 0	5 16 0	—	—	—
D.—Telegrams and Telephones	680	722 1 4	—	—	42 1 4	—
E.—Census of Population, 1951	160	176 3 3	—	—	16 3 3	—
F.—Special Statistical Inquiries	13,653	8,299 12 11	5,353 7 1	—	—	—
G.—Subscriptions, etc., to International Organisations	50	50 0 0	—	—	—	—
GROSS TOTAL ...£	131,330	122,182 0 5	9,206 4 2	—	58 4 7	—
			Surplus of Gross Estimate over Expenditure £9,147 19 7			
	Estimated	Realised	Surplus of Appropriations in Aid realised			
<i>Deduct—</i>						
H.—Appropriations in Aid ...	150	362 9 0	£212 9 0	—	—	—
NET TOTAL ...£	131,180	121,819 11 5	Total Surplus to be surrendered £9,360 8 7			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Refund of salary of loaned officer	—	210 19 7
Compensation for loss of services of officer injured in accident	—	30 6 0
Miscellaneous	—	13 2 3
		£254 7 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—The number of visits by officers to international conferences, etc., abroad was less than expected.

D. and E.—Casual variations.

F.—Saving due to deferment of National Farm Survey.

EXTRA REMUNERATION (exceeding £50)

Four Clerical Officers received £102 9s. 8d., £74 12s. 6d., £71 3s. 7d. and £56 8s. 8d., respectively, and a Temporary Male Clerk received £68 6s. 9d. for overtime.

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,

5th November, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	38,750	36,329 4 10	2,420 15 2			—
B.—Travelling Expenses	370	383 12 1	—			13 12 1
C.—Incidental Expenses	220	203 15 1	16 4 11			—
GROSS TOTAL ...£	39,340	36,916 12 0	2,437 0 1			13 12 1
			Surplus of Gross Estimate over Expenditure £2,423 8 0			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
<i>Deduct—</i> D.—Appropriations in Aid	5,740	5,682 0 0	£58 0 0			
NET TOTAL ...£	33,600	31,234 12 0	Net Surplus to be surrendered £2,365 8 0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled for portion of the year, to the absence of officers on sick leave without pay or at reduced pay, and to provision for a lump sum payment on marriage not being required.
- B.—Excess due to increased rates of subsistence as from 1st April, 1952, partly offset by expenses of local audits being less than anticipated.
- C.—Saving due to expenditure on telephones being less than anticipated.
- D.—Appropriations in Aid. Deficit due to non-receipt of one audit fee before 31st March, 1953.

C. O'NEILL,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CUNTAS AGUS CISTE,
2 Feabhra, 1954.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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		
	£	£ s. d.	£	s.	d.	£	s.	d.
OFFICE OF THE MINISTER FOR FINANCE								
A.—Salaries, Wages and Allowances								
<i>Original</i>	£145,740							
<i>Supplementary</i>	10							
	145,750	134,488 8 9	11,261 11 3					
A.A.—Actuary	250	—	250 0 0					
B.—Travelling Expenses ...	500	281 11 8	218 8 4					
C.—Incidental Expenses ...	900	356 19 9	543 0 3					
D.—Telegrams and Telephones	2,200	2,361 10 11	—			161 10 11		
PAYMASTER-GENERAL'S OFFICE								
E.—Salaries, Wages and Allowances	16,135	15,671 10 6	463 9 6					
F.—Travelling and Incidental Expenses	130	152 6 6	—			22 6 6		
GROSS TOTAL								
<i>Original</i>	£165,855							
<i>Supplementary</i>	10							
	£ 165,865	153,312 8 1	12,736 9 4			183 17 5		
Surplus of Gross Estimate over Expenditure £12,552 11 11								
Deficiency of Appropriations in Aid realised								
<i>Deduct—</i>								
G.—Appropriations in Aid ...	1,505	1,010 3 0	£494 17 0					
NET TOTAL								
<i>Original</i>	£164,350							
<i>Supplementary</i>	10							
	£ 164,360	152,302 5 1	£12,057 14 11					
Net Surplus to be surrendered								

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

B.—The volume of travelling was less than expected.

C.—Saving due to advertising and miscellaneous expenditure being less than expected.

D.—Some accounts proper to the previous year were not ready for payment until 1952-53.

F.—Excess mainly due to increased outlay on uniforms.

G.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Expenses of management of the Local Loans Fund	1,000	1,000	0 0
(2) Commission charged to sundry departmental funds on purchases of securities by the Government Stockbroker	500	6	5 0
(3) Miscellaneous	5	3	18 0
	<u>£1,505</u>	<u>£1,010</u>	<u>3 0</u>

EXTRA REMUNERATION (exceeding £50)

From the Central Bank the Secretary of the Department received £500 as a director of the Bank. An Assistant Secretary received £150 as a director of Ceimici, Teoranta, and £150 as a director of Irish Steel Holdings, Limited. Another Assistant Secretary received £250 as deputy chairman of Ceimici, Teoranta, and a Deputy Assistant Secretary received £250 as a director of Córas Tráchtála, Teoranta.

From this Vote a Clerical Officer received £77 15s. 9d. for overtime.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th November, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances, etc. ...	1,581,640	1,560,568 14 4	21,071 5 8	—	—	
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ...	1,310	1,256 0 0	54 0 0	—	—	
B.—Travelling Expenses ...	22,000	20,586 1 6	1,413 18 6	—	—	
C.—Removal Expenses ...	3,000	1,760 0 7	1,239 19 5	—	—	
D.—Poundage to Distributor of Stamps ...	500	388 17 5	111 2 7	—	—	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	84,670	84,318 5 10	351 14 2	—	—	
F.—Carriage of Parcels, Advertisements, etc. ...	890	987 9 4	—	97 9 4	—	
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	7,050	10,894 7 10	—	3,844 7 10	—	
H.—Telegrams and Telephones ...	9,200	9,115 5 0	84 15 0	—	—	
I.—Uniform Clothing ...	6,370	6,535 0 6	—	165 0 6	—	
J.—Boat Hire, Cycles and other Conveyances ...	570	472 5 2	97 14 10	—	—	
K.—Motor Cars for Frontier Patrols ...	10,000	9,880 16 10	119 3 2	—	—	
L.—Revenue Instruments, etc. ...	710	898 17 8	—	188 17 8	—	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	6,500	8,701 13 1	—	2,201 13 1	—	
N.—Incidental Expenses ...	290	361 10 6	—	71 10 6	—	
O.—Provision of Rooms for Official Purposes ...	160	174 12 5	—	14 12 5	—	

Service	Grant	Expenditure	Expenditure compared with Grant		
			Less than Granted		More than Granted
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
P.—Compensation	5	9 10 6	—		4 10 6
Q.—Losses by Default, Fraud and Accident ...	5	171 17 10	—		166 17 10
S.—Customs Co-operation ...	—	822 9 6	—		822 9 6
GROSS TOTAL ...£	1,734,870	1,717,903 15 10	24,543 13 4		7,577 9 2
			Surplus of Gross Estimate over Expenditure £16,966 4 2		
Deduct—	Estimated	Realised	Surplus of Appropriations in Aid realised £15,066 17 6		
R.—Appropriations in Aid ...	55,000	70,066 17 6			
NET TOTAL ...£	1,679,870	1,647,836 18 4	Total Surplus to be surrendered £32,033 1 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to vacancies remaining unfilled. Included are *ex-gratia* payments amounting to £665 to certain members of the Preventive Staff (Department of Finance minute E.104/4/50) and £15 to a Typist (Department of Finance minute E.2/3/51).
- AA.—Saving due to variations in the staffing of the Conjoint Office.
- B.—Saving is due to variations in the number and amount of claims falling due for payment.
- C.—Saving caused by a reduction in the number and cost of removals.
- D.—Sales of stamps were less than anticipated.
- E.—Saving due to payments to banks, public bodies, railway companies, etc., being less than anticipated. Included are *ex-gratia* payments amounting to £380 to certain Collectors of Taxes (Department of Finance minute E.3/8/50) and £200 to two head office officials who had acted as Collectors of Taxes (Department of Finance minute E.2/7/52).
- F.—The excess was due mainly to advertising which was greater than expected.
- G.—The excess was due to the cost of production of commemorative postage stamps for which no provision had been made in the estimate.
- H.—Minor variation.
- I.—The cost of authorised improvements in uniforms and cap badges was higher than anticipated.
- J.—Purchase of some new cycles, for which provision had been made, was deferred.
- K.—Provision for purchase of new cars was not fully utilised, saving being partly offset by increased cost of petrol and repairs.
- L.—Excess due mainly to purchase of reserve stock.
- M.—Excess due to a heavy award of costs against the Department in one case and by increased fees to Counsel.

N.—Excess due mainly to expenditure on authorised *ex-gratia* payments scheduled hereunder :—

Four cases amounting to £3 13s. 11d. as compensation for clothing damaged by defective office equipment ; five cases amounting to £74 7s. 6d. in respect of medical, etc., expenses of Preventive Staff assaulted whilst on duty (Department of Finance minute E.104/4/50) ; and £1 6s. 3d. in respect of medical expenses incurred by an official as a result of an accident whilst on duty (Department of Finance minute P.18/10/48).

O.—Excess caused by an increase in the number of office allowances.

P.—£9 10s. 6d. was paid as compensation for damage to a private car caused by an official car (Department of Finance minute S.48/18/49).

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

£7 1s. 0d.—Minor cash discrepancies not involving fraud or culpable negligence (Department of Finance minutes S.47/7/34).

£4 4s. 0d.—In respect of sample toiles lost in official custody (Department of Finance minute S.47/3/52).

14s. 6d.—In respect of a parcel containing sample tablecloth lost in official custody (Department of Finance minute S.47/2/53).

£5 1s. 7d.—To make good employee's contributions of national health and unemployment insurance in the case of a woman cleaner who was regarded as exempt but was subsequently ruled to be liable by the Department of Social Welfare.

£138 0s. 4d.—A cashier in a Customs and Excise office embezzled £158 9s. 11d. The loss is nominal as the balance of the officer's salary, viz. £138 0s. 4d., was withheld and £20 9s. 7d. was made good by the supervising officers concerned. The cashier was prosecuted and dismissed (Department of Finance minute E.2/5/51).

£16 16s. 5d.—An unestablished messenger at head office stole postal remittances amounting to £16 16s. 5d. and was prosecuted and dismissed (Department of Finance minute S.47/1/53).

S.—New subhead—Contribution towards the expenses in the year 1951 of the European Customs Union Study Group and travelling, etc., expenses of officials attending meetings of the Group (Department of Finance minutes F.22/6/51, S.105/32/51 and S.105/29/35).

R.—Appropriations in Aid. The variations between the estimated and actual receipts are indicated below with the reasons therefor :—

SOURCE OF RECEIPT	Estimated	Realised	
	£	£	s. d.
1. Charge for manufacture of health and pensions stamps for Department of Social Welfare	395	395	0 0
2. Charge for manufacture of unemployment insurance stamps for Department of Social Welfare (Unemployment Fund)	425	425	0 0
3. Clerical services and incidental expenses on account of General Lighthouse Fund	275	275	0 0
4. Moneys received from merchants, etc., for special attendance of Officers ...	37,000	37,555	2 5
5. Fines, forfeitures, law costs recovered, etc.	5,500	11,549	12 10
6. Registry of Business Names	300	394	8 0
7. Proceeds of Customs sales (seizures, etc.)	4,500	11,505	12 1
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund)	440	440	0 0
9. Charge for printing widows' and orphans' pensions orders for Department of Social Welfare	1,575	1,205	0 0
10. Miscellaneous items	4,590	6,322	2 2
	£55,000	£70,066	17 6

5. Receipts vary with the number and importance of the cases involved.
6. Receipts vary with the number of registrations, etc.
7. Receipts vary with the quantity of seizures sold and the level of prices realised.
9. With the agreement of Department of Finance, no recovery was made for the period from 5th January, 1953, to 31st March, 1953.
10. Miscellaneous items comprised the following :—

	£	s.	d.
Fees under Merchant Shipping Acts	40	6	0
Bill of Entry receipts	3,663	16	0
Sales of official motor vehicles	386	4	0
Recovery of salaries of officers on loan	576	2	2
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent of official residences, rent of goods in State Warehouses ...	1,655	14	0
	£6,322	2	2

EXTRA REMUNERATION (exceeding £50)

One Surveyor and four Officers of Customs and Excise, one Chief Preventive Officer, one Preventive Officer, and one Assistant Preventive Officer received allowances varying from £52 12s. 0d. to £144 18s. 3d. while engaged on Special Inquiry duty.

Eighty-six Officers of Customs and Excise, thirty-four Departmental Clerical Officers, two Chief Preventive Officers, fifty-nine Preventive Officers, one hundred and ninety-four Assistant Preventive Officers, one Temporary Assistant Preventive Officer, thirty-four Watchers, two Extra Men, six Tax Officers (Higher Grade), sixty-four Senior Tax Officers, twenty-four Tax Officers, four Clerical Officers, two Principal Stampers, three Stampers, three Printers, one Guillotine Operator, two Writing Assistants, five Departmental Writing Assistants, one Typist, one Superintendent of Stamping, one Assistant Superintendent of Stamping, and one Paperkeeper received amounts varying from £50 ls. to £370 in respect of overtime, rewards for the detection of smuggling or other revenue evasions, etc.

The following received the amounts indicated for special services :—One Assistant Preventive Officer received £800 6s. 6d. from the Vote for Science and Art and £68 4s. 8d. in respect of overtime from this Office ; two Officers of Customs and Excise and one Departmental Clerical Officer received amounts varying from £111 12s. 6d. to £150 from the Vote for Wireless Broadcasting. One Assistant Preventive Officer received £23 9s. 0d. from the Vote for Wireless Broadcasting and £97 17s. 8d. in respect of overtime, etc., from this Office.

NOTES

Exchequer Extra Receipts.—Sales of fee stamps in 1952–53 amounted to £6,984 5s. 0d., comprising Companies Registration, £6,967 15s. 0d., and Newspaper Registration, £16 10s. 0d.

A Staff Officer at head office embezzled official moneys and was prosecuted and dismissed. The full extent of the loss has not yet been ascertained but is expected to be not less than £1,600.

A Clerical Officer used a form of advice to the Bank of Ireland to obtain money from a member of the public by falsely representing it to be a payable order. He was prosecuted, convicted of obtaining money by false pretences and dismissed. There was no loss of public moneys.

The Accounts of other Departments include expenditure of approximately £847 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

A seized motor car, valued at £460, was transferred without charge to the Department of Posts and Telegraphs (Department of Finance minute S.47/1/46).

R. P. RICE,
Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
18 Samhain, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	335,300	307,376 0 5	27,923 19 7	—
B.—Travelling Expenses ...	30,000	30,996 7 6	—	996 7 6
C.—Incidental Expenses ...	1,700	3,652 3 1	—	1,952 3 1
D.—Telegrams and Telephones	2,300	2,495 14 2	—	195 14 2
GROSS TOTAL ...£	369,300	344,520 5 2	27,923 19 7	3,144 4 9
			Surplus of Gross Estimate over Expenditure £24,779 14 10	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ...	82,200	76,481 10 9	£5,718 9 3	
NET TOTAL ...£	287,100	268,038 14 5	Net Surplus to be surrendered £19,061 5 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to additional staff provided for not being authorised and to unfilled vacancies mainly in the architectural and engineering branches.
- B.—Excess due to increased allowances authorised after the estimate was framed.
- C.—The expenditure on advertising and incidental supplies was greater than anticipated. Also, new printing machinery was installed (£700).
- D.—Excess due to increased use of the telephone.
- E.—Appropriations in Aid

	Estimated	Realised
	£	£ s. d.
(1) Penal interest on overdue loan repayments ...	500	592 11 3
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ...	15,000	17,841 9 0
(3) Amount recoverable as administration expenses in connection with agency services ...	12,000	13,817 5 10

	Estimated	Realised		
	£	£	s.	d.
(4) Amount recoverable from Vote 9 (Subheads J.2. and J.4.) in respect of salaries and travelling expenses in connection with arterial drainage construction works	16,000	17,145	15	3
(5) Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	1,800	1,809	0	3
(6) Amount recoverable from Vote 27 (Subhead M.9.) in respect of salaries and travelling expenses in connection with drainage surveys and works	27,500	19,548	13	0
(7) Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works	2,600	2,594	2	3
(8) Amount recoverable as expenses of management of the Local Loans Fund	6,000	2,397	0	0
(9) Miscellaneous	800	735	13	11
	<u>£82,200</u>	<u>£76,481</u>	<u>10</u>	<u>9</u>

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

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

(3) The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. The works undertaken during the year on an agency basis were generally more extensive than anticipated.

(4) The receipts are based on the actual expenditure borne on this Vote in respect of salaries and travelling expenses in connection with arterial drainage construction works.

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

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

(7) The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works for the Department of Industry and Commerce.

(8) The receipts represent the cost of management in the previous year of the Local Loans Fund by the Commissioners; offset by receipts in respect of penal interest and of fees under the Local Loans Fund regulations.

(9) Salaries and expenses of engineers, etc., recovered from Shannon Navigation and Marine Works Maintenance Funds, £688 8s. 8d.; mapping charges, etc., £47 5s. 3d.

EXTRA REMUNERATION (exceeding £50)

Two Engineers received, respectively, allowances of £146 8s. 0d. and £194 13s. 1d. for performing duties appropriate to a higher grade.

NOTES

(1) This Account includes expenditure of approximately £1,771 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices. Subhead A.

(2) The Account includes a sum of £5 15s. 6d. paid to a temporary Engineer, being refund of one-half of the medical expenses incurred by him as a result of an accidental injury sustained in the course of duty. Subhead C. (Department of Finance letter P. 7/51/52).

(3) Sums amounting to £15,611 6s. 10d. expended in prior years on compensation, etc., in respect of claims arising out of accident risks which had been covered by policies of insurance with the Irish Employers' Mutual Insurance Association, Ltd., now being wound up under an Order made by the Court on the 4th July, 1938, remain charged to a suspense account with a view to recovery from the Official Liquidator as a result of the liquidation proceedings. Pending the settlement of the Commissioners' claim against the Association, a further sum of £6,017 4s. 0d. remains charged to a suspense account on foot of portion of the premium paid for the year 1938-39, and sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies are retained by the Commissioners as a set-off against their claim.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
23 Samhain, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF
PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN
THE YEAR ENDED 31ST MARCH, 1953

SERVICE	Balances, 1st April, 1952	Receipts, 1952-53	Payments, 1952-53	Balances, 31st March, 1953
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Shannon Navigation	<i>Dr.</i> 875 18 4	11,735 15 11	10,646 1 7	213 16 0 (<i>a</i>)
Letterkenny Railway	—	5 9 0	5 9 0	— (<i>b</i>)
Marine Works Act, 1902, Maintenance Fund	3,344 15 4	903 4 2	4,663 17 2	<i>Dr.</i> 415 17 8 (<i>c</i>)

(a) In addition, there are held to the credit of the Fund £2,500 3¼ per cent. National Security Loan, 1956-61 and £1,000 3¾ per cent. Financial Agreement Loan, 1953-58. During the year of account, £2,000 3¼ per cent. National Security Loan, 1956-61, was realised.

(b) Losses of stores from stock, valued at £1 2s. 0d., were written off during the year under the authority of the Commissioners.

(c) There are held to the credit of the Fund the following stocks—£11,581 16s. 2d. 3½ per cent. Exchequer Bonds, 1965-70; £2,100 3 per cent. Exchequer Bonds, 1965-70; £1,550 3½ per cent. Fourth National Loan, 1950-70; and £1,000 3¼ per cent. National Security Loan, 1956-61.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
23 Samhain, 1953.

PUBLIC WORKS AND BUILDINGS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; and for the Execution and Maintenance of Drainage and other Engineering Works.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Purchase of Sites and Buildings	25,000	369 16 11	24,630 3 1	—	—	
B.—New Works, Alterations and Additions	1,150,000	1,025,416 10 2	124,583 9 10	—	—	
C.—Maintenance and Supplies	450,000	496,338 7 8	—	46,338 7 8	—	
C.C.—Reserve Stores for Building Purposes, etc.	—	3,679 8 6	—	3,679 8 6	—	
D.1.—Furniture, Fittings and Utensils	45,000	63,864 16 9	—	18,864 16 9	—	
D.2.—Central Furniture Stores	3,000	6,631 16 3	—	3,631 16 3	—	
E.—Rents, Rates, etc.	140,000	139,655 8 9	344 11 3	—	—	
F.—Fuel, Light, Water, Cleaning, etc.	195,000	161,297 14 10	33,702 5 2	—	—	
F.F.—Emergency Fuel Stores	—	7,872 11 7	—	7,872 11 7	—	
G.—Phoenix Park National School	180	180 17 2	—	—	17 2	
H.—River Shannon Works	300	223 8 1	76 11 11	—	—	
I.—Telegrams and Telephones	450	483 9 9	—	33 9 9	—	
J.1.—Arterial Drainage—Surveys	19,700	13,352 12 10	6,347 7 2	—	—	
J.2.—Arterial Drainage—Construction Works	405,000	372,082 15 10	32,917 4 2	—	—	
J.3.—Barrow Drainage—Repayment of Advances	14,417	14,416 12 10	—	7 2	—	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
J.4.—River Fergus Drainage	24,100	30,449 19 1	—	6,349 19 1
K.1.—Purchase of Engineering Plant and Machinery ...	280,000	62,218 9 6	217,781 10 6	—
K.2.—Maintenance of Engineering Plant and Machinery ...	100,000	82,138 7 3	17,861 12 9	—
K.3.—Central Engineering Workshop and Stores	213,000	162,825 10 3	50,174 9 9	—
GROSS TOTAL ...£	3,065,147	2,643,498 14 0	508,419 12 9	86,771 6 9
			Surplus of Gross Estimate over Expenditure £421,648 6 0	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
L.—Appropriations in Aid	88,097	119,530 1 2	£31,433 1 2	
NET TOTAL ...£	2,977,050	2,523,968 12 10	Total Surplus to be surrendered £453,081 7 2	

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
London Embassy premises, receipt from British War Damage Commission ...	—	8,165 0 0
Sale of former legation premises in Rome (balance)	—	5,174 16 1
		£13,339 16 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The number of purchases was less than anticipated.

The payments made in the year were as follows:—

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
DEPARTMENT OF JUSTICE—		
Courts of Justice, Four Courts, Dublin ...	211 5 11	S.2/19/37
Gárda Síochána—		
Co. Donegal: Carrigart ...	14 5 0	S.14/15/37
Co. Galway: Gurteen ...	66 6 0	S.14/13/47
UNAPPROPRIATED BUILDINGS—		
Co. Cork: Cahirmore former Coastguard Station ...	15 0 0	S.55/3/52
Co. Donegal: Inishowen former Coastguard Station ...	63 0 0	S.55/17/29
	£369 16 11	

- B.—Progress on certain works was less than anticipated. Expenditure under this subhead is affected by factors not within the control of the Commissioners. A statement of expenditure, Department by Department, is at page 23.
- C.—This subhead consists of a large number of provisions for requirements partly dependent on circumstances which cannot be accurately forecast. The excess, to some extent a consequence of increased costs, was the net result of savings and excesses on these various items.
- C.C.—The charge to this subhead is the cost of balances on foot of contracts entered into in the previous year for the purchase of reserve stocks of architectural, etc., stores (Department of Finance letter S. 60/4/42).
- D.1.—Excess due to purchases of furniture for Government establishments being more than anticipated, and to increased costs.
- D.2.—The expenditure represents the cost of stocks of standard supplies purchased during the year and not issued before 31st March, 1953. The issue of stocks during the year was retarded by trade disputes. The total value of stocks held in the Central Furniture Stores on 31st March, 1953, was £23,000, approximately.
- E.—A casual variation.
- F.—Due to the extent of stocks in hands at the end of the previous year purchases were less than provided for.
- F.F.—This subhead was re-opened to provide for the cost of reserve stocks of fuel not allocated to Departments before the close of the year (Department of Finance letter S.60/4/42).
- G.—A casual variation.
- H.—The expenditure coming in course of payment during the year was less than anticipated.
- I.—A casual variation.
- J.1.—Due to shortage of technical staff the full programme of work could not be carried out within the year.
In addition to the charge against the subhead, services to the value of £2,949 10s. 0d. were rendered by engineering plant and machinery.
- J.2.—Progress—mainly on the River Feale—was less than expected.
In addition to the charge against the subhead, services to the value of £46,365 10s. 8d. in the case of the Brosna Catchment Drainage Scheme, of £52,945 7s. 6d. in the case of the Glyde and Dee Catchment Drainage Scheme and of £54,747 1s. 4d. in the case of the Feale Catchment Drainage Scheme were rendered by engineering plant and machinery.
- J.3.—The expenditure represents the actual payment to the Local Loans Fund during the year.
- J.4.—Excess due to increased labour costs and to progress being greater than anticipated.
In addition to the charge against the subhead, services to the value of £5,176 17s. 6d. were rendered by engineering plant and machinery.
- K.1.—The purchase of certain plant was deferred and the delivery of other plant was not effected in time to involve payment within the year.
- K.2.—Due to shortage of supervisory engineering staff and of machine tools certain work for which the estimate provided could not be undertaken during the year.
- K.3.—The vote for this subhead is a net figure. The expenditure in the year was £316,222 12s. 0d.; offset by credits amounting to £153,397 1s. 9d. for work done and stores issued.
The full programme for the year could not be completed because of staff shortages and difficulties in obtaining materials.
The value of stock held at 31st March, 1953, was £241,000, approximately.

L.—Appropriations in Aid

	Estimated			Realised		
	£	s.	d.	£	s.	d.
1. Rents and fines	33,500			34,611	8	7
2. Harbour tolls, dues, etc.	20,000			19,136	12	3
3. Sale of surplus and obsolete stores, old materials, etc.	2,500			12,719	1	0
4. Hire of plant	16,000			29,585	2	2
5. Sales of farm and garden produce	7,400			9,032	7	10
6. Admission tickets at parks, piers, etc.	1,500			1,581	7	0
7. Lettings of sporting, fishing rights, etc.	197			276	0	0
8. Recoveries from other Departments, etc., for services carried out on repayment terms (See Subheads C., D.I., E. and F.)	5,000			8,361	9	8
9. Miscellaneous	2,000			4,226	12	8
	<u>£88,097</u>			<u>£119,530</u>	<u>1</u>	<u>2</u>

1. The receipts comprised—Rents, £34,478 18s. 7d., and fines on leasing of Government property, £132 10s. 0d.

2. Receipts generally were somewhat less than anticipated.

3. The surplus resulted from the sale of certain dredging plant not provided for in the estimate.

4. The hirings of plant items during the year were more than anticipated, and certain credits appropriate to hirings in the previous year are included in this Account.

5. The receipts, which were greater than anticipated, were as follows—

Bourn Vincent Memorial Park, £7,168 4s. 1d.; Royal Hospital Gardens, etc., £1,457 10s. 7d.; Phoenix Park, etc., £175 4s. 0d.; Ballyfair Estate, £94 13s. 8d.; Clondalkin site, £80; sundry other sales, £56 15s. 6d.

6. Receipts were somewhat greater than anticipated.

7. Bourn Vincent Memorial Park—Deerstalking, £110; rough shooting, £65; fishing, £101.

8. Widows' and Orphans' Pensions Fund, £2,565 5s. 11d.; Special Employment Schemes Office, £1,550 3s. 5d.; Department of Local Government (Combined Purchasing Section), £415 10s. 6d.; Post Office Savings Bank, £1,005 14s. 4d.; College of Science, £2,824 15s. 6d.

9. Sales and leases of Government properties, £575 10s. 0d.; work done for other parties, £190 13s. 11d.; refund of grants for national schools, £711 12s. 3d.; contractors' deposits unclaimed, £145; storage of yachts at Dún Laoghaire and Howth Harbours, £86 17s. 0d.; licences, Phoenix Park, £61 8s. 4d.; football pavilions, Phoenix Park, £122 4s. 0d.; recovery of cost of electricity and gas, £202 3s. 6d.; sales of water, £96 17s. 6d.; recovery of cost of heating, £100; malicious damages compensation, £649 0s. 3d.; recoveries of rates, etc., paid on establishments abroad, £1,132 7s. 0d.; sundry other receipts, £152 18s. 11d.

NOTES

(1) A prefabricated building, valued at £1,617 10s. 0d., purchased for temporary use pending the provision of a permanent Central Engineering Workshop, was transferred to Listowel, Co. Kerry, for the purposes of the River Feale Drainage Works. Subhead B.

(2) A sum of £18 19s. 2d. was paid, in respect of sketch models and incidental expenses, to a sculptor whose designs for the ornamentation of the façade of a new building proved unsuitable. Subhead B. (Department of Finance letter S.102/14/52).

(3) The Account includes sums totalling £5,167 0s. 9d., being the payments made within the year in connection with the refloating and repair of the Dredger "Sisyphus" which went aground in the course of dredging operations at Greencastle Harbour, Co. Donegal. Subheads C. and K.2. (Department of Finance letter S.102/11/40).

(4) Sums totalling £384 were paid *ex-gratia* to a contractor in recoupment of losses arising from a genuine error in pricing his tender. Subhead C. (Department of Finance letters S.9/4/52).

(5) The sum of £22 was paid *ex-gratia* to a contractor in respect of wages for a Bank Holiday to give employees the benefit of the Holidays (Employees) Act, 1939. Subhead C. (Department of Finance letter S.9/9/36).

(6) A privately owned laneway over which the State had only a right-of-way was resurfaced at a cost of £56 10s. 8d. Subhead C. (Department of Finance letter S.38/9/27).

(7) £23 10s. 0d. was expended in making good malicious damage at the former Royal Hospital, Kilmainham, Dublin. Subhead C. (Department of Finance letter S.102/9/37).

(8) Sums of £452 4s. 0d. and £146 1s. 2d. were expended respectively on the maintenance and on foot of rates in respect of St. Enda's College (Pearse Bequest). Subheads C. and E. (Department of Finance letters S.22/9/41 and S.22/2/53).

(9) Sums amounting to £31 19s. 2d. in compensation were paid on foot of three claims in respect of property damaged in the execution of drainage schemes. Subhead J.2. (Department of Finance letter S.102/7/49).

(10) The sum of £20 was paid *ex-gratia* to a haulage contractor in respect of idle time for a vehicle, and wages and expenses of the crew of two, for two days taken to extricate the vehicle when portion of the road collapsed under the weight of the load. Subhead J.2. (Department of Finance letter S.9/7/52).

(11) Arising out of accidents involving road vehicles owned by the Commissioners four payments amounting in all to £45 15s. 0d. were made; four claims amounting to £179 6s. 8d. were abandoned on a mutual forbearance basis; and in four cases in which only the Commissioners' vehicles were involved damages were repaired at a total cost of £375 3s. 4d. Subhead K.2. (Department of Finance letters S.48/3/47).

(12) Included under Subhead L. are the following receipts in respect of sales of Government properties—

	£	s.	d.
Site for proposed Sluagh Hall at Thurles, Co. Tipperary ...	175	0	0
Site with unfinished Garda Station thereon at Beechwood, Co. Tipperary ...	23	0	0
(The site at Beechwood, Co. Tipperary, was bought in the year 1926–27 for £40 inclusive of legal costs, and, as recorded in the Account for 1927–28, a Garda Barracks was subsequently partially constructed on it at a cost of £780 11s. 11d.)			
Consideration for assignment of lease of former Embassy residence, London ...	25	0	0
Former R.I.C. Barracks at Kinnury, Co. Mayo ...	300	0	0
Deposit of one-quarter of sale price of former Garda Station at Ballymoghanny, Co. Sligo ...	52	10	0

(Department of Finance letters S.7/26/34, S.14/77/25, S.2/36/34, S.14/44/26 and S.98/1/26).

(13) Arrears of rent amounting to £48 4s. 11d. were remitted (Department of Finance letter S.55/3/35).

(14) Six excavators valued at £52,225 which had been acquired in the first instance for purposes of the Land Rehabilitation Project were taken over by the Commissioners from the Department of Agriculture (Department of Finance letter S.59/4/43).

(15) Articles surplus to the requirements of the Commissioners and valued at £30 12s. 0d. were taken over by the Department of Defence (Department of Finance letter S.8/16/45).

(16) Articles surplus to the requirements of the Department of Defence and valued at £217 3s. 8d. were taken over by the Commissioners (Department of Finance letter S.8/16/45).

(17) Articles surplus to the requirements of the Department of Industry and Commerce and valued at £15 were taken over by the Commissioners (Department of Finance letter S.99/21/49).

(18) £10 8s. 2d., representing losses from theft, was written off (Department of Finance letter S.102/8/52).

(19) Losses of stores from stock, valued at £21 11s. 3d., were written off under the authority of the Commissioners.

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

	£	s.	d.
Stradbally Garda Station, Co. Waterford	9	1	4
Gorumna Knitting Centre, Co. Galway	500	0	0
Monaghan Model School	73	19	3

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

	£	s.	d.
Department of Agriculture	182	9	8
Department of Education	23	19	3
Department of Justice	374	3	10

(22) *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £64,255 15s. 0d.

DIARMUID Ó HÉIGCEARTUIGH,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
23 Samhain, 1953.

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	
	£		£	s. d.
President's Establishment	28,000		528	10 8
Houses of the Oireachtas	4,500		2,443	13 4
Finance	43,005		34,157	2 11
Agriculture	61,700		49,650	17 8
Justice	101,970		24,990	13 5
Education	640,400		689,301	13 9
Lands	30,700		10,108	13 9
Industry and Commerce	16,000		440	11 3
Posts and Telegraphs	90,380		49,810	6 5
Defence	89,100		57,606	9 1
External Affairs	28,150		33,205	1 9
Social Welfare	12,350		10,622	18 5
Health	14,670		13,249	11 10
Minor New Works not exceeding £400 each	10,000		11,507	12 7
Urgent and Unforeseen Works	30,000		11,693	12 3
Minor Balances of Expenditure (not provided for above) on Works of prior years which may not be completed on 1st April, 1952	15,000		26,099	1 1
TOTAL	£1,215,925		£1,025,416	10 2
Deduct for Works which may not be carried out during the year	65,925		—	
NET TOTAL	£1,150,000		£1,025,416	10 2

EMPLOYMENT AND EMERGENCY SCHEMES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	56,540	55,592 9 9	947 10 3	—	—	
B.—Travelling Expenses	11,000	10,234 0 6	765 19 6	—	—	
C.—Incidental Expenses	150	257 3 1	—	107 3 1	—	
D.—Telegrams and Telephones	200	290 18 0	—	90 18 0	—	
E.—Repayments to other Departments for Services rendered	3,250	5,900 4 10	—	2,650 4 10	—	
F.—Urban Employment Schemes	174,000	147,073 5 9	26,926 14 3	—	—	
G.—Rural Employment Schemes	106,000	103,239 14 1	2,760 5 11	—	—	
H.—Minor Employment Schemes	120,000	122,872 3 1	—	2,872 3 1	—	
I.—Development Works in Bogs used by Landholders and other Private Producers	120,000	143,572 10 9	—	23,572 10 9	—	
J.—Development Works in Bogs acquired by Local Authorities	40,000	17,319 0 0	22,681 0 0	—	—	
K.—Rural Improvements Scheme	175,000	190,905 18 8	—	15,905 18 8	—	
L.—Miscellaneous Schemes	201,860	40,513 18 7	161,346 1 5	—	—	
TOTAL ...£	1,008,000	837,771 7 1	215,427 11 4	45,198 18 5	—	

Surplus to be surrendered ... £170,228 12 11

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Refunds of overpayments in previous years ... }	1,000	2,046 1 9
Miscellaneous ... }		246 1 3
	£1,000	£2,292 3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies on establishment.
- B.—Saving due partly to vacancies in inspectorate staff, and partly to reduction in amount of travelling of individual officers.
- C.—Excess due mainly to cost of photo-prints of maps, cleaning of district offices and laundry at head office, not fully provided for when estimate was framed.
- D.—Excess due to increased cost of the telephone service.
- E.—Excess due to cost of equipment provided by the Office of Public Works for new headquarters office, increased cost of stationery and printing and partly to purchase of accounting machine.
- F.—Saving due mainly to non-allocation of monies held as a reserve and to some of the provisional allocations made for certain local authorities not being availed of by them in time to permit of the works being undertaken before the end of the financial year.
- G.—The rate of progress of works was slower than expected.
- H.—The rate of progress of works was greater than expected.
- I.—Excess due to Government decision to make available increased grants to facilitate turf production.
- J.—The demand for grants was less than expected.
- K.—The demand for works was greater than expected.
- L.—The expenditure in respect of grants towards the cost of major harbour development works was less than expected.

EXTRA REMUNERATION (exceeding £50)

One Clerical Officer received £63 19s. 6d. for overtime.

NOTE

An *ex-gratia* payment of £7 was made in settlement of a claim for damage to a dwelling-house, attributed to operations in connection with a rural improvements scheme. Subhead K. (Department of Finance minute F.88/19/37).

RISTEARD O HEIGEARTUIGH,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
26th November, 1953.

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.

MANAGEMENT OF GOVERNMENT STOCKS

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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		
	£	£	s.	d.	£	s.	d.
Remuneration of Banks for the Management of Government Stocks inscribed in their Books	32,620	32,603	1	2	16	18	10
TOTAL ...£	32,620	32,603	1	2			
Surplus to be surrendered £					16	18	10

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd June, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances						
<i>Original</i> ...	£14,180					
<i>Supplementary</i> ...	1,700					
	15,880	15,101 9 3	778 10 9			
B.—Travelling and Incidental Expenses ...	140	138 1 1	1 18 11			
C.—Apparatus and Chemical Equipment ...	870	1,236 12 1			366 12 1	
TOTAL						
<i>Original</i> ...	£15,190					
<i>Supplementary</i> ...	1,700					
	£ 16,890	16,476 2 5	780 9 8		366 12 1	

Surplus to be surrendered ... £413 17 7

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Fees for analyses, examinations and testing of instruments ...	750	1,010 17 1
Recovery from Road Fund of half of salary of an officer engaged on analysis of road-making materials ...	400	631 18 8
Other receipts ...	50	20 5 9
	<u>£1,200</u>	<u>£1,663 1 6</u>

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Expenditure on renewals of apparatus and on chemicals was greater than anticipated.

NOTE

Apparatus valued at £18 2s. 8d. surplus to requirements was taken over, without repayment, from the Department of Education (Department of Finance minute S. 18/6/43).

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1953.

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, 1953, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 5 of 1924 and No. 41 of 1926) and of the Local Appointments Commission (No. 39 of 1926, No. 15 of 1940 and No. 9 of 1946).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages and Allowances ...	39,040	35,621 7 4	3,418 12 8	—		
A.2.—Examiners, etc. ...	6,620	5,660 6 6	959 13 6	—		
B.—Travelling Expenses ...	1,590	1,569 3 9	20 16 3	—		
C.—Examinations ...	3,290	2,377 6 8	912 13 4	—		
D.—Incidental Expenses ...	935	963 15 1	—	28 15 1		
GROSS TOTAL ...£	51,475	46,191 19 4	5,311 15 9	28 15 1		
			Surplus of Gross Estimate over Expenditure £5,283 0 8			
	Estimated	Realised	Surplus of Appropriations in Aid realised			
E.—Appropriations in Aid ...	12,325	14,448 8 10	£2,123 8 10			
			Total Surplus to be surrendered £7,406 9 6			
NET TOTAL ...£	39,150	31,743 10 6				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to vacancies, to the absence of officers on sick leave without pay and at reduced pay and to the provision for extra clerical assistance not being fully required.
- A.2.—Saving mainly arose because the provision made for increases in fees to examiners, superintendents and attendants was required for only part of the year.
- C.—Saving due to the number of competitions advertised being less than expected and to economies in advertising costs,

E.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38))	12,320	14,448	8 10
(2) Miscellaneous	5	—	—
	<u>£12,325</u>	<u>£14,448</u>	<u>8 10</u>

EXTRA REMUNERATION (exceeding £50)

From this Vote the Chief Medical Officer, whose salary is borne on Vote 54, and a Higher Executive Officer received gratuities of £213 and £100, respectively, for special services.

NOTE

Fees (stamps) amounting to £8,127 4s. 6d. in respect of this service were received during the year.

O. J. REDMOND,

Accounting Officer

DEPARTMENT OF FINANCE,
5th November, 1953.

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, 1953, 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	10,000	10,000	—	—
TOTAL ...£	10,000	10,000	—	—

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
15th May, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

COMMISSIONS AND SPECIAL INQUIRIES

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£	s. d.	£	s. d.
IRISH MANUSCRIPTS COMMISSION						
A.1.—Salaries, etc.	1,897	1,897 0 0	—	—	—	—
A.2.—Preparation of Manuscripts, etc., for Publication	1,440	1,173 2 3	266	17 9	—	—
A.3.—Travelling Expenses	110	68 3 3	41	16 9	—	—
A.4.—Incidental Expenses	23	19 7 8	3	12 4	—	—
£	3,470	3,157 13 2	312	6 10	—	—
COMMISSION ON PLACE NAMES						
B.1.—Salaries, etc.	2,900	2,247 15 5	652	4 7	—	—
B.2.—Travelling Expenses	380	132 1 9	247	18 3	—	—
B.3.—Incidental Expenses	50	41 5 6	8	14 6	—	—
£	3,330	2,421 2 8	908	17 4	—	—
CIVIL SERVICE (COMPENSATION) BOARD						
C.1.—Salaries, etc.	5	—	5	0 0	—	—
C.2.—Travelling and Incidental Expenses	5	—	5	0 0	—	—
£	10	—	10	0 0	—	—
CIVIL SERVICE ARBITRATION BOARD						
D.1.—Salaries, etc.	1,200	204 18 6	995	1 6	—	—
D.2.—Travelling and Incidental Expenses	50	11 6 3	38	13 9	—	—
£	1,250	216 4 9	1,033	15 3	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
RENTS AND LEASEHOLDS COMMISSION				
E.1.—Salaries, etc.	45	85 8 10	—	40 8 10
E.2.—Travelling and Incidental Expenses	95	55 4 8	39 15 4	—
	£ 140	140 13 6	39 15 4	40 8 10
COMPANY LAW REFORM COMMITTEE				
F.1.—Salaries, etc.	5	—	5 0 0	—
F.2.—Travelling Expenses	230	49 5 10	180 14 2	—
F.3.—Incidental Expenses	25	—	25 0 0	—
	£ 260	49 5 10	210 14 2	—
G.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR				
	1,640	1,104 13 2	535 6 10	—
TOTAL	£ 10,100	7,089 13 1	3,050 15 9	40 8 10

Surplus to be surrendered £3,010 6 11

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Fees received for transcripts of proceedings (Rents and Leaseholds Commission)	—	68 7 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

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

B.1.—Saving due to delay in appointing Place Names Assistants.

D.1. and D.2.—A meeting of the Civil Service Arbitration Board under the revised scheme of conciliation and arbitration (which commenced to operate on 11th August, 1952) did not become necessary until October, 1952. The number of sittings of the Board was less than expected.

E.1.—It was necessary to employ outside reporters to a greater extent than anticipated.

G.—Expenditure under this subhead, which provides a general margin for remanets of expenditure of commissions and committees of previous years and for new commissions or committees appointed during the year, cannot be reliably estimated.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD G.—EXPENDITURE, 1952-53

COMMISSION OR COMMITTEE	Salaries, Wages, etc., including Reporting	Travelling and Incidental Expenses	Total
	£ s. d.	£ s. d.	£ s. d.
Emigration and other Population Problems	318 3 5	786 9 9	1,104 13 2

TOTAL EXPENDITURE

Expenditure from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1952-53 on account of which payments were made in the year 1952-53.

COMMISSION OR COMMITTEE	Year of Appointment	Expenditure to 31st March, 1953
		£ s. d.
Irish Manuscripts	1928-29	44,993 17 10
Place Names	1946-47	10,010 2 4
Emigration and other Population Problems ...	1948-49	6,824 6 0
Civil Service Arbitration	1950-51	826 14 5
Rents and Leaseholds	1950-51	497 14 9
Company Law Reform	1951-52	143 7 0

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,
9th November, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Pensions, Superannuation, Compensation (including Workmen's Compensation), and Additional and other Allowances and Gratuities under the Superannuation Acts, 1834 to 1947, and sundry other Statutes; Extra-Statutory Pensions, Allowances and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; Compensation and other Payments in respect of Personal Injuries; etc.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	397,000	397,379 0 0	—		379 0 0	
B.—Additional Allowances and Gratuities in respect of Established Officers ...	197,500	196,098 18 4	1,401 1 8		—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	104,000	104,698 0 1	—		698 0 1	
D.—Agency Payments in respect of Compensation Allowances ...	41,000	40,341 17 9	658 2 3		—	
E.—Gratuities in respect of Unestablished Officers	11,000	10,362 0 11	637 19 1		—	
F.—Extra-Statutory Grants ...	5	85 0 0	—		80 0 0	
G.—Injury Grants ...	10,000	8,476 16 3	1,523 3 9		—	
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	133 2 3	66 17 9		—	
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	64,000	63,869 10 11	130 9 1		—	
K.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependents of such Members <i>Original</i> ... £285,000 <i>Supplementary</i> 40,000	325,000	313,578 8 2	11,421 11 10		—	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
L.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	1,900	1,910 4 9	—	10 4 9
GROSS TOTAL				
Original £1,111,605	1,151,605	1,136,932 19 5	15,839 5 5	1,167 4 10
Supplementary 40,000				
			Surplus of Gross Estimate over Expenditure £14,672 0 7	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—			£1,220 12 6	
M.—Appropriations in Aid ...	41,505	40,284 7 6	Net Surplus to be surrendered	
NET TOTAL			£13,451 8 1	
Original £1,070,100	£ 1,110,100	1,096,648 11 11	Estimated	Realised
Supplementary 40,000			£	£ s. d.
Extra Receipts payable to Exchequer				
Pension liability in respect of officers on loan, etc. ...			7,170	6,025 5 6
Payments and refunds of teachers' contributions ...			50	757 3 5
Miscellaneous ...			—	458 5 7
			£7,220	£7,240 14 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

F.—A temporary civil servant transferred from the British service on the taking-over of the Genealogical Office was on his retirement ineligible for a compassionate gratuity computed by reference to his service with this Administration. There was, moreover, no statutory authority for dealing with his case on the basis of aggregate service though in fact his employment had been continuous. To meet the hardship which insistence on the operation of the statutory barrier would have entailed an extra-statutory award of £85 was made in his favour.

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

M.—Appropriations in Aid	Estimated	Realised
	£	£ s. d.
(1) Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead D.) ...	41,000	39,650 4 3

(2) Payment by local authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948, towards certain awards made under the Superannuation Acts ...	475	621 7 0
(3) Miscellaneous	30	12 16 3
	£41,505	£40,284 7 6

EXTRA REMUNERATION (exceeding £50)

Sixty-six pensioners received from public funds sums ranging from £66 to £947 as remuneration for services rendered.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th October, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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
	£	£ s. d.	£ s. d.	£ s. d.
A.—Rates and Contributions in lieu of Rates, etc.				
Original	£257,400			
Supplementary	12,000			
	269,400	268,090 9 5	1,309 10 7	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	2,100	1,776 6 4	323 13 8	—
GROSS TOTAL				
Original	£259,500			
Supplementary	12,000			
	£271,500	269,866 15 9	1,633 4 3	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £1,633 4 3	
Deduct—			Deficiency of Appropriations in Aid realised £18 3 6	
C.—Appropriations in Aid ...	900	881 16 6	Net Surplus to be surrendered £1,615 0 9	
NET TOTAL				
Original	£258,600			
Supplementary	12,000			
	£270,600	268,984 19 3		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Claims were not received in respect of certain properties for which provision was made.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
19th June, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Secret Service	5,000	4,162 13 10	837 6 2	—	—	
TOTAL ...£	5,000	4,162 13 10				
		Surplus to be surrendered £	837 6 2			

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The Estimate is necessarily conjectural.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd June, 1953.

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, 1953, 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
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	19,000	18,548 9 2	451 10 10	—
TOTAL ...£	19,000	18,548 9 2		—
Surplus to be surrendered ...£			451 10 10	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
2nd June, 1953.

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, 1953, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925 ; No. 28 of 1931 ; No. 23 of 1939 ; No. 36 of 1946 ; etc.).

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted			More than Granted		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989 0 0	—	—	—	—	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000 0 0	—	—	—	—	—	—
C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939	370,000	370,000 0 0	—	—	—	—	—	—
D.—Additional Grant under the Rates on Agricultural Land (Relief) Act, 1946 Original ... £2,580,000 Supplementary 200,000	2,780,000	2,777,000 7 7	2,999	12	5	—	—	—
TOTAL Original ... £3,850,989 Supplementary 200,000	£ 4,050,989	4,047,989 7 7						
		Surplus to be surrendered ...£	2,999	12	5			

O. J. REDMOND,

Accounting Officer.

DEPARTMENT OF FINANCE,
14th May, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.1.—Attorney General and Staff	23,080	21,325 5 8	1,754 14 4	—	—	—
A.2.—State Solicitors	52,050	51,264 1 8	785 18 4	—	—	—
B.—Witnesses' Expenses, etc.	12,500	11,219 13 0	1,280 7 0	—	—	—
C.—Fees to Counsel	14,000	11,372 19 0	2,627 1 0	—	—	—
D.—General Law Expenses ...	7,800	8,920 6 2	—	1,120 6 2	—	—
E.—Defence of Public Servants	500	69 9 1	430 10 11	—	—	—
GROSS TOTAL ...£	109,930	104,171 14 7	6,878 11 7	1,120 6 2	—	—
			Surplus of Gross Estimate over Expenditure £5,758 5 5			
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £9,041 17 5			
F.—Appropriations in Aid ...	4,000	13,041 17 5	Total Surplus to be surrendered £14,800 2 10			
NET TOTAL ...£	105,930	91,129 17 2				

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer	—	—
Refund of expenditure charged in prior years ...	—	77 14 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Saving due to vacancies.

B., C. and D.—Expenditure under these subheads depends on the number and nature of the cases coming before the courts. Payments to medical and other witnesses (Subhead B.) and fees to counsel (Subhead C.) proved to be less and costs awarded against the State (Subhead D.) higher than anticipated.

E.—Expenditure is necessarily conjectural.

F.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Costs and fees recovered by the Chief State Solicitor, etc.	2,750	11,768	8 3
(2) Local Loans Fund—expenses of management	1,250	1,273	9 2
	<u>£4,000</u>	<u>£13,041</u>	<u>17 5</u>

O. J. REDMOND,
Accounting Officer.

AN ROINN AIRGEADAIS,
27th November, 1953.

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, 1953, compared with the sum granted, for Grants to Universities and Colleges, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—National University ...	20,000	20,000	—	—
B.—University College, Dublin	233,224	232,774	450	—
C.—University College, Cork ...	100,500	100,500	—	—
D.—University College, Galway	73,600	73,600	—	—
E.—Maynooth College (Grant-in-Aid) ...	15,000	15,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	100,250	100,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL ...£	547,074	546,624		—
Surplus to be surrendered ... £			450	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th May, 1953.

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, 1953, 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	
	£	£ s. d.	£	s. d.	£	s. d.
GRANTS TO SOCIETIES, ETC.						
A.—The Incorporated Law Society of Ireland (Grant-in-Aid)	330	330 0 0	—	—	—	—
B.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid)	750	750 0 0	—	—	—	—
C.—The National Theatre Society, Limited (Grants-in-Aid)	8,000	8,000 0 0	—	—	—	—
D. — Cultural Institutions (Grants-in-Aid)	11,600	11,350 0 0	250	0 0	—	—
E.—The Irish Plate	105	105 0 0	—	—	—	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, ETC.						
F.—Salaries, Wages and Allowances	1,876	1,726 0 0	150	0 0	—	—
G.—Travelling and Incidental Expenses	260	294 19 10	—	—	34	19 10
COMPENSATION						
H.—Compensation and other Payments in connection with Injuries to Property	593	428 6 0	164	14 0	—	—
I.—Compensation for Death or Personal Injuries	236	130 13 8	105	6 4	—	—
J.—Olympic Council of Ireland (Grant-in-Aid)						
<i>Original</i> ... Nil						
<i>Supplementary</i> £2,500						
	2,500	2,500 0 0	—	—	—	—
TOTAL						
<i>Original</i> ... £23,750						
<i>Supplementary</i> 2,500						
	£ 26,250	25,614 19 6	670	0 4	34	19 10

Surplus to be surrendered ... £635 0 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- D.—Payments to the Royal Irish Academy in respect of certain temporary professorships were less than anticipated, due to the absence of a professor on special leave without pay.
- F.—It was not necessary to employ temporary arbitrators.
- G.—Casual variation.
- H.—Saving due to non-fulfilment of reinstatement conditions by persons awarded compensation and to new claims provided for not materialising as expected.
- I.—Two beneficiaries died and no claim was made against the provision for re-issue of uncashed orders of previous years.

EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Referee and Arbitrator received £156 19s. 2d. as an officer of the Reserve.

NOTE

Fees (stamps) amounting to £994 1s. 0d. in respect of this service were received during the year.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
9th September 1953.

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 AND PRINTING

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Stationery Office ; for Stationery, Printing, Paper, Binding, and Printed Books for the Public Service ; and for sundry Miscellaneous Services, including Reports of Oireachtas Debates.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances ...	59,125	58,291 18 3	833 1 9	—	—	
B.—Travelling Expenses ...	60	24 12 8	35 7 4	—	—	
C.—Carriage and Transport	2,550	2,964 0 0	—	414 0 0	—	
D.—Incidental Expenses ...	1,050	927 4 1	122 15 11	—	—	
E.—Telegrams and Telephones	390	467 9 1	—	77 9 1	—	
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ...	13,000	13,253 7 8	—	253 7 8	—	
F.2.—Oireachtas Debates ...	16,000	16,911 5 4	—	911 5 4	—	
F.3.—Printing, Paper and Binding for <i>Oifigiúil</i> ...	7,500	9,773 18 0	—	2,273 18 0	—	
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	34,250	40,874 9 10	—	6,624 9 10	—	
F.5.—Publication of Irish Translation of the New Testament ...	200	—	200 0 0	—	—	
FOR PUBLIC DEPARTMENTS						
G.—Printing ...	125,000	111,304 19 10	13,695 0 2	—	—	
H.—Paper ...	275,000	280,194 6 2	—	5,194 6 2	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Miscellaneous Office Supplies ...	73,000	65,690 6 2	7,309 13 10			
J.—Binding ...	31,000	28,867 5 1	2,132 14 11			
K.—Books and Maps ...	10,500	12,027 11 5			1,527 11 5	
GROSS TOTAL ...£	648,625	641,572 13 7	24,328 13 11		17,276 7 6	
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £7,052 6 5			
<i>Deduct—</i>			Surplus of Appropriations in Aid realised £5,004 5 2			
L.—Appropriations in Aid ...	78,405	83,409 5 2	Total Surplus to be surrendered £12,056 11 7			
NET TOTAL ...£	570,220	558,163 8 5				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Changes in staffing arrangements and in personnel resulted in savings.
- B.—Provision was made for expenditure which it was not necessary to incur.
- C.—The excess is due to an increase in railway freight charges and to the cost of a new van being more than the amount provided for the purpose.
- D.—Savings on advertising were partly offset by expenditure in respect of additional protective clothing and hand trucks.
- E.—The excess is due to increased telephone traffic and additional installations.
- F.1.—Casual variation.
- F.2.—An increase in printing charges was higher than expected.
- F.3.—The excess is due to the elimination of arrears in the publication of vesting notices made by the Irish Land Commission.
- F.4.—Consequent on the payment of increased wages by contractors the charges for printing were increased with retrospective effect.
- F.5.—Provision was made for charges which did not arise in respect of printing and editorial work.
- G.—The value of the accounts which came in the course of payment was less than anticipated.
- H.—The quantities of paper purchased caused the provision to be exceeded.
- I.—The saving is due to provision having been made for the purchase of certain machinery, the cost of which was borne on Social Welfare funds.
- J.—The value of the accounts which came in the course of payment was less than anticipated.
- K.—The excess is due to increased prices and increased purchases.

L.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
1. Sales of ordnance survey maps	3,000	2,758	13 3
2. Sales of Stationery Office publications and Oireachtas papers (including Debates), reprinted Irish Texts, parchments and other Revenue forms	20,000	15,056	13 5
3. Advertisements in official publications	9,500	12,065	6 6
4. Sales of waste	1,000	2,472	4 4
5. Miscellaneous sales (old typewriters, duplicators and other old stores)	500	1,553	9 6
6. <i>Iris Oifigiúil</i> advertisements and sales	1,400	1,534	11 2
7. Supplies to repaying Departments, including commission thereon	23,000	25,405	3 6
8. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts	20,000	22,562	1 1
9. Miscellaneous	5		2 5
	<u>£78,405</u>	<u>£83,409</u>	<u>5 2</u>

- Casual variation.
- An anticipated increase in sales did not materialise.
- The surplus resulted from increased advertising.
- It was possible to dispose of waste in greater quantities than anticipated.
- The surplus resulted from increases in the prices received for old typewriters.
- Casual variation.
- Variation in the volume and in the prices of the supplies provided on repayment resulted in the surplus receipts.
- The surplus resulted from higher charges for printing.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1953

	£	s.	d.
Paper	226,663	19	11
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	34,652	15	2
	<u>£261,316</u>	<u>15</u>	<u>1</u>

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

EXTRA REMUNERATION (exceeding £50)

Five officers of different grades received sums varying from £50 3s. 6d. to £82 ts. 5d. in respect of overtime consequent on stocktaking, pressure of work and depletion of staff. These sums totalled £329 1s. 2d.

NOTES

Copies of works of general literature in Irish to the value of 14s. 6d. were issued during the year to members of the panel of paid readers. The cost was borne on Subhead K. (Department of Finance minute S. 18/11/34).

An *ex-gratia* payment of £58 5s. 4d. was made to a contractor in respect of an increase in the cost of paper-making materials. Subhead H. (Department of Finance minute S. 9/2/40).

An *ex-gratia* payment of £32 12s. 6d. was made to a contractor in respect of a clerical error made by him in tendering. Subhead G. (Department of Finance minute S. 9/4/52).

Because of increases in overhead costs *ex-gratia* payments were made to certain contractors for electoral printing. These payments represented an addition of 5 per cent. on the contract rates retrospective to the 1st January, 1950. Subhead F.4. (Department of Finance minute S. 92/1/35).

An *ex-gratia* payment of £1,312 13s. 4d. was made to a contractor in respect of increased production costs arising out of a considerable variation in printing requirements from those on which the contract was based. Subhead G. (Department of Finance minute S. 9/2/40).

Ex-gratia payments were made to a contractor in respect of an error of judgment on his part in framing a tender. The payments represented additions of 40 $\frac{3}{4}$ per cent. on first edition rates and 50 per cent. on subsequent edition rates, retrospective to the commencement of the contract in 1949. Subhead G. (Department of Finance minute S. 9/4/52).

Ex-gratia payments, retrospective to the 7th July, 1951, amounting to £33 6s. 6d. were made to a contractor in respect of increases in the cost of binding materials. Subhead J. (Department of Finance minute S. 9/8/51).

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	
-----------	--------	--

Reference	Amount	
	£ s. d.	
S. 84/36/51	39 17 2	Incurred in connection with the white printing of the Social Welfare (Insurance) Bill, 1951.
S. 18/8/52	9 15 4	Consequent on the cancellation of a printing order placed on behalf of the Department of Education which had been executed to the "proof" stage.

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

Reference	Amount	
-----------	--------	--

Reference	Amount	
	£ s. d.	
S. 49/11/53	6 19 8	In respect of repairs to a dictaphone machine accidentally damaged in Department of Defence.
S. 46/41/29	40 2 8	A claim in respect of 35 volumes which cannot be accounted for from a reprinting of the fourth volume of Early Irish Statutes was abandoned during the year.

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

Reference	Value	
-----------	-------	--

Reference	Value	
	£ s. d.	
S. 46/13/50	8 15 0	Secretary General, Council of Europe, Strasbourg, France.
S. 46/3/50	4 17 6	Editor, <i>Irish Law Times and Solicitors' Journal</i> .
S. 46/29/30	1 11 6	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.
S. 46/2/35	16 15 0	International Labour Office, Geneva.
S. 71/14/46	10 10 0	Food and Agriculture Organisation, Rome.

J. B. CARR,

Accounting Officer.

4th December, 1953.

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, 1953, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey (15 & 16 Vict., c. 63; 17 Vict., c. 8 and c. 17; 20 & 21 Vict., c. 45; 22 & 23 Vict., c. 8; 23 Vict., c. 4; 27 & 28 Vict., c. 52; 37 & 38 Vict., c. 70; 61 & 62 Vict., c. 37; No. 19 of 1923; No. 3 of 1927; No. 27 of 1930; Nos. 27, 47 and 55 of 1931; No. 19 of 1932; No. 28 of 1937; No. 21 of 1939; and No. 8 of 1940; Local Government (Application and Adaptation of Enactments) Order, 1925); including Estate Duty Valuation (10 Edw. 7, c. 8), etc.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	58,050	55,776 1 2	2,273	18 10	—	—
B.—Travelling Expenses ...	9,000	9,818 16 11	—	—	818	16 11
C.—Incidental Expenses ...	355	335 14 6	19	5 6	—	—
GROSS TOTAL ...£	67,405	65,930 12 7	2,293	4 4	818	16 11
			Surplus of Gross Estimate over Expenditure £1,474 7 5			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
Deduct— D.—Appropriations in Aid ...	7,495	7,445 12 2	£49 7 10			
NET TOTAL ...£	59,910	58,485 0 5	Net Surplus to be surrendered <u>£1,424 19 7</u>			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to delay in filling vacancies (£935), retirements and resignations (£728), deductions for sick leave and leave without pay (£370) and over-provision for extra clerical assistance (£241).
- B.—The excess was due to the increase in rates of subsistence allowance and of motor car mileage allowance.
- C.—Fewer instruments than anticipated were purchased.
- D.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received.

	Estimated	Realised		
	£	£	s.	d.
Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70, as adapted	6,295	6,295	0	0
Fees payable under 23 Vict., c. 4, sec. 9, and miscellaneous receipts	1,200	1,150	12	2
	<u>£7,495</u>	<u>£7,445</u>	<u>12</u>	<u>2</u>

EXTRA REMUNERATION (exceeding £50)

A Staff Valuer received £200 in respect of extra duties (Department of Finance minute E. 5/2/41).

A District Valuer was paid an allowance of £63 from Vote No. 32 in respect of work done as District Court Valuer for the purpose of Part III of the Rent Restrictions Act, 1946 (Department of Finance minutes E. 21/3/47).

NOTE

The liability of a re-employed officer to deductions of national health insurance contributions from salary was overlooked for a period of thirty-two weeks with a consequent loss to public funds of £1 1s. 4d. Department of Finance has sanctioned the necessary write-off (Department of Finance minute E. 109/17/45).

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

VALUATION OFFICE, DUBLIN,
6th November, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	54,575	52,200 4 10	2,374 15 2	—	—	—
B.—Travelling Expenses	3,750	3,793 8 1	—	—	3 8 1	—
C.—Stores, etc.	3,310	1,848 17 10	1,461 2 2	—	—	—
D.—Photographic and Printing Equipment	45	17 9	44 2 3	—	—	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	5	—	5 0 0	—	—	—
F.—Incidental Expenses	635	744 17 7	—	—	19 17 7	—
GROSS TOTAL ...£	62,320	58,588 6 1	3,884 19 7	—	13 5 8	—
			Surplus of Gross Estimate over Expenditure £3,731 13 1			
	Estimated	Realised	Surplus of Appropriations in Aid realised			
Deduct—						
G.—Appropriations in Aid ...	7,500	7,617 10 2	£117 10 2			
NET TOTAL ...£	54,820	50,970 15 11	Total Surplus to be surrendered £3,849 4 1			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Compensation for loss of services of two officers injured in accidents	—	17 3 6
Sum recovered from member of staff in respect of the loss of an instrument	—	3 0 0
		50 3 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to delay in filling vacancies (£1,790), retirements and resignations (£415), deductions for special leave without pay and sick leave (£165) and deaths (£100); offset by an increase in overtime work (£95).
- B.—Excess expenditure of £682 in connection with the triangulation links with Great Britain and the six North-Eastern counties was largely offset by savings in field allowances, etc. (£639).
- C.—Saving was due to purchase of a lighter class of paper than was estimated for and to a considerable fall in the price of paper.
- D.—The cost of repairs, etc., was not as great as was anticipated.
- E.—Token provision.
- F.—The excess was due to extra cost of triangulation pillars (£37), telephone calls and telegrams (£37) and uniforms, etc. (£36).
- G.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
1. Sales of maps	7,500	7,617	10	2
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts	—	—		

NOTES

Special work done for other Departments cost £2,287 while the face value of maps supplied to other Departments was £8,528, no repayment being made in either case. Copies of new or revised maps published during the year were supplied gratis to various libraries, colleges and societies. The face value of such free supplies was £166.

The Department of Defence provided a certain amount of equipment and transport for the Ordnance Survey triangulation parties (Department of Finance minute S. 58/1/49).

C. C. McELLIGOTT,
Director, Accounting Officer.

VALUATION OFFICE, DUBLIN,
3rd October, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

AGRICULTURE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances ...	373,603	362,449 18 8	11,153 1 4	—	—	
B.—Travelling Expenses ...	23,500	21,617 3 1	1,882 16 11	—	—	
C.—Incidental Expenses ...	675	677 0 10	—	—	2 0 10	
D.—Telegrams and Telephones	4,970	5,008 17 4	—	—	38 17 4	
RESEARCH WORK						
E.1.—Technical and Advisory Work in Agriculture ...	13,400	14,445 13 9	—	—	1,045 13 9	
E.2.—Veterinary Research ...	50,395	40,648 16 4	9,746 3 8	—	—	
E.3.—Subscriptions, etc., to International and other Research Organisations	14,136	14,330 5 6	—	—	194 5 6	
E.4.—Research Grants to University College, Dublin	2,135	1,805 8 4	329 11 8	—	—	
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	3,600	11,628 4 5	—	—	8,028 4 5	
AGRICULTURAL EDUCATION AND DEVELOPMENT						
F.1.—Agricultural Schools and Farms ...	160,158	172,258 10 2	—	—	12,100 10 2	
F.2.—Grants to Private Agricultural Schools, etc. ...	41,555	39,544 1 3	2,010 18 9	—	—	
F.3.—Veterinary College ...	30,174	30,014 3 3	159 16 9	—	—	
F.4.—Scholarships in Agriculture, etc. ...	3,130	2,040 14 1	1,089 5 11	—	—	
F.5.—University College, Dublin : Faculty of General Agriculture ...	24,984	24,984 0 0	—	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.6.—University College, Cork : Faculty of Dairy Science	13,000	13,000 0 0	—	—	—	—
F.7.—Additional Grants to University Colleges ...	28,992	28,992 0 0	—	—	—	—
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	1,000	318 12 6	681 7 6	—	—	—
G.1.—Improvement of Milk Pro- duction ...	54,313	49,120 19 3	5,192 0 9	—	—	—
G.2.—Improvement of Live Stock ...	18,805	10,685 5 0	8,119 15 0	—	—	—
G.3.—Improvement of Poultry and Egg Production ...	180,000	163,329 2 0	16,670 18 0	—	—	—
G.4.—Temporary Scheme for the growing of Horticultu- ral Crops in the Athlone Area ...	1,006	489 15 8	516 4 4	—	—	—
G.5.—Repayable Advances for Importation of Super- phosphate <i>Original</i> £400,000 <i>Supplementary</i> 555,000	955,000	922,716 18 8	32,283 1 4	—	—	—
H.—Grants to County Com- mittees of Agriculture ...	197,000	196,514 1 6	485 18 6	—	—	—
I.—Special Agricultural, etc., Schemes ...	184,395	169,223 11 9	15,171 8 3	—	—	—
J.—National Stud ...	868	867 5 2	14 10	—	—	—
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in- Aid ...	3,051	3,497 6 2	—	—	446 6 2	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000 0 0	—	—	—	—
K.3.—Contribution to Irish Countrywomen's Associa- tion (Grant-in-Aid) ...	2,600	1,395 10 0	1,204 10 0	—	—	—
L.—Botanic Gardens, Glasnevin	22,173	24,052 7 8	—	—	1,879 7 8	—
M.1.—Miscellaneous Work ...	18,181	34,893 15 11	—	—	16,712 15 11	—
M.2.—Fees for Reports on Agri- cultural Conditions ...	1,824	1,535 13 4	288 6 8	—	—	—
M.3.—Printing of Special — Departmental Publica- tions ...	3,465	247 3 10	3,217 16 2	—	—	—

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
M.4.—Loans and Grants for Agricultural Purposes, etc.	28,450	27,775 5 11	674 14 1	—	—	
M.5.—Loans for the Purchase of Cattle and Sheep, Agricultural Implements and Milking Machines ...	10	67 11 3	—	57 11 3	—	
M.M.5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep	150	53 11 9	96 8 3	—	—	
M.6.—Improvement of the Creamery Industry ...	5	—	5 0 0	—	—	
M.7.—Agricultural Production—Consultative Council ...	5	—	5 0 0	—	—	
M.8.—Farm Buildings Scheme	408,235	393,012 3 11	15,222 16 1	—	—	
M.9.—Land Rehabilitation Project and Water Supplies <i>Original</i> £2,033,906 <i>Supplementary</i> 500,000	2,533,906	2,527,094 5 9	6,811 14 3	—	—	
M.10.—Ground Limestone Subsidy <i>Original</i> £300,000 <i>Supplementary</i> 150,000	450,000	405,960 19 9	44,039 0 3	—	—	
M.11.—Prevention of Contagious Abortion and other Diseases in Cattle ...	13,250	3,767 19 6	9,482 0 6	—	—	
M.12.—Artificial Insemination of Live Stock	33,878	18,153 9 2	15,724 10 10	—	—	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS						
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1949	15,653	22,935 10 4	—	7,282 10 4	—	
N.2.—Bovine Tuberculosis Order, 1926	5,000	5,666 18 2	—	666 18 2	—	
N.3.—Horse Breeding Act, 1934	1,399	994 2 0	404 18 0	—	—	
N.4.—Live Stock Breeding Act, 1925	4,920	4,859 13 7	60 6 5	—	—	
O.1.—Agricultural Produce (Eggs) Act, 1939, etc. ...	28,425	26,214 4 8	2,210 15 4	—	—	
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	27,145	26,275 4 4	869 15 8	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted			More than Granted		
	£	£ s. d.	£	s.	d.	£	s.	d.
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc.	34,662	33,195 11 10	1,466	8	2	—		
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Pigs and Bacon Acts, 1935 to 1940, and Slaughter of Cattle and Sheep Acts, 1934 to 1936	67,016	68,764 11 7	—			1,748	11	7
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Wheat Order, 1951, etc.	211,862	139,788 3 8	72,073	16	4	—		
O.O.5.—Grain Storage (Loans) Act, 1951	50,000	—	50,000	0	0	—		
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	21,623	20,242 8 4	1,380	11	8	—		
O.7.—Flax Act, 1936 ...	5,571	5,570 15 1		4	11	—		
O.8.—Agricultural Wages Acts, 1936 and 1945 ...	11,729	11,307 18 9	421	1	3	—		
O.9.—Sundry Statutes ...	385	242 12 11	142	7	1	—		
DAIRY PRODUCE SUBSIDIES								
P.—Subsidies, Allowances, etc., for Dairy Produce ...	1,315,000	1,312,927 1 5	2,072	18	7	—		
GROSS TOTAL								
Original	£6,506,367							
Supplementary	1,205,000							
	£ 7,711,367	7,428,202 9 1	333,368	4	0	50,203	13	1
						Surplus of Gross Estimate over Expenditure £283,164 10 11		
		Estimated	Realised					
						Deficiency of Appropriations in Aid realised		
Deduct—								
Q.—Appropriations in Aid								
Original	£817,137							
Less								
Supplementary	300,000							
	517,137	479,592 4 11	£37,544	15	1			
NET TOTAL								
Original	£5,689,230							
Supplementary	1,505,000							
	£ 7,194,230	6,948,610 4 2	£245,619	15	10			
						Net Surplus to be surrendered		

	Estimated	Realised	
	£	£	s. d.
Extra Receipts payable to Exchequer			
Sales of creameries, etc.	10	—	
Repayments of loans advanced to agricultural credit societies	10	—	
Fees for licences granted under Emergency Powers Orders (No. 22 of 1946)	30	60	0 0
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947, (Export of Poultry and Rabbits) Order, 1950	4,000	3,804	15 5
Receipts under the Land Rehabilitation Project ...	30,000	28,542	15 5
Miscellaneous	—	3,164	3 4
	£34,050	£35,571	14 2

Details of the miscellaneous receipts are as follows :—

	£	s.	d.
Compensation for loss of services of officers injured in accidents ...		3	0 0
Refunds of overpayments		1,413	5 0
Sale of old stores and allowances in respect of sacks, containers, etc., returned		952	9 9
Bank interest allowed on sub-accountants' balances		20	16 8
Surplus receipts in respect of Bacon Storage Scheme, 1950 ...		774	11 11
		£3,164	3 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

E.1.—The excess was mainly due to an increase in the number of samples submitted for testing at the Seed Testing Station and to the increased cost of labour, seeds, manures, etc., for the Seed Propagation Division.

E.2.—The work of adapting the buildings at Abbotstown Farm for use as a Veterinary Research Institute could not be proceeded with this year.

E.4.—Expenditure on salaries, travelling and equipment did not prove as great as was anticipated.

E.5.—After the estimate was framed it became necessary to employ a number of technical officers to supervise the field work of the inquiry into the costs of milk production and the salaries and travelling expenses of these officers caused additional expenditure of £7,976. In addition expenditure amounting to £440, not provided for in the estimate, was incurred on experiments in wheat midge control. Savings on the provisions made for miscellaneous trials and experiments reduced the excess on the subhead to £8,028.

F.1.—Excess on the provisions made for salaries, wages and allowances at the Department's schools and farms was due to the grant of increases in the wages of agricultural workers after the estimate was framed and to the need for employing additional labour more extensively than expected. The grants for general expenses of management proved insufficient mainly because laboratory equipment, provisions, seeds, manures, feeding stuffs and other farm requisites were more expensive than anticipated and additional supplies were required.

The expenditure under this subhead includes £69 9s. 6d. compensation and legal costs payable on foot of a claim from the owner of a private motor car which was damaged in a collision with an official vehicle located at Athenry Agricultural Station (Department of Finance minute S.48/1/50). It also includes a sum of £3 14s. 3d. paid to C6ras Iompair Eireann in respect of an abortive journey to collect a consignment of heifers from Grange Farm (Department of Finance minute S.90/29/52).

F.2.—Savings due to changes in the teaching staffs and to vacancies in students' places were modified by additional capital grants for the erection and repair of buildings, etc., and the installation of equipment.

- F.4.—Saving mainly due to the fact that a claim for recoupment of maintenance allowances to scholarship holders normally payable this year did not come in course of payment until after the close of the year.
- F.8.—Three tours were provided for but only one was found possible.
- G.1.—The principal savings were £605 on salaries due to vacancies during the year in the staff of Cow Testing Instructors; £757 on allowances to Supervisors of Cow Testing Associations due mainly to a reduction in the number of Associations as compared with the previous year; £3,964 on the provision made for the purchase of dairy bulls due to the prevalence of foot and mouth disease in Great Britain, and £525 on the non-pedigree dairy bull bonus scheme owing to an unexpected decrease in the number of applications for bonus. Additional expenditure of £519 was incurred on travelling following the grant of increased mileage and subsistence allowances during the year and there was a casual excess of £149 on grants to Cow Testing Associations.
- G.2.—Only a small portion of the provisions made for the purchase of stock pigs and rams could be utilised on account of the prevalence of foot and mouth disease in Great Britain and the number of thoroughbred stallions and Irish Draught colts obtainable was less than expected.
- G.3.—Expenditure on salaries and travelling and the maintenance of mobile blood-testing units was £10,458 less than the provision due to vacancies in the staff of poultry pathology technicians and to the fact that it was not necessary to purchase this year new vans to replace those in operation. Grants earned by poultry breeders and farm poultry keepers were £6,457 less than the estimated figure of £22,000 and a scheme for the erection of poultry fattening stations for which £15,000 was provided did not come into operation. Other minor savings on miscellaneous items amounted to approximately £1,000. Additional expenditure of £16,176 was incurred on subsidies on sales of day-old chicks the demand for which was greater than expected.
- G.4.—No claim was received for a contribution towards the cost of supplying raspberry canes, blackcurrant bushes, etc.
- G.5.—Repayable advances for the importation of superphosphate were not required to the full extent for which provision was made.
- I.—The principal savings were £10,250 on salaries and travelling due to staff vacancies for part of the year; £3,766 on the provision made for the purchase of rams due to the prevalence of foot and mouth disease in Great Britain and £4,310 on the seed distribution scheme as seed was obtainable at lower prices than had been anticipated. Additional expenditure of £3,252 on demonstration plots arose from the introduction during the year of schemes not provided for in the estimate.
- K.1.—Excess due to the increased cost of labour and materials required for the Department's educational exhibit.
- K.3.—Only slightly more than half the sum provided as a grant-in-aid was earned during the year.
- L.—Excess due to increases in the cost of seeds, plants, manures, insecticides and other garden requisites, to the necessity for more overtime and casual labour than was expected and to an increase granted during the year in the maintenance allowance of horticultural students. The excess was partly offset by a saving on the provision made for miscellaneous expenses which were lower than had been anticipated.
- M.1.—Food production propaganda on a more extensive scale than was provided for in the estimate was the main cause of the excess on this subhead.
- M.2.—Saving due to vacancies in the staff of reporters.
- M.3.—No bound volume of leaflets was printed this year and accounts for the printing of loose leaflets, a volume of the Register of Dairy Cattle and an edition of the Department's Journal did not come in course of payment before the close of the year.

M.5.—The additional expenditure was incurred in recouping to the Agricultural Credit Corporation the cost of printing forms required in connection with new loan schemes introduced towards the end of the previous year.

The expenditure under this subhead includes a sum of 3s. 9d. recouped to the Agricultural Credit Corporation in respect of the balance of a loan advanced by the Corporation for the purchase of agricultural implements which proved irrecoverable and which was written off with the approval of the Department of Finance (Department of Finance minute S.90/36/41).

M.M.5.—The claims from the Agricultural Credit Corporation for administrative expenses were smaller than expected.

M.8.—A saving of £50,364 on the provision of £350,000 made for grants to farmers for the erection and repair of farm buildings, etc., was due to the full number of grants provided for not being earned before the close of the year. The saving was modified by additional expenditure on salaries and travelling due to the employment of more temporary Farm Improvement Supervisors than was allowed for in the estimate and to the grant during the year of increased allowances in respect of mileage and subsistence expenses.

M.9.—The main savings were on salaries, wages and allowances due to vacancies in the staff of Drainage and Reclamation Supervisors and to less extensive employment of labour than expected; on lime and fertilisers due to delay in securing deliveries of ground limestone; on grants for reclamation and drainage work and the installation of water supplies which were not earned to the full extent provided for, and on payments to the Office of Public Works as some of the contemplated drainage and survey works were not undertaken. Additional expenditure was incurred on travelling due to the grant during the year of increased mileage and subsistence allowances; on machinery and equipment which cost more than expected to keep working at full capacity during the year; on materials for drains due to underestimation of the cost of imported drainage pipes; on payments to contractors whose operations covered a larger area than estimated, and on district offices and stores as the cost of rent, fuel, light, etc., proved greater than anticipated.

The expenditure under this subhead includes a sum of £167 in respect of work done by means of Land Project equipment at Johnstown Castle Agricultural College. It also includes compensation amounting to £104 19s. 3d. to the owners of property accidentally damaged by Land Project machinery. In one of the twelve cases concerned a sum of £14 4s. 4d. representing half of the compensation paid was recovered from the driver of the machine (Department of Finance minutes S.90/13/44, S.90/7/49 and S.48/1/50).

M.10.—Saving due to the fact that some of the plants producing ground limestone did not commence operations as early as was expected.

M.11.—The demand for vaccines fell far short of expectations.

M.12.—The saving on this subhead was due to unavoidable delay in the opening of a number of artificial insemination stations for which provision had been made.

N.1.—Additional expenditure of £3,376 on salaries, wages and allowances was due to the necessity for employing a number of temporary Transit Officers for disinfection duty at the ports, etc., as a safeguard against the spread of foot and mouth disease to this country, and other precautionary measures including the detention of livestock on the premises of the Royal Dublin Society after the Spring Show in May, 1952, caused the provisions made for uniforms, overalls, etc., and miscellaneous expenses to be exceeded by £3,964. Savings on other items of the subhead reduced the excess expenditure to £7,283.

N.2.—The increased provision made this year proved insufficient to meet the claims of local authorities for compensation paid by them in respect of animals slaughtered under the Bovine Tuberculosis Order.

N.3.—Travelling and the employment of referees were not found necessary to the extent anticipated.

- O.1.—Saving due to vacancies in the staff of Junior Marketing Inspectors was modified by additional expenditure on casual labour at the central egg store and at ports, railway stations, etc., due to a wage increase, and on travelling expenses of members of the Consultative Council for which only token provision had been made.
- O.4.—The expansion of the export trade in carcase meat and the establishment of new meat factories during the year necessitated additional expenditure on travelling and on the purchase of protective clothing and equipment.
- O.5.—The saving was on the provision made for the Fertiliser Credits (Wheat) Scheme due to the fact that wheat growers did not return docketts to be exchanged for fertiliser credit vouchers to the extent anticipated.
- O.0.5.—No advances were made during the year under the Grain Storage (Loans) Act, 1951.
- O.6.—The number of allotments taken up was smaller than expected and the services of Allotment Instructors were not required to the full extent for which provision was made.
- O.8.—Saving on salaries, wages and allowances due to staff vacancies was modified by additional expenditure on travelling arising from the necessity for holding more meetings of the Agricultural Wages Board and Area Committees than were allowed for in the estimate. There was a small excess on advertising and publicity.
- O.9.—The principal saving was on the provision made for the purchase of seed sampling equipment required for the purposes of the Agricultural Seeds Act, part of which was not delivered in time to enable payment to be made before the close of the year. No expenditure was incurred under the Sale of Food and Drugs Acts and the necessity for the employment of labour for the ear-punching of cattle exported from Greenore did not arise. Additional expenditure was incurred under the Milk and Dairies Act due to an increase in the number of milk samples examined.

Q.—APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised	
		£	£	s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc.	E.1.	5,500	7,213	10 10
2. Receipts from sale of vaccines, live stock, farm produce, etc. : Veterinary Research Laboratory and Farm at Abbotstown	E.2.	14,000	20,902	5 6
3. Receipts from students' fees, sale of live stock and farm produce, rents, etc.—	F.1.			
Albert Agricultural College		746	745	12 2
Athenry Agricultural Station		12,000	18,070	8 8
Ballyhaise Agricultural Station		7,000	11,021	2 10
Clonakilty Agricultural Station		8,500	11,694	2 5
Johnstown Castle Agricultural College		7,554	9,317	1 2
Munster Institute		7,700	9,864	5 4
Grange Farm, Dunsany		10,500	11,864	11 7
4. Receipts from students' and other fees : Veterinary College	F.3.	5,500	5,307	3 2
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees	G.1.	3,100	1,864	9 10
6. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2.	2,150	1,357	5 2

	Corresponding Debit Subhead	Estimated	Realised		
		£	£	s.	d.
7. Receipts from fees in respect of poultry hatchery licences, etc.	G.3. & O.9.	2,600	2,269	4	0
8. Repayment of advances by Comhlucht Siúicre Éireann, Teo. <i>Original</i> ... £400,000 <i>Less Supplementary</i> ... 300,000	G.5.	100,000	40,000	0	0
9. Receipts from sale of seeds, manure, live stock, etc.	I.	7,500	8,712	15	8
10. Receipts from sale of fencing materials, including fencing loans	I.	250	170	2	6
11. Refund of portion of the cost of certain schemes in North-West Cavan	I.	150	249	1	7
12. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	I.	5,900	4,469	3	3
13. Receipts in respect of seed supplied to smallholders at reduced prices	I.	35,000	38,058	8	0
14. Repayment by Cólucht Groighe Náisiúnta na h-Éireann, Teo., in respect of rents and annuity on lands and premises at the National Stud	J.	868	867	5	2
15. Receipts from sale of agricultural products at exhibitions and fairs	M.1.	5	—		
16. Sums recoverable in respect of the salaries, etc., of officers seconded to the Dairy Disposal Co., Ltd., the Dublin District Milk Board, the Pigs and Bacon Commission, the Irish Potato Marketing Co., Ltd., etc.	A., M.1. & M.12.	19,173	12,752	7	3
17. Repayments of agricultural loans (excluding fencing loans)	M.4.	31,350	30,681	7	2
18. Repayments of loans for the purchase of cattle and sheep	M.M.5.	2,500	1,186	1	1
19. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.11.	12,500	2,122	2	0
20. Receipts from artificial insemination fees ...	M.12.	15,000	8,219	5	0
21. Horse Breeding Act, 1934 : Receipts from licences, etc.	N.3.	900	877	0	0
22. Live Stock Breeding Act, 1925 : Receipts from licences, etc.	N.4.	4,400	4,743	3	0
23. Agricultural Produce (Eggs) Act : Receipts from fees, etc.	O.1.	16,700	14,414	13	0
24. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts : Fees on production of butter and fees in respect of butter exported, etc.	O.2.	6,270	5,853	18	0

	Corres- ponding Debit Subhead	Estimated	Realised		
		£	£	s.	d.
25. Receipts from fees for inspection of potatoes, etc.	O.3.	3,000	2,373	2	6
26. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts, Slaughter of Cattle and Sheep Acts and Emergency Powers Orders, S.R. & O. No. 149 of 1940 and Nos. 325 and 330 of 1941—	O.4.				
(a) Receipts from licences, inspection fees, etc.—					
(1) Fresh Meat Acts		10,500	13,626	14	4
(2) Pigs and Bacon Acts		12,500	14,645	11	3
(3) Slaughter of Cattle and Sheep Acts		8,500	13,986	10	4
(b) Levy on the slaughter of cattle and sheep		40	34	2	4
(c) Fees for inspecting open-packed meats		800	1,078	1	2
(d) Fees for inspecting canned hams		10	1,010	9	3
Fees for inspecting dressed venison		—	51	5	0
27. Agricultural Produce (Cereals) Acts and Wheat Order, 1951, etc.	O.5.				
(a) Receipts from Registration fees, etc.		5	12	0	0
(b) Receipts from grain dealers' licences		1,000	990	0	0
28. Fees for licences under the Milk and Dairies Act	O.9.	255	236	10	0
29. Receipts from the issue of butter wrappers and butter permits	P.	80,000	90,911	16	5
30. Miscellaneous receipts		561	1,118	7	0
31. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650	0	0
32. Receipts from Church Temporalities Fund		10,000	10,000	0	0
33. Estate Duty Grant		4,000	4,000	0	0
TOTAL					
Original		£817,137			
Less Supplementary		300,000			
		£517,137	£479,592	4	11

1. The number of samples of seed submitted for testing increased and additional receipts from sales of pure line seed, etc., resulted from higher yields and prices.

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

3. It is difficult to forecast the probable receipts in any year from sales of live stock and produce at the Department's farms which depend upon the numbers and quantities available for disposal and the prices obtainable. Additional expenditure during the year on feeding stuffs, seeds, manures, etc., resulted in increased sales of live stock and produce and prices were better than expected.

5. The anticipated increase in receipts from registration fees did not materialise and foot and mouth disease restrictions adversely affected receipts from the sale and leasing of dairy bulls.

6. Fewer stallions and colts than expected were available for disposal and stock bulls, pigs and rams for leasing or resale could not be imported.

7. The number of applications for poultry hatchery licences, provisional supply farm permits, etc., did not reach expectations.

8. Repayment of advances by Comhlucht Siúicre Éireann, Teo., depended on the quantity of superphosphate disposed of which was less than expected.

9. The additional receipts were from sales of seeds and manures due to an extension of the demonstration plots scheme.

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

11. Surplus mainly due to the receipt this year of a refund in respect of the schemes in North-West Cavan which was proper to the previous year.

12. Growers' repayments were less than estimated due mainly to a decrease in operating costs.

13. The quantity of seed available for distribution to smallholders was greater than anticipated.

16. Portion of the recoupment due from the Irish Potato Marketing Co., Ltd., was not received until after the close of the year and staff for secondment to artificial insemination stations were not required to the extent anticipated owing to unavoidable delay in the opening of certain stations.

18. Due to better repayment than expected in 1951-52 of loans for the purchase of cattle and sheep the amount repayable in 1952-53 was £1,200 less than had been estimated.

19. The demand for vaccines fell far short of expectations.

20. Deficiency due to unavoidable delay in the opening of artificial insemination stations.

22. Surplus due to an increase in the number of applications for licences under the Live Stock Breeding Act, 1925.

23. The deficiency was mainly in receipts from acquisition fees due to egg production during the year not being as high as expected. Receipts from annual fees were a little lower than estimated due to a reduction in the number of premises registered under the Act. Additional receipts accrued from sales of forfeited eggs as a result of more intensive inspection at ports.

24. Production of creamery butter did not reach expectations and production fees declined accordingly.

25. Deficiency in inspection fees due to a decrease in exports of potatoes.

26. (a) (1) The increase in the number of animals presented for examination under the Agricultural Produce (Fresh Meat) Acts was much greater than was allowed for when the estimates were being framed.

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

(3) Exports of canned meat reached a much higher level than was anticipated due to an increase in the number of production firms and an improvement in supplies of tinplate.

(c) The demand for exports of open-pack meat products was greater than expected.

(d) Surplus due to the resumption of exports of canned ham which were suspended when the estimate was being framed.

—Exports of dressed venison did not commence in time to enable a provision for receipts from inspection fees to be included in the estimates.

28. The anticipated increase in applications for licences under the Milk and Dairies Act, 1935, did not fully materialise.

29. The consumption of creamery butter by catering establishments and sales by creameries of extra butter to milk suppliers were greater than expected.

30. Surplus due to recoupment by the British Ministry of Agriculture and Fisheries of the salaries and expenses of veterinary staff seconded to assist in combating outbreaks of foot and mouth disease in Great Britain.

EXTRA REMUNERATION (exceeding £50)

Four officers received allowances of £215, £107 10s. 0d., £107 10s. 0d. and £161 5s. 0d., 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 £53 15s. 0d. from the Condensed Milk Company of Ireland (1928), Limited, for acting as secretary of that company.

The Director of Veterinary Services received an allowance of £75 from the Pigs and Bacon Commission for acting as a member of the Commission during part of the year.

An Executive Officer on loan to the Dublin District Milk Board received an allowance of £69 from the Board for acting as secretary.

Six Clerical Officers received sums varying from £63 3s. 3d. to £301 2s. 3d. for overtime and Sunday duty, and another Clerical Officer received £66 Army Reserve pay.

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

A Junior Agricultural Inspector received an allowance of £75 for the performance of special duties and a Junior Marketing Inspector received £155 Army Reserve pay.

An Assistant Soils Advisory Officer received a gratuity of £108 for supervisory duties at the Soils Science Centre, Johnstown Castle Agricultural College.

Six Ship Inspectors and three Messengers received sums varying from £50 6s. 8d. to £73 1s. 3d. for overtime, Sunday duty, etc.

An Assistant Foreman, a Gardener and a Garden Labourer at the Botanic Gardens received £84 17s. 6d., £57 5s. 6d. and £54 2s. 10d., respectively, for overtime, Sunday duty, etc.

Seven farm hands at Athenry Agricultural Station, ten at Ballyhaise Agricultural Station, two at Clonakilty Agricultural Station, two at Johnstown Castle Agricultural College, one at the Munster Institute, eight at Grange Farm and two at Abbotstown Farm received sums varying from £50 13s. 8d. to £143 12s. 11d. in respect of overtime, Sunday duty, etc.

NOTES

This Account includes expenditure of approximately £943 in respect of staff temporarily lent, without repayment, to another Department.

The Accounts of other Departments and Offices include a sum of approximately £155 in respect of staff temporarily lent, without repayment, to this Department.

Equipment surplus to the requirements of other Departments was taken over by this Department as follows:—

	£	s.	d.
Department of Education	...	...	...
Department of Lands (Forestry Division)	...	...	...
(Department of Finance minutes S.18/6/43 and S.90/24/52).	24	15	0

The recovery of amounts repayable in respect of grants made to poultry breeders under the poultry development scheme was waived in 87 cases where the grantees had failed to comply with the conditions of the scheme relating to the minimum period of operation of the assisted enterprises and the sum involved, viz., £2,192 10s. 0d. was written off (Department of Finance authority S.90/2/48).

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

Reference	Amount			
	£	s.	d.	
S. 90/8/39	142	18	2	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.90/33/52	1	10	0	Amount due for vaccines supplied from the Veterinary Research Laboratory.
S.90/54/36	9	0	0	Three special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S. 91/3/30	14	0	0	Two sums of £6 and £8 due in respect of bulls sold on special terms in the congested districts.
S.90/25/53				

Fines amounting to £618,643 18s. 2d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat were remitted (Department of Finance authority S.90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 96 cases of registered dealers who had defaulted, and the sum involved, viz., £95 10s. 0d. was written off (Department of Finance authority S. 90/14/41)

SEÁN Ó BROIN,

Accounting Officer.

13th November, 1953.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1953
(Capital amounts only)

	£	s.	d.
For the purchase of agricultural implements, etc.	31,538	2	6
For the purchase of bulls	28,170	0	10
For the purchase of stallions	430	0	0
For the purchase of poultry equipment	4	7	6
For the purchase or erection of poultry houses	36	0	9
For the erection of fencing in congested districts	75	8	0
Loans to a co-operative creamery society	79	13	3
For the erection and equipment of corn mills	100	0	0
Loans to agricultural credit societies (a)	7,464	9	11
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	111	10	8
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (b)	17,510	0	0
Purchase of Kerry heifers for location at reduced prices (maximum sum payable) (c)	264	0	0
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	25,194	18	5
Miscellaneous	25	0	0
	<u>£111,003</u>	<u>11</u>	<u>10</u>

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

(b) and (c) Reducible, if certain conditions are complied with, to £5,930 and £132, respectively.

SEÁN Ó BROIN,
Accounting Officer.

13th November, 1953.

GENERAL CATTLE DISEASES FUND

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1953

	RECEIPTS		PAYMENTS		AMOUNT	
	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1952	...	...	...	...	...	...
Assessments on local authorities (57 & 58 Vict., c. 57, s. 71)	54,360	19 2	...	...	...	...
Fines	2,574	16 11	...	...	...	...
Transfer from Oireachtas Vote 27, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle	78	17 0	...	...	...	...
	1,897	18 7	...	...	...	...
			Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)	...	...	33,481 7 7
			Balance on 31st March, 1953	...	...	25,431 4 1
						£58,912 11 8

13th November, 1953.

SEÁN Ó BROIN, *Accounting Officer.*

FISHERIES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
ADMINISTRATION						
A.—Salaries, Wages and Allowances	24,657	24,442 10 0	214 10 0	—	—	
B.—Travelling Expenses	3,200	2,319 17 9	880 2 3	—	—	
C.—Incidental Expenses	265	339 12 9	—	74 12 9	—	
D.—Telegrams and Telephones	300	309 4 0	—	9 4 0	—	
SEA FISHERIES						
E.1.—Scientific Investigations, etc.	410	228 1 9	181 18 3	—	—	
E.2.—International Council for the Study of the Sea	930	938 4 2	—	8 4 2	—	
E.3.—Sea Fisheries Protection	20	—	20 0 0	—	—	
E.4.—Whale Fisheries Act, 1937	5	—	5 0 0	—	—	
E.5.—Miscellaneous	10	3 15 0	6 5 0	—	—	
INLAND FISHERIES						
F.1.—Grants to Boards of Conservators and Local Authorities, etc.	20,250	24,443 17 3	—	4193 17 3	—	
F.2.—Artificial Propagation of Fish	2,000	1,726 18 6	273 1 6	—	—	
F.3.—State Fisheries	1,750	1,826 7 2	—	76 7 2	—	
F.4.—Scientific and Technical Investigations, etc.	2,950	2,305 4 4	644 15 8	—	—	
F.5.—Compensation, etc.	65,000	35,313 3 2	29,686 16 10	—	—	
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid)	4,900	4,900 0 0	—	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SEA FISHERIES ASSOCIATION AND AN BORD IASCAIGH MHARA						
G.1.—Grants-in-Aid of Administration and Development of the Sea Fisheries Association and An Bord Iascaigh Mhara ...	25,830	25,650 0 0	180 0 0	—		
G.2.—Repayable Advances to Sea Fisheries Association for Boats and Gear	15,000	15,000 0 0	—	—		
G.3.—Repayable Advances to Sea Fisheries Association for General Development ...	23,750	23,750 0 0	—	—		
H.—Foyle Fisheries ...	57,765	55,140 6 11	2,624 13 1	—		
GROSS TOTAL ...£	248,992	218,637 2 9	34,717 2 7	4,362 5 4		
			Surplus of Gross Estimate over Expenditure £30,354 17 3			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
Deduct—						
I.—Appropriations in Aid ...	37,462	33,486 10 7	£3,975 9 5			
			Net Surplus to be surrendered £26,379 7 10			
NET TOTAL ...£	211,530	185,150 12 2				

	Estimated	Realised
	£	£ s. d.

Extra Receipts payable to Exchequer					
Refunds of overpayments ...			—	1 9 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—The volume of travelling found necessary was less than expected.
- C.—Excess due to unforeseen expenditure on official entertainment during the year (Department of Finance minutes S. 4/18/50 and S. 27/1/42).
- E.1.—A vacancy for portion of the year in the technical staff and the need for the services of paid collectors of sea fishery statistics on a smaller scale than had been anticipated caused the saving on this subhead.
- E.3.—No claim for expenses in connection with sea fisheries protection work was received from the *Gárda Síochána* during the year.
- F.1.—Additional expenditure of £4,314 4s. 7d. on payments to local authorities under Section 13 of the Fisheries Act, 1925, was due to the levy of increased rates after the estimate was framed. Payment to a board of conservators of a special grant not provided for caused an excess of £200 5s. 0d. on the provision made for payments to boards of conservators under the Fisheries (Tidal Waters) Acts,

1934 and 1939, and the amount payable to boards of conservators and to the *Gárda Síochána* Reward Fund in respect of fines and forfeitures under Sections 10 and 15 of the Fisheries (Amendment) Act, 1949, which is not capable of close estimation, exceeded the provision by £253 10s. 10d. The excess expenditure was partly offset by savings on other items of the subhead.

- F.2.—Adverse weather conditions affected the production of brown trout ova at Lough Owel hatchery and a grant towards the operating costs of Blackcastle hatchery was not earned this year. The provision made for the purchase of imported brown trout ova could not be utilised as supplies were unobtainable. The saving on the subhead was modified by additional expenditure on the construction of a new fish trap at Glenties hatchery.
- F.3.—Excess mainly due to increased outgoings in maintenance costs and rates and to an increase in the wages of employees at the State fisheries under the Agricultural Wages (Minimum Rates) Order, 1953.
- F.4.—The savings were mainly on experiments in salmon tagging and in the elimination of coarse fish from trout waters which could not be carried out to the extent provided for in the estimate.
- F.5.—The number of claims for compensation which it was found possible to dispose of before the close of the year was smaller than expected.
- H.—The Foyle Fisheries Commission did not require financial assistance out of the provisions made for rates on the acquired fishery, repayable advances and miscellaneous expenses.
- I.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Local Taxation (Customs and Excise Duties) Grant	10,650	10,650	0 0
(2) Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1.)	1,000	1,164	14 10
(3) Lettings of sporting rights (Subhead F.3.)	1,100	1,074	0 0
(4) Repayment of advances made to the Sea Fisheries Association (Subheads G.2. and G.3.)	21,000	17,365	19 3
(5) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	1,500	1,388	10 0
(6) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—	—
(7) Receipts from salmon export licences	100	101	0 0
(8) Miscellaneous receipts	2,107	1,742	6 6
	£37,462	£33,486	10 7

(4) Receipts under this heading depend upon the earnings of fishermen and are not capable of close estimation.

(5) The demand for special local licences did not reach expectations.

(8) The quantity of brown trout ova available for sale was smaller than expected.

EXTRA REMUNERATION (exceeding £50)

An Inspector of Fisheries received fees amounting to £281 from An Bord Iascaigh Mhara for acting as chairman during part of the year.

A Higher Executive Officer on loan to An Bord Iascaigh Mhara received an allowance of £200 from an Bord for acting as manager.

NOTE

Sums amounting to £16,042 18s. 9d., being the balance due in respect of outstanding loans, were written off with the consent of the Minister for Finance under the Fisheries (Revision of Loans) Act, 1931 (Department of Finance minute S. 28/2/31).

31st October, 1953.

SEÁN Ó BROIN,

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.

OFFICE OF THE MINISTER FOR JUSTICE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SALARIES, WAGES AND ALLOWANCES						
A.1.—Headquarters Staff ...	71,387	65,978 2 3	5,408 17 9	—	—	
A.2.—Film Censorship ...	3,011	2,974 1 4	36 18 8	—	—	
A.3.—Censorship of Publications ...	2,949	2,676 18 7	272 1 5	—	—	
A.4.—Legal and Technical Assistance ...	25	—	25 0 0	—	—	
A.5.—Irish Legal Terms Advisory Committee ...	400	—	400 0 0	—	—	
A.6.—An Bord Uchtála Original ... Nil Supplementary ... £343	343	338 14 7	4 5 5	—	—	
B.—Travelling Expenses ...	1,450	1,639 16 3	—	189 16 3	—	
C.—Incidental Expenses ...	358	262 9 0	95 11 0	—	—	
D.—Telegrams and Telephones	680	840 3 4	—	160 3 4	—	
E.—Expenses in connection with Awards for Acts of Bravery ...	100	23 6 0	76 14 0	—	—	
	80,703	74,733 11 4	6,319 8 3	349 19 7	—	
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	333	—	333 0 0	—	—	
TOTAL Original £80,360 Supplementary 10	£ 80,370	74,733 11 4	5,986 8 3	349 19 7	—	

Surplus to be surrendered ... £5,636 8 8

	Estimated	Realised	
	£	£	s. d.
Extra Receipts payable to Exchequer			
1. Fees for nationality and citizenship certificates (No. 13 of 1935)	450	740	10 0
2. Fees for documents of identity	—	111	7 6
3. Miscellaneous	—	19	13 0
	£450	£871	10 6

1. and 2. These receipts vary from causes which cannot be foreseen.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.3.—Savings due to vacancies.

A.4. and A.5.—Savings due to no claims under the subheads being received.

B.—Excess due to certain increases in travelling and subsistence allowances.

C.—Saving due mainly to less advertising.

D.—Excess due to payment of claim remaining from previous year.

E.—Saving due to less compensation being awarded than anticipated.

NOTES

The amount of £3,778 15s. 0d. was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

The Account of the Vote for Posts and Telegraphs includes expenditure of £263 10s. in respect of an officer temporarily lent, without repayment, to the Office of Censorship of Publications.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
12th November, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General,

GÁRDA SÍOCHÁNA

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána (No. 7 of 1925, No. 10 of 1926, No. 5 of 1937, No. 19 of 1941, and Nos. 1 and 17 of 1945) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Pay ...	3,053,443	2,969,599 1 0	83,843 19 0	—
B.—Allowances ...	255,690	263,374 9 1	—	7,684 9 1
C.—Subsistence Allowances ...	14,000	14,083 10 4	—	83 10 4
D.—Locomotion Expenses ...	61,200	63,390 14 11	—	2,190 14 11
E.—Clothing and Equipment	100,709	64,061 16 2	36,647 3 10	—
F.—Furniture, Barrack Bedding and Bedsteads ...	9,115	12,121 19 10	—	3,006 19 10
G.—Barrack Maintenance ...	15,000	14,972 14 0	27 6 0	—
H.—Transport and Carriage ...	107,553	90,387 6 5	17,165 13 7	—
I.—Fuel, Light and Water ...	20,500	23,691 14 3	—	3,191 14 3
J.—Medical Expenses ...	8,937	10,615 0 0	—	1,678 0 0
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	700	673 0 5	26 19 7	—
L.—Telegrams and Telephones	27,701	33,669 10 9	—	5,968 10 9
M.—Compensation ...	3,500	968 14 2	2,531 5 10	—
N.—Incidental Expenses ...	6,268	10,311 15 5	—	4,043 15 5

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Ex- penses in connection therewith	480	408 7 6	71 12 6	—		
GROSS TOTAL ...£	3,684,796	3,572,329 14 3	140,314 0 4	27,847 14 7		
<i>Deduct—</i>	Estimated	Realised	Surplus of Gross Estimate over Expenditure £112,466 5 9			
P.—Appropriations in Aid ...	75,956	86,848 11 11	Surplus of Appropriations in Aid realised £10,892 11 11			
NET TOTAL ...£	3,608,840	3,485,481 2 4	Total Surplus to be surrendered £123,358 17 8			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer	4,200	3,400 15 0
Details of the above receipts are as follows:—		
Fees for stamping of bottles		£ s. d. 3,033 13 0
Centage charge to insurance companies for collection of insurance premiums		366 14 6
Miscellaneous		7 6
		<u>£3,400 15 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to less recruits than expected, to provision for bringing weekly pay up to date not being utilised and to vacancies.
- B.—Excess due to the payment of a certain increase in rent allowance.
- E.—Saving due to reduction in purchase of certain materials consequent on use of reserve stocks.
- F.—Excess due to expenditure on part of reserve-stock materials ordered in the previous year.
- H.—Saving due to purchase of less transport than intended ; offset by increase in cost of petrol consequent on imposition of additional revenue duty.
- I.—Excess due to increased cost of fuel.
- J.—Excess due to increased cost of medicines.
- L.—Excess due to increase in certain charges and to increased number of calls.

M.—Saving due to the estimate being necessarily conjectural.

N.—Excess mainly due to expenditure on part of reserve-stock and other materials ordered in the previous year.

O.—Saving due to medical expenses being less than expected.

P.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
1. Repayment of sums advanced to officers under Subhead H.	5,527	6,296	11	0
2. Payments for services rendered by the <i>Gárda Síochána</i>	4,500	5,262	6	10
3. Repayments in respect of loss of property or damage to stores, etc.	75	29	5	11
4. Proceeds of sale of old stores and cast uniforms ...	7,099	8,766	16	4
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)	25	25	5	6
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates	300	280	12	0
7. Payment from Road Fund in respect of expenses of <i>Gárda Síochána</i> in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...	54,000	58,949	13	1
8. Proceeds of sale of forfeited and unclaimed property, etc.	530	121	17	3
9. Fees for accident reports	3,000	4,065	3	8
10. Receipts from public assistance authorities in respect of expenses incurred by <i>Gárda Síochána</i> under the Mental Treatment Act, 1945	400	361	11	6
11. Miscellaneous receipts	500	2,689	8	10
	<u>£75,956</u>	<u>£86,848</u>	<u>11</u>	<u>11</u>

1. and 2. Estimate was too low.

3. Estimate, which is conjectural, was too high.

4. Better price realised than expected.

7. Estimate was too low.

8. These receipts cannot be estimated closely.

9. Estimate was too low.

11. There were large receipts for loss of services of members of the Force injured and for refund of rateable deductions by ex-members rejoining the Force both of which are difficult to estimate closely.

STATEMENT OF LOSSES (Stores, etc.)

(1) Three claims amounting to £13 1s. 6d. in respect of damage arising out of collisions in which *Gárda* vehicles were involved were abandoned on a mutual forbearance basis (Department of Finance authorities S. 16/13/51 and S. 16/2/53).

(2) In five cases in which Gárda cars were involved in accidents the damage, £84 13s. 0d., was not attributable to Gárda personnel (Department of Finance authorities S. 16/7/52 and S. 16/13/52).

EXTRA REMUNERATION (exceeding £50)

From the District Court Vote one member of the Force received a sum of £80 as a gratuity for performing the duties of District Court Clerk.

NOTES

Stores valued at £87 16s. 4d., surplus to Gárda Síochána requirements, were transferred to the Department of Posts and Telegraphs (Department of Finance authority S. 13/57/47).

The expenditure under Subhead D. includes a payment of £6 6s. 0d. to a furniture removal company for travelling to move the furniture of a member whose transfer had been postponed (Department of Finance authority S. 13/28/52).

The expenditure under Subhead H. includes £64 15s. 0d. for driving licence fees and third party insurance premiums in respect of the use of Gárda Síochána cars in Northern Ireland.

The expenditure under Subhead N. includes an *ex-gratia* payment of £3 10s. 0d. in connection with the recovery of stolen property from a pawnbroker; a further sum of £40 in connection with the recovery of stolen property from a pawnbroker; a sum of £15 for distribution amongst members of a fire brigade who voluntarily assisted in the removal of a dead body from a well and a sum of £1 4s. 0d. expended on refreshments on their behalf; an *ex-gratia* payment of £5 in respect of the loss of a bicycle held in Gárda Síochána custody (Department of Finance authorities S. 13/14/52, S. 13/27/52, S.13/7/52 and S.13/35/51).

The amount of £466 6s. 0d. was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts, 1932 and 1933.

The amount of £372 18s. 2d. was received from Dublin Corporation in respect of the services of two Sergeants seconded to the Corporation for services under the Weights and Measures Acts.

GÁRDA SÍOCHÁNA REWARD FUND, 1952-53

The appended Statement shows the total receipts proper to the Fund for the year 1952-53, the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1953.

	£	s.	d.		£	s.	d.
Balance from previous year	17,484	10	11	Payments during year			
				ended 31st March, 1953	12,620	17	4
Total amount credited in the				Balance on 31st March,			
year 1st April, 1952, to				1953*	13,252	14	0
31st March, 1953	8,389	0	5				
	£25,873	11	4		£25,873	11	4

* In addition there were, on the 31st March, 1953, sums held in suspense accounts payable to the Reward Fund amounting to £4,382 5s. 10d.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
26th November, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of prisoners confined in District Mental Hospitals (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; and 4 & 5 Geo. 5, c. 58).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Pay and Allowances of Officers, including Uniform	108,925	104,507 4 11	4,417 15 1	—	—	
B.—Victualling	16,133	15,851 15 11	281 4 1	—	—	
C.—Clothing, Bedding, Furniture, etc.	6,230	5,881 10 2	348 9 10	—	—	
D.—Medicines, Surgical Instruments, etc.	700	629 6 10	70 13 2	—	—	
E.—Fuel, Light, Water, Cleaning Articles, etc.	21,020	16,026 17 9	4,993 2 3	—	—	
F.—Rent, etc.	204	199 16 3	4 3 9	—	—	
G.—Escort and Conveyance	7,000	7,775 11 2	—	775 11 2	—	
H.—Maintenance of Buildings and Equipment	19,830	17,067 6 0	2,762 14 0	—	—	
I.—Fine Fund	10	—	10 0 0	—	—	
J.—Travelling Expenses	350	395 14 7	—	45 14 7	—	
K.—Incidental Expenses	1,625	1,588 16 10	36 3 2	—	—	
L.—Telegrams and Telephones	450	433 11 9	16 8 3	—	—	
M.—Maintenance of Prisoners confined in District Mental Hospitals	16,800	17,759 8 1	—	959 8 1	—	
N.—Gratuities to Prisoners	660	618 19 11	41 0 1	—	—	
O.—Contributions to Discharged Prisoners' Aid Societies	1,050	1,050 0 0	—	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant							
			Less than Granted		More than Granted					
	£	£	s.	d.	£	s.	d.			
P.—Manufacturing Department and Farms	16,072	17,295	3	0	—	1,223	3	0		
GROSS TOTAL ...£	217,059	207,081	3	2	12,981	13	8	3,003	16	10
					Surplus of Gross Estimate over Expenditure £9,977 16 10					
	Estimated	Realised			Surplus of Appropriations in Aid realised					
<i>Deduct—</i> Q.—Appropriations in Aid ...	20,039	20,738	0	1	£699	0	1			
NET TOTAL ...£	197,020	186,343	3	1	Total Surplus to be surrendered £10,676 16 11					

Estimated daily average number of prisoners	530
Actual daily average number of prisoners	469

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies.
 E.—Saving due to purchase of coal at lower price than expected.
 G.—Excess due to increased fares and to increased travelling.
 H.—Saving due to purchase of equipment at lower price than expected.
 J.—Excess due to increased fares and to increased travelling.
 P.—Excess due to increased cost of certain materials, mainly flour.
 Q.—Appropriations in Aid

	Estimated	Realised
	£	£ s. d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	18,464	18,936 14 0
2. Receipts from farms and gardens (including value of produce used in the prisons)	1,210	1,479 11 1
3. Rents	114	115 15 2
4. Sales of old stores and miscellaneous receipts	251	205 19 10
	£20,039	£20,738 0 1

1. Surplus due to increased value of manufactures supplied to prisons.
 2. Surplus due to better yield than expected.
 4. Deficiency due to lesser quantity of old stores sold.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
 12th November, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

Dr. ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and ST. PATRICK'S, CLONMEL, *Cr.*
for the Year ended 31st March, 1953

—	Agriculture		Other Industries		Total	
	£	s. d.	£	s. d.	£	s. d.
Stock in hand, 1st April, 1952	1,074	19 10	22,820	15 2	23,895	15 0
Purchases, 1952-53	640	6 9	15,599	13 7	16,240	0 4
Profit	1,075	9 6	2,465	12 7	3,541	2 1
	£	2,790 16 1	40,886	1 4	43,676	17 5

* Viz.—Manufacture materials, £17,511 15s. 1d.; manufactured goods, £3,212 2s. 3d.; tools, etc., £2,291 11s. 4d.

RECONCILIATION WITH APPROPRIATION ACCOUNT

	£	s. d.		£	s. d.
Amounts due in respect of purchases as at 1st April, 1952	...	...	Amounts due in respect of sales as at 1st April, 1952	...	...
Purchases during year to 31st March, 1953	17,909	3 5	Sales during year to 31st March, 1953	20,661	8 9
	17,909	3 5		24,651	4 10
*Amounts due in respect of purchases as at 31st March, 1953	...	...	†Amounts due in respect of sales as at 31st March, 1953	...	...
Expenditure from Subhead P. as per Appropriation Account	...	...	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	...	...

*Viz.—Public Departments, £46 19s. 5d.; other persons, £567 1s. 0d.	£17,295	3 0	† Viz.—Public Departments, £4,154 11s. 6d.; other persons, £80 8s. 3d.	£20,416	5 1

THOMAS J. COYNE,

Accounting Officer.

DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (7 Edw. 7, c. 17, sec. 3 ; No. 27 of 1926, secs. 49, 50 and 66 ; No. 15 of 1928, sec. 13 ; No. 48 of 1936, secs. 51 and 77 ; No. 4 of 1946, secs. 35 and 36 ; No. 21 of 1946 and No. 8 of 1951) and for a Capitation grant.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	69,000	62,000 3 8	6,999 16 4	—
B.—Travelling Expenses	11,230	11,830 19 10	—	600 19 10
C.—Incidental Expenses	600	774 6 8	—	174 6 8
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	62 15 9	37 4 3	—
TOTAL	£ 80,930	74,668 5 11	7,037 0 7	775 6 6

Surplus to be surrendered ... £6,261 14 1

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
District Court fines	16,000	21,400 0 0
Miscellaneous	—	21 14 6
	£16,000	£21,421 14 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to vacancies and to delay in implementing a new establishment scheme.
- B.—Excess due to travelling expenses of "movable" Justices and of some District Court Clerks being greater than expected.
- C.—Excess due to increased poundage on money orders and to installation of additional telephones.
- D.—Saving due to the estimate being necessarily conjectural.

NOTE

The amount of £19,141 7s. 1d. was received in respect of fees (stamps) paid in the District Court.

THOMAS J. COYNE,

DEPARTMENT OF JUSTICE,
8th October, 1953.

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.

CIRCUIT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Deputy Circuit Judges, Sheriffs and Under Sheriffs; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	132,685	125,724 0 3	6,960 19 9	—	—	—
B.—Travelling Expenses ...	7,500	8,397 3 11	—	—	897 3 11	—
C.—Incidental Expenses ...	1,500	1,601 3 8	—	—	101 3 8	—
D.—Telegrams and Telephones	880	969 3 6	—	—	89 3 6	—
E.—Sheriffs and Under Sheriffs	1,800	1,845 11 1	—	—	45 11 1	—
GROSS TOTAL ...£	144,365	138,537 2 5	6,960 19 9	—	1,133 2 2	—
			Surplus of Gross Estimate over Expenditure £5,827 17 7			
	Estimated	Realised	Surplus of Appropriations in Aid realised			
Deduct—						
F.—Appropriations in Aid ...	28,525	30,748 3 5	£2,223 3 5			
NET TOTAL ...£	115,840	107,788 19 0	Total Surplus to be surrendered £8,051 1 0			

Estimated

Realised

£

£ s. d.

Extra Receipts payable to Exchequer

Interest on public bank accounts

Miscellaneous refunds

— 152 8 4

— 2 12 8

£155 1 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to vacancies, to delay in completing reorganisation scheme and to no deputies for Circuit Court Judges being employed.

B.—Excess due to increases in subsistence and mileage allowance rates and to more travelling than expected.

C.—Excess due to more advertising than expected.

D.—Excess due to greater volume of telephone messages.

F.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
1. Remuneration and expenses received by County Registrars on account of revision of jurors lists (40 & 41 Vict., c. 56, sec. 21, and No. 27 of 1926, sec. 39)	2,500	2,449	9	4
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39	9,500	9,558	16	6
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	10	34	2	10
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16)	1,510	1,510	0	0
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants	15,000	17,195	14	9
6. Miscellaneous	5	—		
	<u>£28,525</u>	<u>£30,748</u>	<u>3</u>	<u>5</u>

5. Receipts are conjectural.

NOTES

The amount of £7,417 4s. 11d. was received in respect of Circuit Court fees (stamps).

Sums amounting to £184 13s. 7d. were misappropriated in the years 1951 and 1952 by a Clerical Officer serving in a Circuit Court Office. The officer was dismissed. He was subsequently prosecuted and sentenced to imprisonment. Restitution was made and there was no loss to public funds.

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
14th October, 1953.

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, 1953, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926 ; No. 48 of 1936 and No. 25 of 1945).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	84,088	83,315 8 5	772 11 7	—	—	—
B.—Travelling and Incidental Expenses	170	215 16 7	—	—	45 16 7	—
C.—Telegrams and Telephones	750	634 10 3	115 9 9	—	—	—
D.—Stenography (Central Criminal Court) ...	727	727 0 0	—	—	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	275	105 5 9	169 14 3	—	—	—
F.—Expenses of High Court	2,375	2,494 12 2	—	—	119 12 2	—
F.F.—Losses						
<i>Original</i> ... Nil						
<i>Supplementary</i> £1,770	1,770	1,769 19 6	—	6	—	—
F.F.F.—Purchase of Law Books	—	18 17 4	—	—	18 17 4	—
GROSS TOTAL						
<i>Original</i> ... £88,385						
<i>Supplementary</i> 1,770	£ 90,155	89,281 10 0	1,057 16 1	184 6 1		
			Surplus of Gross Estimate over Expenditure		£873 10 0	
			Surplus of Appropriations in Aid realised			
<i>Deduct—</i>						
G.—Appropriations in Aid						
<i>Original</i> ... £605						
<i>Supplementary</i> 1,760	2,365	2,777 9 1	£412 9 1			
NET TOTAL						
<i>Original</i> ... £87,780						
<i>Supplementary</i> 10	£ 87,790	86,504 0 11	Total Surplus to be surrendered		£1,285 19 1	

	Estimated	Realised	
	£	£	s. d.
Extra Receipts payable to Exchequer			
Lunacy percentages	2,600	2,606	3 0
Miscellaneous	—		8 12 6
	£2,600	£2,614	15 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving was due to vacancies.

B.—Excess was due to increased cost of ushers' and messengers' uniforms.

C.—Saving was due to payment of a claim due not being made until following year.

E.—Saving was mainly due to less travelling than expected.

F.F.F.—No provision was made under this subhead as no expenditure was expected at the time when the estimates were being prepared. Subhead opened under Department of Finance authority S.46/2/43.

G.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
1. Bankruptcy percentages	595	1,007	9 7
2. Land Judge's Office: Duty on estates ...	10		
3. Receipt in respect of amount provided under Subhead F.F.			
<i>Original</i>	Nil		
<i>Supplementary</i>	£1,760		
	1,760	1,769	19 6
TOTAL			
<i>Original</i>	£605		
<i>Supplementary</i>	1,760		
	£2,365	£2,777	9 1

1. These receipts vary from causes which cannot be foreseen.

NOTE

Fees (stamps) were received as follows:—

	£	s.	d.
Judicature fees	44,064	7	11
Bankruptcy Court fees	631	2	6
Judgments Registry fees	415	6	6
Chief Justice fees	1,033	1	10
	£46,143	18	9

THOMAS J. COYNE,
Accounting Officer.

DEPARTMENT OF JUSTICE,
25th September, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
LAND REGISTRY						
A.—Salaries, Wages and Allowances	59,248	58,770 12 9	477 7 3	—	—	
B.—Travelling and Incidental Expenses	150	288 6 0	—	138 6 0	—	
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ...	10	—	10 0 0	—	—	
REGISTRY OF DEEDS						
D.—Salaries, Wages and Allowances	28,882	26,869 18 2	2,012 1 10	—	—	
E.—Travelling and Incidental Expenses	90	103 9 1	—	13 9 1	—	
TOTAL ...£	88,380	86,032 6 0	2,499 9 1	151 15 1	—	
Surplus to be surrendered ...			£2,347 14 0			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer	—	—
Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds on behalf of Government Departments in Northern Ireland	—	3 16 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Excess due to increased cost of messengers' uniforms and to more telephones.
D.—Saving due to vacancies.

EXTRA REMUNERATION (exceeding £50)

A Staff Officer, Grade III, received a sum of £56 10s. 0d. from the Vote for Wireless Broadcasting.

NOTE

Fees (stamps) were received as follows:—

	£	s.	d.
Land Registry fees	67,042	7	4
Registry of Deeds fees	20,326	11	4
	<u>£87,368</u>	<u>18</u>	<u>8</u>

DEPARTMENT OF JUSTICE,
25th September, 1953.

THOMAS J. COYNE,
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.

PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	8,875	8,370 11 11	504 8 1	—	—	
B.—Incidental Expenses	215	137 10 9	77 9 3	—	—	
TOTAL ...£	9,090	8,508 2 8				
Surplus to be surrendered ...£			581 17 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings due to vacancies remaining unfilled, and to saving of £25 on additional assistance.
- B.—Savings on transfer of records and purchase of historical documents ; offset by increase in office expenses, protective clothing and miscellaneous expenses.

NOTE

Fees (stamps) amounting to £377 6s. 3d. in respect of this service were received during the year.

DIARMID COFFEY,
Accounting Officer.

24th September, 1953.

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, 1953, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8 ; 30 & 31 Vict., c. 54, sec. 24 ; and 34 & 35 Vict., c. 102).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries and Wages ...	4,282	4,098 3 2	183 16 10	—	—	
B.—Law Costs	20	—	20 0 0	—	—	
C.—Travelling and Incidental Expenses	46	43 3 9	2 16 3	—	—	
GROSS TOTAL ...£	4,348	4,141 6 11	206 13 1	—	—	
			Surplus of Gross Estimate over Expenditure £206 13 1			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
<i>Deduct—</i> D.—Appropriations in Aid ...	38	37 2 6	17s. 6d.			
NET TOTAL ...£	4,310	4,104 4 5	Net Surplus to be surrendered <u>£205 15 7</u>			

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to changes in staff personnel and vacancy remaining unfilled.

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

J. S. MARTIN,

Accounting Officer.

14th September, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	191,660	185,878 12 1	5,781 7 11		—	
B.—Travelling Expenses ...	19,350	21,992 3 8	—		2,642 3 8	
C.—Incidental Expenses ...	800	727 16 3	72 3 9		—	
D.—Telegrams and Telephones	2,300	2,240 2 4	59 17 8		—	
E.—Expenses in connection with International and other Congresses ...	480	513 0 11	—		33 0 11	
F.—Statutory Inquiries ...	950	1,292 12 9	—		342 12 9	
G.—Charge under Irish Land Act, 1909, Section 11 (2)	24,640	24,637 16 4	2 3 8		—	
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,080	6,961 4 4	—		5,881 4 4	
I.1.—Contributions towards Housing Loan Charges of Local Authorities ...	925,000	924,999 8 8	11 4		—	
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948 ...	10	—	10 0 0		—	
I.3.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1950, and under the Housing (Amendment) Acts, 1948, 1949 and 1950 ...	1,700,000	1,796,298 10 0	—		96,298 10 0	
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	3,000	2,650 15 4	349 4 8		—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
I.5.—Competitions for Designs for Housing Schemes	10	250 0 0	—		240 0 0	
I.6.—Grants to Local Authorities under the Housing (Amendment) Acts, 1948, 1949 and 1950 ...	30,000	30,000 0 0	—		—	
I.7.—Grants to Local Authorities towards cost of Housing Schemes ...	800,000	692,665 0 0	107,335 0 0		—	
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	5,000	4,991 19 7	8 0 5		—	
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 ...	650,000	646,945 0 0	3,055 0 0		—	
L.—Grants to Local Authorities for the Provision of Sanitary Services Works ...	70,000	66,672 0 0	3,328 0 0		—	
M.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	11,000	10,919 12 0	80 8 0		—	
N.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	2,505	2,500 0 0	5 0 0		—	
O.—Payments under Section 5 (3) of the Local Government Act, 1933	50	46 13 4	3 6 8		—	
P.—Text-book on, and Revision and Codification of, Local Government Law ...	850	750 0 0	100 0 0		—	
GROSS TOTAL ...£	4,438,685	4,423,932 7 7	120,190 4 1		105,437 11 8	
			Surplus of Gross Estimate over Expenditure £14,752 12 5			
	Estimated	Realised	Surplus of Appropriations in Aid realised			
<i>Deduct—</i>						
Q.—Appropriations in Aid	43,665	44,645 1 2	£980 1 2			
NET TOTAL ...£	4,395,020	4,379,287 6 5	Total Surplus to be surrendered £15,732 13 7			

	Estimated		Realised	
	£		£	s. d.
Extra Receipts payable to Exchequer				
Refunds by local authorities of overpayments of grants made in previous years	3,849	19 5
Miscellaneous	5	16 2
			<u>£3,855</u>	<u>15 7</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to changes in personnel caused by retirements, resignations, etc., and to vacancies on the staff for the whole or part of the year.
- B.—The excess is due in part to increases granted in travelling and subsistence allowances and in the main to increased travelling by Engineering Inspectors in connection with the activities of local authorities in relation to road works, provision of sanitary services and employment schemes.
- C.—Saving was mainly on advertising.
- D.—Cost of telephone service and telegrams was less than anticipated.
- E.—Estimated as closely as possible.
- F.—Accurate estimation of expenditure is not possible as the number of inquiries to be held during the year cannot be forecast.
- H.—The annual subsidy of £603 1s. 6d. payable to a public utility society was capitalised by making a payment of £6,000 to the Commissioners of Public Works to be applied in redemption of outstanding balances of loans obtained by the society from the Commissioners.
- I.2.—Grants under this subhead are payable only in respect of approved work which was completed not later than 1st April, 1950. A token sum only was provided to cover any cases that might mature for payment during the year. In the event no payment fell to be made.
- I.3.—Excess mainly due to the very considerable number of payments of final instalments of grants that had to be deferred in the previous year as construction was not up to standard.
- I.4.—The number of applications by local authorities for recoupment was less than anticipated.
- I.5.—The payments involved were expected to be made before 31st March, 1952, but this was not found possible.
- I.7.—As final costings in respect of a number of schemes were not available, a proportion only of the grants allocated towards the cost of these schemes could be made.
- K.—Saving arose through cancellation of a payable order through lapse of time.
- L.—Saving due to delays in completion of contracts and payment of final accounts.
- M.—Estimated as closely as practicable.
- O.—Casual variation.
- P.—Saving due to delays in connection with printing of text-book.
- Q.—Appropriations in Aid

	Estimated		Realised	
	£		£	s. d.
1. Fees payable by local authorities, etc., for audit of their accounts	18,500	16,780 13 0
2. Costs payable by local authorities in relation to inquiries	1,750	2,665 17 8

	Estimated.	Realised.		
	£	£	s.	d.
3. Expenses repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	17,257	16,454	6	1
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 20 of 1925)	6,145	5,329	0	9
5. Miscellaneous	13	3,415	3	8
	£43,665	£44,645	1	2

5. The miscellaneous receipts comprise mainly instalments of housing grants refunded in cases where the houses were not occupied by the original applicants, but were transferred to other persons who ultimately obtained the grants.

EXTRA REMUNERATION (exceeding £50)

Two Housing Inspectors received gratuities of £194 9s. 5d. and £193 15s. 4d., respectively, for performing the duties of Engineering Inspectors.

NOTES

This Account includes expenditure of £3,957 being portion of a special grant of £1,390 to a local authority sanctioned by the Minister for Finance in respect of the provision of a sanitary service work in view of the increased cost of the scheme due to the exceptional circumstances which could not have been foreseen when tenders were invited for the work and also having regard to the restricted financial capacity of the local authority. The expenditure was charged to Subhead L. of the Vote (Department of Finance letter S. 72/18/48).

The balance of the cost of the visit, noted in the Account for the year ended 31st March, 1952, of a Senior Engineering Inspector to the U.S.A. on a technical mission sponsored by O.E.E.C. on the theory and practice of highway improvement and utilisation was £50 and is chargeable to the Vote for Technical Assistance.

The Chief Officer of the Fire Brigade of Dublin Corporation visited Paris in June, 1951, for a meeting of the Intra-European Mission on Fire Prevention sponsored by O.E.E.C. One-half (£16 6s. 8d.) of the cost was recouped to the Dublin Corporation and is chargeable to the Vote for Technical Assistance. The Fire Adviser to the Minister undertook a similar sponsored mission in May, 1952. The cost was £34 10s. 0d. and is also chargeable to the Vote for Technical Assistance.

J. GARVIN,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
15th October, 1953.

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.

OFFICE OF THE MINISTER FOR EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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		
	£	£ s. d.	£	s.	d.	£	s.	d.
ADMINISTRATION								
A.1.—Salaries, Wages and Allowances	173,292	173,729 14 2	—			437	14	2
A.2.—Travelling Expenses ...	200	523 11 4	—			323	11	4
A.3.—Incidental Expenses ...	1,400	1,456 2 0	—			56	2	0
A.4.—Telegrams and Telephones	2,000	2,056 15 7	—			56	15	7
INSPECTION, ORGANISATION, Etc.								
B.1.—Salaries, etc.	120,776	117,705 1 8	3,070	18	4	—		
B.2.—Travelling and Incidental Expenses <i>Original</i> £26,000 <i>Supplementary</i> 7,000	33,000	31,097 14 7	1,902	5	5	—		
C.—Preparation of Irish Vocabularies	10	26 11 3	—			16	11	3
D.—Expenses in connection with the Council of Education	800	680 2 11	119	17	1	—		
	331,478	327,275 13 6	5,093	0	10	890	14	4
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	2,000	—	2,000	0	0	—		
GROSS TOTAL <i>Original</i> £324,478 <i>Supplementary</i> 5,000	£ 329,478	327,275 13 6	3,093	0	10	890	14	4
			Surplus of Gross Estimate over Expenditure £2,202 6 6					
	Estimated	Realised	Deficiency of Appropriations in Aid realised					
<i>Deduct—</i> E.—Appropriations in Aid ...	88	87 0 9	19s. 3d.					
NET TOTAL <i>Original</i> £324,390 <i>Supplementary</i> 5,000	£ 329,390	327,188 12 9	Net Surplus to be surrendered £2,201 7 3					

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Compensation for loss of services of an officer injured in an accident	—	75 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

B.1. and B.2.—Saving due to vacancies in staff of Inspectors and Organisers.

C.—Excess due to payment of travelling expenses and subsistence allowances to members of a Terminology Committee which was set up after the estimate had been prepared.

D.—The number of meetings of the Council was less than expected.

E.—Appropriations in Aid

	Estimated	Realised
	£	£ s. d.
(1) Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council	65	65 0 0
(2) Miscellaneous receipts	23	22 0 9
	£88	£87 0 9

EXTRA REMUNERATION (exceeding £50)

An Executive Officer and a Clerical Officer received £50 10s. 6d. and £118 10s. 0d., respectively, from the Vote for Wireless Broadcasting.

Seven Clerical Officers received sums varying from £50 7s. 0d. to £57 4s. 8d. in respect of overtime.

A Clerical Officer received a gratuity of £50 for special duties performed (Department of Finance minute E.45/3/50) and £22 6s. 6d. in respect of overtime.

NOTES

The Account of the Department of External Affairs includes expenditure of £754 11s. 4d. in respect of remuneration of an officer temporarily lent, without repayment, to this Department.

The Account of the Vote for Primary Education includes expenditure of £1,143 3s. 3d. in respect of remuneration of four teachers temporarily lent, without repayment, to this Department.

This Account includes an *ex-gratia* payment of £7 9s. 6d. to an officer in respect of medical expenses and damage to spectacles incurred in consequence of an accident in the course of her official duties (Department of Finance minute E.109/3/43).

A claim for £99 9s. 10d. in respect of travelling expenses, hotel accommodation costs, and subsistence allowance, for which the supporting vouchers were mislaid, was allowed to an officer of the Department who attended as a representative at the International Conference on Adult Education in Elsinore in June, 1949, and participated in a tour of certain educational institutions in Sweden (Department of Finance minute S.105/22/49).

This Account includes an *ex-gratia* payment of £3 to an officer whose coat was stolen from the Office (Department of Finance Circular E.109/41/41).

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,

24 Deireadh Fómhair, 1953.

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.

PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation and a Grant-in-Aid, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
TRAINING OF TEACHERS				
A.1.—Training Colleges				
<i>Original</i> ...	£65,800			
<i>Supplementary</i> ...	1,000			
	66,800	67,862 12 6	—	1,062 12 6
A.2.—Repayable Advances of Training College Fees to Students ...	9,100	7,860 14 0	1,239 6 0	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund				
<i>Original</i> ...	£65,220			
<i>Supplementary</i> ...	8,500			
	73,720	71,214 11 0	2,505 9 0	—
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	60	80 2 0	—	20 2 0
B.—Examinations				
<i>Original</i> ...	£4,800			
<i>Supplementary</i> ...	1,800			
	6,600	6,013 1 4	586 18 8	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Ordinary and Model Schools and in Reformatory and Industrial Schools, and Grants to Schools paid on a Capitation Basis ...	6,372,000	6,334,378 9 11	37,621 10 1	—
C.2.—Model Schools—Miscellaneous Expenses ...	4,070	4,215 6 9	—	145 6 9
C.3.—Van and Boat Services				
<i>Original</i> ...	£14,000			
<i>Supplementary</i> ...	3,000			
	17,000	15,703 2 7	1,296 17 5	—
C.4.—Incidental Expenses ...	200	249 19 8	—	49 19 8
C.5.—Free Grants of School Requisites ...	400	480 17 0	—	80 17 0

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted			More than Granted		
	£	£ s. d.	£	s.	d.	£	s.	d.
C.6.—Grants towards the Cost of Heating, etc., of Schools and Cleansing of Out-Offices <i>Original</i> ... £63,000 <i>Supplementary</i> 3,000	66,000	66,039 7 6	—			39	7	6
C.7.—Teachers' Residences ...	10	4 7 2	5	12	10	—		
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	51,500	51,480 0 0	20	0	0	—		
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	1,600	1,371 10 0	228	10	0	—		
C.10.—Grants towards the Cost of Free School Books for Necessitous Children ...	5,400	5,176 0 2	223	19	10	—		
D.—Superannuation, etc., of Teachers <i>Original</i> ... £773,400 <i>Supplementary</i> 20,000	793,400	795,892 17 10	—			2,492	17	10
D.D.— <i>Ex-Gratia</i> Payments to certain Retired Teachers <i>Original</i> ... Nil <i>Supplementary</i> £130,000	130,000	123,685 13 11	6,314	6	1	—		
GROSS TOTAL <i>Original</i> £7,430,560 <i>Supplementary</i> 167,300	£ 7,597,860	7,551,708 13 4	50,042	9	11	3,891	3	3
			Surplus of Gross Estimate over Expenditure £46,151 6 8					
			Surplus of Appropriations in Aid realised £2,547 0 5					
Deduct— E.—Appropriations in Aid ...	97,400	99,947 0 5						
NET TOTAL <i>Original</i> £7,333,160 <i>Supplementary</i> 167,300	£ 7,500,460	7,451,761 12 11				Total Surplus to be surrendered £48,698 7 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Excess due to (a) increase in the number of students and (b) increase in the grants paid in respect of some students.

A.2.—It is difficult to estimate these advances as they are subject to a means test.

A.3., B. and C.3.—Requirements were less than anticipated.

A.4.—Accurate estimating is difficult in the case of this subhead.

C.1.—The payments in respect of salaries to teachers, and capitation grants to convent schools were less than estimated.

C.4.—Excess due to payment of rent for premises used temporarily as national schools.

C.5.—The number of claims received was greater than anticipated.

C.9.—The number of children sent to the Gaeltacht was less than expected.

D.D.—It was not found possible to issue a greater number of payments before the end of the financial year.

E.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
TRAINING OF TEACHERS				
(1) Training college entrance examination fees ...	100	194	10	0
(2) Refund of cost of training ...	1,000	1,136	0	7
(3) Recovery of training college fees advanced to necessitous students ...	3,600	5,240	12	10
PREPARATORY COLLEGES				
(4) Fees from students ...	10,000	10,275	4	8
(5) Book fees from students ...	320	290	12	6
(6) Sale of live stock, farm produce, etc. ...	800	1,064	19	9
(7) Miscellaneous ...	80	117	18	5
SUPERANNUATION, ETC., OF TEACHERS				
(8) Income from securities formerly part of the National School Teachers' Pension Fund	53,200	53,930	6	9
(9) Receipts from Church Temporalities Fund ...	26,598	26,598	0	0
(10) Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	102	577	18	11
MISCELLANEOUS				
(11) Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf ...	1,600	520	16	0
	<u>£97,400</u>	<u>£99,947</u>	<u>0</u>	<u>5</u>

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

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

(11) Repayments by County and County Borough Councils were not received until after the end of the financial year.

NOTES

An overpayment of £53 11s. 10d. capitation grant to the conductors of a convent school, in respect of certain pupils who were allowed to leave school half an hour before the completion of the school day, was written off (Department of Finance minute S. 20/39/52).

Equipment surplus to requirements was supplied without repayment to other Departments as follows—

- (1) To State Laboratory, equipment valued at £18 2s. 8d.
- (2) To Department of Agriculture, equipment valued at £47 5s. 0d. (Department of Finance minute S. 18/6/43).

RECOVERY OF ADVANCE OF TRAINING COLLEGE FEES

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

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

No. of Cases	Total Amount						
5	<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 0 5px;">£</td> <td style="padding: 0 5px;">s.</td> <td style="padding: 0 5px;">d.</td> </tr> <tr> <td style="text-align: center;">150</td> <td style="text-align: center;">8</td> <td style="text-align: center;">4</td> </tr> </table>	£	s.	d.	150	8	4
£	s.	d.					
150	8	4					

- (2) Cases, where, owing to obvious lack of means, it has been decided to take no further steps towards recovery:—

Nil.

- (3) Cases in which the Department and the Chief State Solicitor have endeavoured, without success, to effect recovery:—

Nil.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Samhain, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CARLISLE AND BLAKE FUND

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

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

<i>Securities</i>			<i>Securities</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1952 :—			Balance on 31st March, 1953 :—		
3½ per cent. Exchequer			3½ per cent. Exchequer		
Bonds, 1965/70 ...	2,580	0 0	Bonds, 1965/70 ...	2,580	0 0

INCOME ACCOUNT

£ s. d.			£ s. d.		
Balance on 1st April, 1952 ...	86	18 7	Payment of prizes ...	100	16 0
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	90	6 0	Balance on 31st March, 1953	76	8 7
	£177	4 7		£177	4 7

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, 1953

CAPITAL ACCOUNT

<i>Securities</i>		<i>Cash</i>		<i>Securities</i>		<i>Cash</i>		
£ s. d.		£ s. d.		£ s. d.		£ s. d.		
Balance on 1st April, 1952 :—				Cash invested in securities, viz. :—				
3½ per cent. National Security Loan, 1956/61 ...	500	0 0		5 per cent. National Loan, 1962/72 ...		150	0 0	
3½ per cent. Exchequer Bonds, 1965/70	1,060	0 0		Balance on 31st March, 1953 :—				
Cash transferred from Income Account for investment		150	0 0	3½ per cent. National Security Loan, 1956/61 ...	500	0 0		
Securities purchased, viz. :—				3½ per cent. Exchequer Bonds, 1965/70	1,060	0 0		
5 per cent. National Loan, 1962/72 ...	150	0 0		5 per cent. National Loan, 1962/72 ...	150	0 0		
	£1,710	0 0	£150	0 0	£1,710	0 0	£150	0 0

INCOME ACCOUNT							
	£	s.	d.	£	s.	d.	
Balance on 1st April, 1952 ...	164	6	11	Transfer to Capital Account for investment ...	150	0	0
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16	5	0	Balance on 31st March, 1953	70	13	11
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	37	2	0				
Dividend on 5 per cent. National Loan, 1962/72 ...	3	0	0				
	£220	13	11		£220	13	11

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.

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT			Securities				
	£	s.	d.	£	s.	d.	
Balance on 1st April, 1952 :— 3½ per cent. Exchequer Bonds, 1965/70 ...	151	4	4	Balance on 31st March, 1953 :— 3½ per cent. Exchequer Bonds, 1965/70 ...	151	4	4
INCOME ACCOUNT							
	£	s.	d.	£	s.	d.	
Balance on 1st April, 1952	9	16	9	Payment to Principal Teacher of Liss National School for year 1952 ...	15	2	7
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	5	5	10				
	£15	2	7		£15	2	7

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, 1953

CAPITAL ACCOUNT			Securities		Cash		
	£	s.	d.	£	s.	d.	
Balance on 1st April, 1952 :— 3½ per cent. Exchequer Bonds, 1965/70	2,740	0	0	Cash invested in securities, viz. :— 5 per cent. National Loan, 1962/72 ...	60	0	0
Cash transferred from Income Account for investment ...				Balance on 31st March, 1953 :— 3½ per cent. Exchequer Bonds, 1965/70	2,740	0	0
Securities pur- chased, viz. :— 5 per cent. National Loan, 1962/72 ...	60	0	0	5 per cent. National Loan, 1962/72 ...	60	0	0
	£2,800	0	0		£60	0	0

INCOME ACCOUNT

		£	s.	d.			£	s.	d.
Balance on 1st April, 1952 ...		110	16	10	Transfer to Capital Account for investment ...		60	0	0
Dividends on 3½ per cent. Exchequer Bonds, 1965/70		95	18	0	Payments to managers of six national schools in Co. Kerry		123	6	0
Dividend on 5 per cent. National Loan, 1962/72 ...		1	4	0	Balance on 31st March, 1953		24	12	10
		£207	18	10			£207	18	10

REID BEQUEST—SCHEME " B "

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

		<i>Securities</i>		<i>Cash</i>				<i>Securities</i>		<i>Cash</i>					
		£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.		
Balance on 1st April, 1952 :—								Cash invested in securities, viz. :—							
3½ per cent. Exchequer Bonds, 1965/70		3,300	0	0				5 per cent. National Loan, 1962/72			100	0	0		
Cash trans- ferred from Income Ac- count for in- vestment ...				100	0	0		Balance on 31st March, 1953 :—							
Securities pur- chased, viz. :—								3½ per cent. Exchequer Bonds, 1965/70		3,300	0	0			
5 per cent. National Loan, 1962/72		100	0	0				5 per cent. National Loan, 1962/72		100	0	0			
		£3,400	0	0	£100	0	0			£3,400	0	0	£100	0	0

INCOME ACCOUNT

		£	s.	d.			£	s.	d.
Balance on 1st April, 1952 ...		148	0	11	Transfer to Capital Account for investment ...		100	0	0
Dividends on 3½ per cent. Exchequer Bonds, 1965/70		115	10	0	Prizes awarded to candidates admitted to training colleges ...		130	0	0
Dividend on 5 per cent. National Loan, 1962/72		2	0	0	Balance on 31st March, 1953		35	10	11
		£265	10	11			£265	10	11

REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

	Securities			Cash				Securities			Cash		
	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Balance on 1st April, 1952 :—							Cash invested in securities, viz. :—						
3½ per cent. Exchequer Bonds, 1965/70	4,635	0	0				5 per cent. National Loan, 1962/72				400	0	0
Cash transferred from Income Account for investment ...				400	0	0	Balance on 31st March, 1953 :—						
Securities purchased, viz. :—							3½ per cent. Exchequer Bonds, 1965/70	4,635	0	0			
5 per cent. National Loan, 1962/72	400	0	0				5 per cent. National Loan, 1962/72	400	0	0			
	<u>£5,035</u>	<u>0</u>	<u>0</u>	<u>£400</u>	<u>0</u>	<u>0</u>		<u>£5,035</u>	<u>0</u>	<u>0</u>	<u>£400</u>	<u>0</u>	<u>0</u>

INCOME ACCOUNT

	£ s. d.				£ s. d.			
	£	s.	d.		£	s.	d.	
Balance on 1st April, 1952 ...	457	19	3	Transfer to Capital Account for investment ...	...	400	0	0
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	162	4	6	Cost of advertisements in the Press ...	...	23	8	5
Dividend on 5 per cent. National Loan, 1962/72 ...	8	0	0	Payment of exhibitions to university students ...	...	180	0	0
	<u>£628</u>	<u>3</u>	<u>9</u>	Balance on 31st March, 1953	...	24	15	4
						<u>£628</u>	<u>3</u>	<u>9</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, 1953

CAPITAL ACCOUNT

			<i>Securities</i>						<i>Securities</i>		
			£ s. d.						£ s. d.		
Balance on 1st April, 1952 :—						Balance on 31st March, 1953 :—					
3½ per cent. Exchequer						3½ per cent. Exchequer					
Bonds, 1965/70 ...			303 14 3			Bonds, 1965/70 ...			303 14 3		

INCOME ACCOUNT

			£ s. d.						£ s. d.		
Balance on 1st April, 1952			5 6 4			Payment of prizes for year					
Dividends on 3½ per cent.						1952			15 19 0		
Exchequer Bonds, 1965/70			10 12 8								
			£15 19 0						£15 19 0		

SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary School Teachers and Grant to the Secondary Teachers' Pension Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant)	353,930	357,697 10 0	—	3,767 10 0
A.2.—Laboratory Grants	45,220	44,127 6 4	1,092 13 8	—
A.3.—Grant for Irish and Bilingual Schools	28,510	28,361 16 5	148 3 7	—
A.4.—Special Grants for Excellence in Oral Irish	4,600	4,395 0 0	205 0 0	—
A.5.—Bonus for Choirs and Orchestras	2,100	2,202 0 0	—	102 0 0
B.1.—Incremental Salary Grant	825,000	808,011 9 3	16,988 10 9	—
B.2.—Allowances in Aid of Rent	9,700	9,223 5 8	476 14 4	—
C.—Examinations	28,450	29,676 7 0	—	1,226 7 0
D.—Scholarships and Prizes	12,515	12,640 17 1	—	125 17 1
E.—Grant towards Publication of Irish Text Books	1,000	1,179 1 3	—	179 1 3
F.—Courses for Secondary Teachers	50	5 6 6	44 13 6	—
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10 0 0	—
GROSS TOTAL ...	£1,311,085	1,297,519 19 6	18,965 15 10	5,400 15 4
			Surplus of Gross Estimate over Expenditure £13,565 0 6	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> H.—Appropriations in Aid	42,115	44,159 10 3	£2,044 10 3	
NET TOTAL ...	£1,268,970	1,253,360 9 3	Total Surplus to be surrendered £15,609 10 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—Saving due to a reduction in the number of schools in respect of which grants were payable.
- A.5.—The number of choirs and orchestras qualifying for payment was greater than anticipated.
- B.2.—The number of newly married men teachers who qualified for payment of rent allowances was not as great as expected.
- C.—The number of candidates who sat for the Certificate Examination was considerably in excess of the estimate.
- E.—Greater progress than had been anticipated was made with the printing of certain texts.
- F.—The number of teachers who attended classes in Irish was less than expected.
- H.—Appropriations in Aid

	Estimated		Realised	
	£		£	s. d.
(1) Examination fees of students ...	6,200		8,268	0 0
(2) Sum payable out of Local Taxation (Customs and Excise) Duties ...	35,390		35,390	14 10
(3) Sale of Irish text books ...	450		453	2 3
(4) Miscellaneous receipts ...	75		47	13 2
	<u>£42,115</u>		<u>£44,159</u>	<u>10 3</u>

(1) The entrance fees for the Certificate Examinations were increased subsequent to the presentation of the estimate.

(4) These receipts were overestimated.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Deireadh Fómhair, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS)

Administered by the Department of Education under a Scheme made by the High Court of Justice (Ireland) on the 15th May, 1917, and amended by an Order of the High Court of Justice No. 1 on 24th March, 1925 (Record No. 1913. 466).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

		<i>Securities</i>				<i>Securities</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1952				Balance on 31st March, 1953			
3½ per cent. Exchequer Bonds, 1965/70	...	1,160	0 0	3½ per cent. Exchequer Bonds, 1965/70	...	1,160	0 0

INCOME ACCOUNT

		£	s. d.			£	s. d.
Balance on 1st April, 1952		11	10 0	Payment of scholarships for the year 1952	...	52	2 0
Dividends on 3½ per cent. Exchequer Bonds, 1965/70		40	12 0				
		£52	2 0			£52	2 0

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 Vic., c. 78).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

		<i>Securities</i>				<i>Securities</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1952				Balance on 31st March, 1953			
Guaranteed 2¾ per cent. Stock	...	1,316	5 4	Guaranteed 2¾ per cent. Stock	...	1,316	5 4

INCOME ACCOUNT

		£	s. d.			£	s. d.
Balance on 1st April, 1952		18	2 0	Payments to secondary schools in Charleville, Co. Cork, for year 1952	...	54	6 0
Dividends on Guaranteed 2¾ per cent. Stock	...	36	4 0				
		£54	6 0			£54	6 0

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, 1953

CAPITAL ACCOUNT

			<i>Securities</i>					<i>Securities</i>			
			£	s.	d.				£	s.	d.
Balance on 1st April, 1952						Balance on 31st March, 1953					
2½ per cent. Consolidated Stock	...	...	848	14	8	2½ per cent. Consolidated Stock	...	...	848	14	8

INCOME ACCOUNT

			£		s.		d.					£		s.		d.	
Balance on 1st April, 1952			5	6	1	Payment of prizes for year											
Dividends on 2½ per cent. Consolidated Stock	...	...	21	4	4	1952 ... ..	...	...	26	10	5						
			£26	10	5				£26	10	5						

CISTE SHÉAMAIS A. MHC SHUIBHNE

A fund derived from the investment of a sum of money donated to the Minister for Education by the late Séamas A. Mac Suibhne, the annual income from which is to be used for the purpose of awarding annually a silver medal to the candidate who obtains the highest marks on the Honours Course papers in Greek, answered through the medium of Irish, at the Leaving Certificate Examination.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

			<i>Securities</i>					<i>Securities</i>			
			£	s.	d.				£	s.	d.
Balance on 1st April, 1952						Balance on 31st March, 1953					
3¾ per cent. Financial Agreement Loan, 1953/58	...	...	78	14	9	3¾ per cent. Financial Agreement Loan, 1953/58	...	...	78	14	9

INCOME ACCOUNT

			£		s.		d.					£		s.		d.	
Balance on 1st April, 1952			5	18	6	Cost of medal awarded	...	...	1	12	6						
Dividends on 3¾ per cent. Financial Agreement Loan, 1953/58	...	...	2	19	0	Balance on 31st March, 1953	...	...	7	5	0						
			£8	17	6				£8	17	6						

ERASMUS SMITH ENDOWMENT

Administered by the Department of Education under a Scheme, known as the Erasmus Smith Schools Act Scheme, 1941, made by the High Court of Justice on the 2nd July, 1942 (1940. No. 569 P).

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

	Securities		Cash	
	£	s. d.	£	s. d.
Balance on 1st April, 1952 :—				
3½ per cent. Financial Agreement Loan, 1953/58	12,922	12 6		
3¼ per cent. National Security Loan, 1956/61	14,603	11 8		
War Loan 3½ per cent. Stock	4,038	14 8		
3 per cent. Exchequer Bonds, 1965/70	2,000	0 0		
3½ per cent. Exchequer Bonds, 1965/70	49,587	1 5		
Cash transferred from Income Account for investments			3,000	0 0
Securities purchased, viz. :—				
3½ per cent. Exchequer Bonds, 1965/70	2,318	12 1		
5 per cent. National Loan, 1962/72	1,000	0 0		
	£86,470	12 4	£3,000	0 0

INCOME ACCOUNT

	Securities		Cash	
	£	s. d.	£	s. d.
Balance on 1st April, 1952				
Dividends on 3½ per cent. Financial Agreement Loan, 1953/58			2,761	5 2
Dividends on 3¼ per cent. National Security Loan, 1956/61			484	12 0
Dividends on War Loan 3½ per cent. Stock			474	12 4
Dividends on 3 per cent. Exchequer Bonds, 1965/70			141	7 2
Dividends on 3½ per cent. Exchequer Bonds, 1965/70			60	0 0
Dividend on 5 per cent. National Loan, 1962/72			1,816	14 0
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1952			20	0 0
Rent for year 28th August, 1952, to 27th August, 1953, out of Abbey School, Tipperary			2	4 0
			1	0 0
	£86,470	12 4	£5,760	15 8

	Securities		Cash	
	£	s. d.	£	s. d.
Cash invested in securities, viz. :—				
3½ per cent. Exchequer Bonds, 1965/70			2,000	0 0
5 per cent. National Loan, 1962/72			1,000	0 0
Balance on 31st March, 1953 :—				
3½ per cent. Financial Agreement Loan, 1953/58	12,922	12 6		
3¼ per cent. National Security Loan, 1956/61	14,603	11 8		
War Loan 3½ per cent. Stock	4,038	14 8		
3 per cent. Exchequer Bonds, 1965/70	2,000	0 0		
3½ per cent. Exchequer Bonds, 1965/70	51,905	13 6		
5 per cent. National Loan, 1962/72	1,000	0 0		
	£86,470	12 4	£3,000	0 0

	Securities		Cash	
	£	s. d.	£	s. d.
Transfer to Capital Account for investment			3,000	0 0
Annual subsidy towards special agricultural teaching at Abbey School, Tipperary			580	0 0
Scholarships awarded to pupils			1,339	0 0
Cost of advertisements			62	7 11
Balance on 31st March, 1953			779	7 9
			£5,760	15 8

REGISTRATION COUNCIL

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1953

Securities				Amount		
				£	s.	d.
3½ per cent. Exchequer Bonds, 1965/70	...	...		3,200	0	0
3¼ per cent. National Security Loan, 1956/61	...	...		700	0	0
5 per cent. National Loan, 1962/72	...	...	...	300	0	0
War Loan 3½ per cent. Stock	...	...	...	400	0	0

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Deireadh Fómhair, 1953.

TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1950 (No. 29 of 1930; No. 50 of 1936; No. 9 of 1944; No. 1 of 1947; No. 8 of 1948; and No. 33 of 1950), and for other purposes connected with Technical Instruction and Continuation Education.

Service	Grant	Expenditure	Expenditure compared with Grant					
			Less than Granted			More than Granted		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Scholarships	1,820	1,817 0 0	3	0	0	—	—	—
B.—Annual Grants to Vocational Education Committees	776,305	775,878 12 1	426	7	11	—	—	—
C.—Training of Teachers	31,609	30,117 16 1	1,491	3	11	—	—	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	11,580	11,355 15 9	224	4	3	—	—	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	6,465	5,995 12 7	469	7	5	—	—	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	90	68 8 2	21	11	10	—	—	—
F.—Examinations	4,935	5,085 15 8	—	—	—	150	15	8
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, Section 4 (4) (a) of the Vocational Education (Amendment) Act, 1947, Section 5 (8) of the Local Government Act, 1936, and the Local Government (Superannuation) Act, 1948	27,970	28,502 14 5	—	—	—	532	14	5
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930	26,240	21,008 14 3	5,231	5	9	—	—	—
GROSS TOTAL ...£	887,014	879,830 9 0	7,867	1	1	683	10	1
			Surplus of Gross Estimate over Expenditure £7,183 11 0					
	Estimated	Realised	Surplus of Appropriations in Aid realised					
<i>Deduct—</i>								
I.—Appropriations in Aid ...	35,114	35,487 8 11	£373 8 11					
NET TOTAL ...£	851,900	844,343 0 1	Total Surplus to be surrendered £7,556 19 11					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Saving due to (a) fees of instructors and cost of materials for the long courses of training being less than anticipated and (b) retirement of the Assistant Matron, Coláiste Muire le Tios, during the year.

D.2.—The number of Farriery and Rural Engineering Courses held was reduced owing to the limited number of Farrier Instructors available.

E.—Saving due to a reduction in the number of students.

H.—The school building programme did not proceed as rapidly as anticipated.

L.—Appropriations in Aid

	Estimated	Realised
	£	£ s. d.
(1) Fees of candidates for examinations (technical school examinations £4,200; other examinations £410)	4,610	5,108 16 8
(2) Fees for Courses	175	301 0 0
(3) Receipts from Church Temporalities Fund ...	30,000	30,000 0 0
(4) Refund of part of Assistant Matron's salary for portion of the year (see Subhead C.) ...	265	—
(5) Miscellaneous receipts	64	77 12 3
	<u>£35,114</u>	<u>£35,487 8 11</u>

(2) The number of Courses was increased subsequent to the presentation of the estimate.

(4) The Assistant Matron, Coláiste Muire le Tios, retired during the year.

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
24 Deireadh Fómhair, 1953.

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.

SCIENCE AND ART

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services, the Centenary Commemoration of Thomas Davis and the Young Ireland Movement, and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INSTITUTIONS OF SCIENCE AND ART						
A.1.—Salaries, Wages and Allowances ...	59,100	56,158 7 4	2,941 12 8	—	—	
A.2.—Travelling Expenses ...	200	479 1 0	—	279 1 0	—	
A.3.—Incidental Expenses ...	650	727 8 8	—	77 8 8	—	
A.4.—Telegrams and Telephones	330	350 1 8	—	20 1 8	—	
NATIONAL MUSEUM						
A.5.—Purchase of Specimens (Grant-in-Aid) ...	500	500 0 0	—	—	—	
A.6.—Fittings, Materials, etc. ...	1,000	662 7 4	337 12 8	—	—	
NATIONAL LIBRARY						
A.7.—Purchase of Books, etc. (Grant-in-Aid) ...	4,500	4,500 0 0	—	—	—	
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	6,000	6,000 0 0	—	—	—	
A.9.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	600	567 17 1	32 2 11	—	—	
GENEALOGICAL OFFICE						
A.10.—Purchase of Objects for Heraldic Museum (Grant-in-Aid) ...	50	50 0 0	—	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
NATIONAL COLLEGE OF ART						
A.11.—Accessories, Models and Materials	1,460	1,367 0 2	92 19 10	—		
A.12.—Scholarships and Prizes	770	753 3 6	16 16 6	—		
B.1.—Publications in Irish ...	16,000	15,149 18 0	850 2 0	—		
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	7,690	7,417 19 6	272 0 6	—		
B.3.—The Irish Folklore Commission (Grant-in-Aid) ...	11,500	11,500 0 0	—	—		
B.4.—University Scholarships	18,355	15,753 6 9	2,601 13 3	—		
B.5.—Irish Committee of Historical Sciences (Grant-in-Aid)	1,100	100 0 0	1,000 0 0	—		
B.6.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ...	9,500	9,500 0 0	—	—		
B.7.—An tOireachtas (Grant-in-Aid)	1,200	1,200 0 0	—	—		
B.8.—The National Film Institute of Ireland (Grant-in-Aid)	2,000	2,000 0 0	—	—		
B.9.—Production of Films on behalf of Government Departments	5	—	5 0 0	—		
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	6,000	6,983 10 6	—	983 10 6		
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement	125	100 0 0	25 0 0	—		
B.12.—Purchase of Works of Art	5	—	5 0 0	—		
B.13.—Summer Courses in Music	1,400	1,852 17 10	—	452 17 10		

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
B.14.—Research Grants to Students ...	1,250	1,183 15 10	66 4 2	—	—	—
B.15.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	10,630	10,182 6 3	447 13 9	—	—	—
B.16.—Grants to Irish Colleges in the Gaeltacht ...	7,500	4,772 7 0	2,727 13 0	—	—	—
C.—Aid to Arts and Crafts Exhibitions ...	100	32 2 4	67 17 8	—	—	—
GROSS TOTAL ...£	169,520	159,843 10 9	11,489 8 11	1,812 19 8		
			Surplus of Gross Estimate over Expenditure £9,676 9 3			
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £1,800 10 11			
D.—Appropriations in Aid ...	6,330	8,130 10 11	Total Surplus to be surrendered £11,477 0 2			
NET TOTAL ...£	163,190	151,712 19 10				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to delay in filling vacancies.
- A.2.—Excess due to increased travelling.
- A.4.—Excess due to increased use of telephone.
- A.6.—Saving due to high cost and scarcity of fittings and materials.
- B.1.—The value of accounts coming in course of payment proved to be less than anticipated.
- B.2.—The grants to Cumann Drámuíochta na Sgol and Drámuíocht sa Ghaeltacht were less than expected.
- B.4.—Saving due to non-renewal of some scholarships.
- B.5.—The arrangements for the publication of the History of the Famine were not completed during the year.
- B.10.—There was an increase in the number of students in respect of whom grants were payable.
- B.13.—Excess mainly due to payment of income tax on visiting professors' fees for the previous financial year.
- B.16.—The conditions governing payment of the full amount of grants, for which provision had been made, were not fulfilled within the year.

D.—Appropriations in Aid	Estimated	Realised		
	£	£	s	d.
(1) Fees for tuition in National College of Art ...	1,500	1,450	12	0
(2) Fees for genealogical researches, etc. ...	900	1,156	14	11
(3) Sale of publications in Irish ...	2,800	2,943	18	6
(4) Sales of photographic reproductions ...	1,125	1,285	5	5
(5) Salary of an official of the National Library seconded to An Chomhairle Ealaíon ...	—	1,110	1	1
(6) Miscellaneous receipts ...	5	183	19	0
	<u>£6,330</u>	<u>£8,130</u>	<u>10</u>	<u>11</u>

- (5) The arrangement for the secondment of the official was made subsequent to the preparation of the estimate.
- (6) Excess mainly due to refunds of payments in respect of university scholarships received subsequent to the preparation of the estimate.

EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture received £252 16s. 0d. for service as part-time Teacher of Pottery.

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

An Assistant in the National Museum received an allowance of £100 from Vote 15 for acting as Director Secretary of the Commission on Place Names.

The Assistant Teacher of Drawing in the National College of Art received £73 4s. 6d. from the Vote for Secondary Education and £25 4s. 9d. from the Vote for Technical Instruction for acting as Examiner.

Eleven Attendants received sums varying from £50 10s. 6d. to £54 8s. 6d. in respect of Sunday and night duty.

NOTE

Publications valued at £119 12s. 6d. and 15s. 0d. (all specially purchased) were sent to the Harvard and Yale University Libraries, respectively, and, in exchange, gifts of publications valued at \$ 374.95 and \$ 12 were received (Department of Finance minute S. 18/2/48).

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Samhain, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

GRANTS-IN-AID

STATEMENT OF EXPENDITURE, &C., OUT OF GRANTS-IN-AID,
1952-53

	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
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances on 1st April, 1952	299 7 1	216 18 3	60 2 7	321 0 4
Grants-in-Aid, 1952-53	500 0 0	4,500 0 0	6,000 0 0	50 0 0
	799 7 1	4,716 18 3	6,060 2 7	371 0 4
Expenditure, 1952-53 ...	759 3 0	4,677 3 2	5,772 10 0	32 15 0
Balances on 31st March, 1953£	40 4 1	39 15 1	287 12 7	338 5 4

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
20 Samhain, 1953.

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, 1953

CAPITAL ACCOUNT

<i>Securities</i>			<i>Securities</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1952 :—			Balance on 31st March, 1953 :—		
4 per cent. Funding Loan, 1960/90	650	0 0	4 per cent. Funding Loan, 1960/90	650	0 0
3½ per cent. Exchequer Bonds, 1965/70	7,450	0 0	3½ per cent. Exchequer Bonds, 1965/70	7,450	0 0
	£8,100	0 0		£8,100	0 0

INCOME ACCOUNT

	£	s.	d.		£	s.	d.
Balance on 1st April, 1952 ...	267	8	1	Field work of an archaeological nature ...	144	5	11
Dividends on 4 per cent. Funding Loan, 1960/90	26	0	0	Repainting of show cases in National Museum ...	76	10	5
Dividends on 3½ per cent. Exchequer Bonds, 1965/70	260	15	0	Purchase of books for Library of Irish Antiquities Division ...	62	12	7
				Balance on 31st March, 1953 ...	270	14	2
	£554	3	1		£554	3	1

DUAIS-CHISTE AN UACHTARÁIN DE hÍDE

A fund derived from the investment of a sum of money donated to the Minister for Education by An Dochtúir Dubhglas de hÍde, the annual income from which is to be used for the purpose of encouraging the development of Irish historical painting, including portraiture, by the award of a medal annually for the best work of the kind produced during the year.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1953

CAPITAL ACCOUNT

<i>Securities</i>			<i>Securities</i>				
	£	s.	d.		£	s.	d.
Balance on 1st April, 1952 :—				Balance on 31st March, 1953 :—			
3¼ per cent. National Security Loan, 1956/61	514	4	5	3¼ per cent. National Security Loan, 1956/61	514	4	5

INCOME ACCOUNT

	£	s.	d.		£	s.	d.
Balance on 1st April, 1952	76	6	3	Balance on 31st March, 1953	93	0	5
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	16	14	2		£93	0	5
	£93	0	5				

L. Ó MUIRTHE,
Accounting Officer.

AN ROINN OIDEACHAIS,
29 Deireadh Fómhair, 1953.

REFORMATORY AND INDUSTRIAL SCHOOLS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Reformatory Schools ...	11,700	10,891 11 3	808 8 9	—	—	—
B.—Industrial Schools ...	230,410	224,299 1 11	6,110 18 1	—	—	—
C.—Places of Detention ...	2,320	2,096 8 3	223 11 9	—	—	—
D.—Conveyance Expenses ...	350	346 9 7	3 10 5	—	—	—
E.—Parental Moneys—Collection Expenses ...	770	716 14 9	53 5 3	—	—	—
GROSS TOTAL ...£	245,550	238,350 5 9	7,199 14 3	—		
			Surplus of Gross Estimate over Expenditure £7,199 14 3			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
<i>Deduct—</i> F.—Appropriations in Aid ...	8,850	8,445 0 6	£404 19 6			
NET TOTAL ...£	236,700	229,905 5 3	£6,794 14 9			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Refund by Irish Christian Brothers of the grants paid to them towards the cost of the erection of an Industrial School at Celbridge (Department of Finance minute S. 68/2/44)	—	40,000 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A., B. and C.—Saving due to the numbers under detention being less than anticipated.

E.—Saving due to collections from parents and other persons liable to contribute towards the support of children and youthful offenders in certified schools being less than anticipated with a resultant decrease in the commission payable on these collections.

NOTE

The average number under detention during the year 1952-53 at St. Anne's Reformatory for Girls, Kilmacud, was 10, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S. 68/4/44).

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,
5 Samhain, 1953.

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.

DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Grants to the Dublin Institute for Advanced Studies (No. 13 of 1940).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940 ...	62,430	61,980	450	—
B.—Grant under Section 16 (5) of the Institute for Advanced Studies Act, 1940	400	400	—	—
TOTAL ...£	62,830	62,380		—
Surplus to be surrendered ...£			450	

L. Ó MUIRTHE,

Accounting Officer.

AN ROINN OIDEACHAIS,

24 Deireadh Fómhair, 1953.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

NATIONAL GALLERY

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	5,860	5,870 13 9	—		10 13 9	
B.—Purchase and Repair of Pictures (Grant-in-Aid)	3,000	3,000 0 0	—		—	
C.—Travelling Expenses ...	150	100 0 0	50 0 0		—	
D.—Incidental Expenses ...	1,850	1,460 19 0	389 1 0		—	
TOTAL	£ 10,860	10,431 12 9	439 1 0		10 13 9	

Surplus to be surrendered ... £428 7 3

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Cloakroom receipts	5	6 3 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- C.—Director's journeys limited owing to reorganisation of the Gallery.
D.—Expenditure on reproductions was less than anticipated owing to printing delays.

EXTRA REMUNERATION (exceeding £50)

From Vote 55 the Registrar received £194 for special services.

GRANT-IN-AID ACCOUNT

Balance from 1951-52 ...	£ 4,425 3 5
Grant-in-Aid, 1952-53 ...	3,000 0 0
	<hr/>
Expended, 1952-53 ...	7,425 3 5
	4,426 4 7
	<hr/>
Balance to 1953-54 ...	£2,998 18 10

THOMAS MCGREEVY,
Director and Accounting Officer.

NATIONAL GALLERY,
5th November, 1953.

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.

LANDS

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46, and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; No. 26 of 1939; No. 12 of 1946; No. 25 of 1949; and No. 16 of 1950).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	532,701	517,783 18 8	14,917 1 4	—	—	
B.—Travelling Expenses <i>Original</i> ... £30,000 <i>Supplementary</i> 2,000	32,000	30,333 12 9	1,666 7 3	—	—	
C.—Incidental Expenses ...	1,800	2,266 14 4	—	466 14 4	—	
D.—Office of Public Trustee	3,571	3,557 5 9	13 14 3	—	—	
E.—Solicitor's Branch—Incidental Expenses <i>Original</i> ... £6,500 <i>Supplementary</i> 3,500	10,000	9,916 6 1	83 13 11	—	—	
F.—Telegrams and Telephones	3,750	3,698 12 7	51 7 5	—	—	
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933	7,600	7,259 8 6	340 11 6	—	—	
H.1.—Payments under Section 11 (7) of the Land Act, 1923	115,525	115,498 13 3	26 6 9	—	—	
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939	17,210	17,200 8 8	9 11 4	—	—	
H.3.—Payments under Section 27 (2) of the Land Act, 1933	658,500	657,863 18 10	636 1 2	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
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	170 18 0	—		20 18 0	
I.—Improvement of Estates, etc. <i>Original</i> ... £480,000 <i>Supplementary</i> 80,000	560,000	557,713 14 8	2,286	5 4	—	
J.—Advance to meet Deficiency of Income from Un-tenanted Lands purchased under the Land Acts, 1923–50	5	—	5	0 0	—	
K.—Deficiencies on Realisation by Government Departments of Land Bonds <i>Original</i> ... £5 <i>Supplementary</i> 1,995	2,000	1,676 5 6	323	14 6	—	
L.1.—Loss on Unoccupied Holdings	5	8 19 8	—		3 11 8	
L.2.—Loss on Unoccupied Holdings sold for State Forestry Purposes ...	5	—	5	0 0	—	
L.3.—Advances under Section 43 of the Land Act, 1939	400	205 5 0	194	15 0	—	
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931	250	111 7 1	138	12 11	—	
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	308	103 0 0	205	0 0	—	
O.—Payments under Section 34 of the Land Act, 1931	5	—	5	0 0	—	
P.—Advance to meet Payments under Section 17 (j) of the Land Act, 1933 ...	5	36 11 1	—		31 11 1	
Q.—Deficiencies under Section 11 of the Land Act, 1950	650	688 10 9	—		38 10 9	
R.—Purchase of Interests for Cash (Sections 27 and 28 of the Land Act, 1950)	20,000	10,571 12 11	9,428	7 1	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
S.—Gratuities under Section 29 of the Land Act, 1950	3,500	2,241 0 0	1,259 0 0	—	—	—
T.—Compensation under Section 30 of the Land Act, 1950	5	—	5 0 0	—	—	—
Losses	—	265 16 2	—	—	265 16 2	—
	1,969,945	1,939,172 0 3	31,600 9 9	—	827 10 0	—
<i>Deduct—</i>						
Anticipated Savings on various Subheads (See Supplementary Estimate)	20,995	—	20,995 0 0	—	—	—
GROSS TOTAL						
Original £1,882,450						
Supplementary 66,500						
—£	1,948,950	1,939,172 0 3	10,605 9 9	—	827 10 0	—
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £9,777 19 9			
<i>Deduct—</i>						
U.—Appropriations in Aid						
Original ... £143,980						
Supplementary 3,500						
—£	147,480	149,920 14 0	Surplus of Appropriations in Aid realised £2,440 14 0			
NET TOTAL						
Original £1,738,470						
Supplementary 63,000						
—£	1,801,470	1,789,251 6 3	Total Surplus to be surrendered £12,218 13 9			

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer	—	—
Excess receipts over expenditure in Rent and Interest Account No. 3 in the year 1951-52 ...	—	13,040 18 3
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1952-53 ...	—	1,151 4 4
Proceeds of sale of lands held by the late Congested Districts Board and payable to the Exchequer under Section 5, Land Act, 1931	—	135 9 10
Compensation for loss of services of officers injured in accidents	—	192 14 8
		£14,520 7 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to delay in filling of vacancies.
- B.—Saving due to a reduction in the overall cost of travelling and subsistence in the later part of the year and to delay in filling vacancies.
- C.—The expenditure on advertisements and on miscellaneous items, such as messengers' uniforms, was greater than anticipated. *Ex-gratia* payments amounting to £4 6s. 4d. were made to officers of the Department as compensation for accidental damage to clothing (Department of Finance minute E.109/41/41).

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

I.—Estimated as closely as possible. A saving of £10,384 on building works was mainly offset by excesses on the amounts authorised for general improvements and the purchase of tenancy interests.

J.—The income for the year from untenanted land exceeded the expenditure and there was no charge to the subhead. The surplus was paid over to the Exchequer on 20th May and 21st August, 1953, in accordance with Department of Finance minute F.163/11/26.

	£	s.	d.
Receipts ...	107,739	8	7
Payments ...	82,793	10	10
Surplus ...	£24,945	17	9

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

L.1.—Token vote. The charges to this subhead were sanctioned by Department of Finance minutes F.63/22/50 and F.63/12/51.

L.2.—Token vote.

L.3.—The number of allotments of defaulters' holdings was less than anticipated. The amount charged to the subhead was sanctioned by Department of Finance minutes F.63/24/45, F.63/41/42, F.63/14/51, F.63/25/49, F.63/48/37, F.63/15/47 and F.63/170/38.

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

Statement of Advances and Recoupments

	£	s.	d.
Balance outstanding at 31st March, 1952 ...	21,919	0	11
Amount paid from the subhead in the year to 31st March, 1953 ...	111	7	1
	22,030	8	0
Amount recovered in the year to 31st March, 1953 ...	398	0	10
	21,632	7	2
Amount written off in the year to 31st March, 1953, per Department of Finance minutes F.63/16/40 ...	514	2	0
Balance outstanding at 31st March, 1953 ...	£21,118	5	2

N.—Two cases provided for in the estimates did not mature for payment.

O.—Token vote.

P.—Token vote. The charges to this subhead were sanctioned by Department of Finance minutes F.56/4/37.

Q.—Estimated as closely as possible.

R.—It is difficult to forecast the expenditure under this subhead as it depends on the number of suitable cases which become available on the market and which may be secured at reasonable prices.

S.—It is difficult to foresee the number of cases which may arise for payment under this subhead.

T.—Token vote.

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

£20 0s. 0d.—An *ex-gratia* payment of £20 was made to an owner of property in Co. Kildare as compensation for damage sustained by a fire which originated in adjoining lands on hands of the Land Commission (Department of Finance minute F.63/32/51).

£11 0s. 5d.—£11 0s. 5d. representing one-half of the cost of repair of three drill stems damaged in transit from England was paid by the Department. The remaining share of the cost of repair was borne by British Railways (Department of Finance minute F.63/19/47).

£3 3s. 0d.—£3 3s. 0d. was paid to meet costs incurred by a tenant on the Perse Estate, Co. Galway, in his claim for damage to crops on his property as a result of trespass by cattle from adjoining lands on hands of the Land Commission (Department of Finance minute F.63/16/52).

£35 7s. 3d.—£29 1s. 3d. damages, costs and expenses awarded by Court was paid to a tenant adjoining the Granard Estate, Co. Leitrim, arising out of the wrongful disposal of a turbary right which he had claimed as an appurtenance to his holding. In addition, he was paid £6 6s. 0d. to meet costs of negotiating a settlement for an alternative right of turbary (Department of Finance minute F.63/34/50).

£4 15s. 6d.—£4 15s. 6d. was paid in respect of costs incurred by the County Council in a claim under Section 14 of the Local Government Act, 1946, for rates on three vacant buildings in the possession of the Land Commission on the Estates of Cunningham and Million, Co. Meath (Department of Finance minute F.63/17/52).

£91 4s. 0d.—In order to make good deficiencies arising out of defalcations aggregating to £101 4s. 0d. on the part of an Inspector, £91 4s. 0d. was charged to the losses subhead the balance having already been charged to a closed account. The full amount concerned, £101 4s. 0d., was withheld from salary due to the official (Department of Finance minute E.33/1/52).

£100 6s. 0d.—A sum amounting to £1,343 14s. 3d., irregularly obtained by a travelling officer, was written off as irrecoverable. Of this amount £100 6s. 0d. had been charged to a suspense account and was finally charged to the losses subhead. As a set-off against the said sum of £1,343 14s. 3d., a balance of salary, amounting to £39 2s. 8d., due to this officer was withheld and it is estimated that a sum of not less than £500 would have been properly payable in respect of his official travelling during the period involved (Department of Finance minute E.33/2/50).

U.—Appropriations in Aid	Estimated	Realised		
	£	£	s.	d.
(1) Contribution for cost of management of Church Property Branch	3,550	3,550	0	0
(2) Interest on Church Surplus Grant (Section 9 (3) of Land Law (Commission) Act, 1923, and Section 50 of Finance Act, 1941)				
<i>Original</i>	£25,460			
<i>Less Supplementary</i>	2,000			
	23,460	24,950	0	0
(3) Fees, and costs recovered from purchase annuity defaulters	500	551	4	1
(4) Surplus income of Rent and Interest Accounts	22,120	23,678	12	1
(5) Repayment of (late) Congested Districts Board's loans	500	394	1	5

	Estimated	Realised		
	£	£	s.	d.
(6) Excess annuities (Section 7 (2) and (3) Land Bond Act, 1925) and redemptions				
<i>Original</i> ...	£70,000			
<i>Supplementary</i> ...	4,000			
	74,000	73,796	8	1
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ...	7,600	7,037	7	0
(8) Repayment of advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	250	398	0	10
(9) Local Loans Fund—expenses of management	3,000	3,000	0	0
(10) Miscellaneous				
<i>Original</i> ...	£11,000			
<i>Supplementary</i> ...	1,500			
	12,500	12,565	0	6
TOTAL				
<i>Original</i> ...	£143,980			
<i>Supplementary</i> ...	3,500			
	£147,480	£149,920	14	0

(2) The increase in the surplus was due to the receipt of a larger sum in respect of dividends and interest than was anticipated.

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

(5), (7) and (8) It is difficult to make an accurate estimate of receipts for these items.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT

	£	s.	d.
Advance outstanding at 31st March, 1952	1,292	2	1
Variations due to transactions during year		Nil	
Advance outstanding at 31st March, 1953	£1,292	2	1

EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade III received £100 15s. 6d., a Higher Executive Officer received £73, three Executive Officers received £87, £60 and £51, respectively, and two Clerical Officers received £72 and £51, respectively.

The Chief Clerk received £150 for performance of higher duties.

An Assistant Solicitor received £100 for performance of higher duties.

Three Clerical Officers received £71 15s. 2d., £66 8s. 6d. and £50 10s. 2d., respectively, for overtime.

A Higher Executive Officer received £171 15s. 0d. in fees from Vote 55.

A Record Attendant received £96 15s. 11d. for services on night duty as telephonist from Vote 54.

NOTES

Extra receipts payable to the Exchequer amounting to £1,466 16s. 0d. were realised from the sale of fee stamps for copies of orders, maps and other documents.

Apportioned annuities amounting to £3 14s. 2d. on holdings submerged owing to coast erosion were written off as irrecoverable as follows:—

Number of Holdings		Annuity		
		£	s.	d.
1	Estate of Bustard, C.D.B. 9679, Co. Donegal, as from 1st June, 1952 (Department of Finance minute F.63/1/47) ...	9	4	
3	Estate of Redmond, E.C. 81, Co. Wexford, as from 1st June, 1952 (Department of Finance minute F.63/1/47) ...	3	4	10
		<u>£3</u>	<u>14</u>	<u>2</u>

Arrears of annuities and annual sums amounting to £1,584 8s. 1d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.	
Estate of Bustard, S. 5499, Co. Donegal (Department of Finance minute F. 63/22/50) ...	20	11	6	
Estate of Warren, E.C. 4767, Co. Cork (Department of Finance minute F. 63/24/45) ...	17	16	5	
Estate of Clanmorris, E.C. 1642, Co. Galway (Department of Finance minute F. 63/14/51) ...	30	17	0	
Estate of Rosse, S. 6030, Co. Offaly (Department of Finance minute F. 63/12/51) ...	20	0	6	
Estate of O'Reilly, S. 1216, Co. Westmeath (Department of Finance minute F. 63/33/49) ...	4	13	0	
Estate of Maberly, E.C. 5882, Co. Tipperary Sth. (Department of Finance minute F. 63/18/52) ...	15	14	7	
Estate of Stanuall, S. 2767, Co. Mayo (Department of Finance minute F. 63/26/50) ...	958	1	1	
Estate of The MacDermot, S. 6099, Co. Sligo (Department of Finance minute F. 63/17/51) ...	5	5	2	
Estate of Frost, S. 3897, Co. Clare (Department of Finance minute F. 63/168/37) ...	192	14	10	
Estate of Power, A. 8, Co. Waterford (Department of Finance minute F. 63/11/51) ...	1	9	2	
Estate of Cooper, S. 6403, Co. Clare (Department of Finance minute F. 63/20/49) ...	317	4	10	
		<u>£1,584</u>	<u>8</u>	<u>1</u>

In addition to arrears of annuities and annual sums in above there were also written off costs and expenses of possession proceedings:—

	£	s.	d.	
Estate of Bustard, S. 5499 ...	11	9	0	
Estate of Rosse, S. 6030 ...	12	18	6	
Estate of O'Reilly, S. 1216 ...	8	7	0	
Estate of The MacDermot, S. 6099 ...	9	17	1	
Estate of Frost, S. 3897 ...	11	10	6	
Estate of Power, A.8 ...	10	7	0	
Estate of Cooper, S. 6403 ...	12	2	0	
		<u>£76</u>	<u>11</u>	<u>1</u>

The Commissioners made Orders declaring sums amounting to £167 17s. 10d. due by nine occupiers of untenanted lands to be irrecoverable and sanction of the Minister for Finance was given by minutes F. 56/3/31.

In the cases of parcels of untenanted lands of which possession was taken from allottees for default, deficiency of income incurred from the date of possession to date of re-allotment was written off, under Section 20 of the Land Act, 1939, as irrecoverable, as follows :—

	£	s.	d.
Estate of Stacpoole, S. 84, Co. Clare (Department of Finance minute F. 63/30/50)	9	3	8
Estate of Monks, S. 7621, Co. Meath (Department of Finance minute F. 63/7/52)	24	6	9
Estate of Cooper, S. 6403, Co. Clare (Department of Finance minute F. 63/20/49)	388	9	2
Estate of Frost, S. 3897, Co. Clare (Department of Finance minute F. 63/168/37)	24	5	3
Estate of Carson, S. 178/29 and S. 181/29, Co. Mayo (Department of Finance minute F. 63/29/50)	12	14	5
	<hr/>	<hr/>	<hr/>
	£458	19	3

In addition to the losses set out above from the date of possession to the date of re-allotment there were also written off costs and expenses of possession proceedings :—

	£	s.	d.
Estate of Stacpoole, S. 84	4	15	0
Estate of Monks, S. 7621	5	9	0
	<hr/>	<hr/>	<hr/>
	£10	4	0

The sum of £123 9s. 5d. was expended for the Forestry Division on well-drilling operations on the site of a proposed new sawmill at Cong, Co. Mayo (Department of Finance minute F. 63/19/47).

Light railway stock to the value of £90 was acquired from the Department of Defence from surplus army stores without inter-departmental payment (Department of Finance minute S. 8/16/45).

This Account includes expenditure of approximately £395 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

T. O'BRIEN,
Accounting Officer.

21 Deireadh Fómhair, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	129,078	125,830 14 1	3,247 5 11	—	—	
B.—Travelling Expenses <i>Original</i> ... £21,500 <i>Supplementary</i> 3,500	25,000	24,890 12 1	109 7 11	—	—	
C.1.—Acquisition of Land (Grant-in-Aid) <i>Original</i> ... £100,000 <i>Supplementary</i> 7,000	107,000	107,000 0 0	—	—	—	
C.2.—Forest Development and Maintenance, etc. <i>Original</i> ... £731,400 <i>Supplementary</i> 49,000	780,400	775,176 13 4	5,223 6 8	—	—	
C.3.—Timber Conversion <i>Original</i> ... £110,940 <i>Supplementary</i> 11,500	122,440	124,218 5 8	—	1,778 5 8	—	
D.—Grants for Afforestation Purposes	2,500	2,550 5 0	—	50 5 0	—	
E.1.—Forestry Education	1,702	1,579 15 3	122 4 9	—	—	
E.2.—Exhibits at Shows	100	95 9 3	4 10 9	—	—	
F.—Agency, Advisory and Special Services	50	43 10 1	6 9 11	—	—	
G.—Incidental Expenses <i>Original</i> ... £1,180 <i>Supplementary</i> 1,120	2,300	2,135 3 10	164 16 2	—	—	
Losses	—	242 3 10	—	242 3 10	—	
	1,170,570	1,163,762 12 5	8,878 2 1	2,070 14 6	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	2,120	—	2,120	0 0	—	—
GROSS TOTAL <i>Original</i> £1,098,450 <i>Supplementary</i> 70,000 £	1,168,450	1,163,762 12 5	6,758	2 1	2,070	14 6
<i>Deduct—</i>	Estimated	Realised	Surplus of Gross Estimate over Expenditure £4,687 7 7			
H.—Appropriations in Aid ...	172,750	179,151 1 11	Surplus of Appropriations in Aid realised £6,401 1 11			
NET TOTAL <i>Original</i> ... £925,700 <i>Supplementary</i> 70,000 £	995,700	984,611 10 6	Total Surplus to be surrendered £11,088 9 6			
Extra Receipts payable to Exchequer			Estimated	Realised		
Interest on purchase price of cottage			£	£ s. d. 10 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving was due to delay in the filling of vacancies in the Forester grades.
- C.2.—Expenditure on labour for forest maintenance work was lower than anticipated; estimation of requirements for maintenance purposes is difficult.
- C.3.—More extensive attention to arrears of thinnings in older plantations caused greater expenditure on labour than was anticipated. There was also higher expenditure on the repair, etc., of machinery.
- D.—Slight variation.
- E.1.—It was not practicable to arrange a course of instruction for Foresters for which provision had been inserted in the subhead.
- G.—Provision for expenditure on publication of fire-warnings was not required in full.
- Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows:—

£80 0s. 0d.—Subsequent to the purchase for forestry purposes in 1937 of 991 acres in County Cork it transpired that 513 acres could not be used because grazing rights on the lands were held by five tenants who insisted on maintaining these rights. The Department was advised that it would be futile to look for any remedy from the vendor of the lands, or from his predecessor in title. Sums amounting to £40, £20 and £20 were paid to three of the tenants for the surrender of their rights. A transfer of 38 acres of the Department's lands together with a supply of fencing stakes was made to the fourth tenant, by way of compensation in kind, valued in the aggregate at £111. Negotiations with the fifth tenant were not concluded within the year (Department of Finance minute S.86/4/50).

- £18 0s. 0d.—Sums amounting to £10 0s. 0d. and £8 0s. 0d. were paid on an *ex-gratia* basis to two employees of the Department as compensation for damage to their bicycles in an accident to one of the Department's lorries on which the bicycles were being carried (Department of Finance minute E.109/41/41).
- £8 17s. 4d.—Sums of £3 0s. 0d., £4 0s. 0d., £1 8s. 4d. and 9s. 0d. were paid to four of the Department's employees as compensation for damage to clothing, etc., during the fighting of forest fires (Department of Finance minute E.109/41/41).
- £25 5s. 0d.—£20 0s. 0d. compensation and £5 5s. 0d. costs were paid to a conacre tenant whose proposal form was amended, without his knowledge, to reduce the area of land let to him. The lessee claimed compensation in respect of the loss of earnings as a result of the reduced acreage (Department of Finance minute S.86/1/52).
- £4 10s. 0d.—£4 10s. 0d. was paid as compensation to a contractor the gate pier of whose premises was damaged by one of the Department's lorries when materials purchased were being collected (Department of Finance minute S.48/2/51).
- £13 0s. 0d.—An *ex-gratia* payment of £13 0s. 0d. was made to a lady cyclist in full and final settlement of her claim for damages arising out of an accident in which she was struck by a rolling tree stump, when cycling along a public road bounding Arklow State forest (Department of Finance minute S.86/2/53).
- £92 11s. 6d.—A rider of an auto-cycle was injured in a collision with one of the Department's lorries and claimed £275 compensation and costs. He subsequently accepted a sum of £87 6s. 6d. together with £5 5s. 0d. costs in settlement of his claim (Department of Finance minute S.48/13/47).

H.—Appropriations in Aid	Estimated	Realised	
	£	£	s. d.
FOREST RECEIPTS			
(1) Sales of timber	150,000	154,999	13 10
(2) Sale of miscellaneous materials	2,000	1,885	15 7
(3) Rents (grazing, shooting, etc.)	5,000	5,001	2 6
(4) Payments by trainees	145	316	16 9
(5) Miscellaneous (including compensation for malicious injuries to forest properties)	500	1,060	10 7
SAWMILL RECEIPTS			
(6) Sales of sawn timber	15,000	15,723	13 11
(7) Sawing undertaken on behalf of members of the public	100	163	8 9
(8) Miscellaneous	5	—	
	<u>£172,750</u>	<u>£179,151</u>	<u>1 11</u>

There were unavoidable slight variations between actual receipts and the relevant allowances in the subhead.

EXTRA REMUNERATION (exceeding £50)

A Forestry Inspector received £51 in respect of service in the Army Reserve.

NOTES

A sum of £6,231 4s. 5d. was written off in respect of losses incurred as a result of forest fires during the year (Department of Finance minute S.86/7/39).

A sum of £90 12s. 5d. being the net amount of losses by theft during the year was written off as irrecoverable (Department of Finance minute S.90/72/34).

Arising out of an accident to the Department's lowloader lorry a barrel containing 40 gallons of fuel oil was lost. A sum of £3 6s. 8d. representing the cost of the barrel (£2) and the value of the oil lost (£1 6s. 8d.) was written off as irrecoverable (Department of Finance minute S.48/2/51).

Sums totalling £5 2s. 8d. being the value of three concrete pipes broken in transit were written off as irrecoverable (Department of Finance minutes S.86/7/52 and S.86/6/53).

Items of equipment valued at £24 15s. 0d. were supplied by this Department without repayment to the Department of Agriculture (Department of Finance minute S.90/24/52).

Well-drilling work for this Division involving an expenditure of £123 9s. 5d. was carried out by the Land Commission without repayment (Department of Finance minute F.63/19/47).

T. O'BRIEN,

Accounting Officer.

13th November, 1953.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

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

ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1953

					£	s.	d.
Balance on 1st April, 1952	...	...	...	...	26,237	12	6
Grant-in-Aid, 1952-53							
	<i>Original</i>	...	£100,000				
	<i>Supplementary</i>		7,000				
					107,000	0	0
Amounts received from various persons for purchase of land, etc.					1,003	6	0
					134,240	18	6
Expenditure, 1952-53	...	...	...	...	116,316	9	11
Balance on 31st March, 1953	...	...	...	...	17,924	8	7

T. O'BRIEN,

Accounting Officer.

13th November, 1953.

GAELTACHT SERVICES

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Salaries and Expenses in connection with Gaeltacht Services, including Housing Grants and the purchase and sale of Homespuns.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HEADQUARTERS						
A.—Salaries, Wages and Allowances	22,626	21,529 13 0	1,096 7 0	—	—	
B.—Travelling Expenses	500	415 17 0	84 3 0	—	—	
C.—Incidental Expenses	1,407	1,419 15 10	—	—	12 15 10	
RURAL INDUSTRIES						
D.1.—Salaries, Wages and Allowances	20,178	18,010 8 0	2,167 12 0	—	—	
D.2.—Assistance to Convent Classes—Salaries, etc. ...	196	193 19 8	2 0 4	—	—	
D.3.—Travelling Expenses	3,150	2,313 11 5	836 8 7	—	—	
D.4.—Machines and Plant	11,535	11,108 2 11	426 17 1	—	—	
D.5.—Materials	100,000	45,293 4 0	54,706 16 0	—	—	
D.6.—General Expenses	6,700	7,572 6 7	—	—	872 6 7	
D.7.—Toy Industry	95,531	44,988 19 8	50,542 0 4	—	—	
D.8.—Spinning	103,634	75,280 8 9	28,353 11 3	—	—	
D.9.—Homespuns	40	—	40 0 0	—	—	
D.10.—Dyeing and Finishing	9,800	6,206 18 9	3,593 1 3	—	—	
D.11.—Leaden Models Industry	20	58 18 10	—	—	38 18 10	
MARINE PRODUCTS INDUSTRIES						
E.1.—Salaries, Wages and Allowances	1,481	1,447 7 6	33 12 6	—	—	
E.2.—Travelling Expenses	1,550	1,845 0 5	—	—	295 0 5	
E.3.—Kelp and Seaweeds	31,825	17,610 0 1	14,214 19 11	—	—	
E.4.—Carrageen	4,600	12 10 0	4,587 10 0	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL MARKETING DEPOT				
F.1.—Salaries, Wages and Allowances ...	27,490	24,952 5 8	2,537 14 4	—
F.2.—Advertising and Publicity	7,250	6,710 6 9	539 13 3	—
F.3.—General Expenses ...	10,030	8,671 11 0	1,358 9 0	—
G.—Miscellaneous Services ...	90	244 0 8	—	154 0 8
GAELTACHT HOUSING				
H.1.—Salaries, Wages and Allowances ...	6,403	4,027 16 7	2,375 3 5	—
H.2.—Travelling and Miscellaneous Expenses ...	3,350	2,439 6 6	910 13 6	—
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1949 ...	61,500	36,152 0 7	25,347 19 5	—
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	65	249 2 2	—	184 2 2
I.—Improvements and Maintenance ...	3,858	2,467 6 7	1,390 13 5	—
GROSS TOTAL ...£	534,809	341,220 18 11	195,145 5 7	1,557 4 6
			Surplus of Gross Estimate over Expenditure £193,588 1 1	
<i>Deduct—</i>	Estimated	Realised	Deficiency of Appropriations in Aid realised £12,935 17 0	
J.—Appropriations in Aid ...	245,149	232,213 3 0	Net Surplus to be surrendered £180,652 4 1	
NET TOTAL ...£	289,660	109,007 15 11		

	Estimated	Realised
--	-----------	----------

Extra Receipts payable to Exchequer ...	£ 35,000	£ s. d. 1 8 8
---	----------	---------------

The sum realised was compensation for loss of services of officer injured in accident.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to variations in staff. Vacancies arising during the year were filled by officers on lower points of pay scales.

B.—Travelling by officials of the headquarters staff was less than anticipated.

- D.1.—Saving mainly due to posts provided for in the estimate remaining unfilled.
- D.3.—Travelling was less than had been anticipated since some of the posts which would normally involve travelling duties remained unfilled—*see* Subhead D.1.
- D.5.—Materials which had been purchased in previous years for replenishment of stores and were on hands at the beginning of the year were used—thereby reducing the purchase of new materials. In addition, delay in the delivery of some materials resulted in payments being diverted to the following year.
- D.6.—The excess expenditure was due to the fact that the cost of factory packing materials was greater than anticipated but this excess was offset by a saving on marketing packing materials (Subhead F.3.).
- D.7.—Materials which had been purchased in previous years for replenishment of stores were used for manufacture and it was not necessary to purchase much new manufacturing material. Furthermore, delivery of certain materials was delayed until after the close of the financial year and their cost was charged to the following year's vote.
- D.8.—Delay in the delivery of large quantities of materials (wool) resulted in payments falling due after the close of the financial year.
- D.9.—Token vote.
- D.10.—As the requirements of finishing materials could be met from stocks on hands to a greater extent than anticipated purchases were restricted.
- D.11.—The amounts in the estimate are token sums. The expenditure relates to old accounts which were paid during the year (Department of Finance minute S. 60/32/41).
- E.2.—Excess mainly due to increased rates of travelling and subsistence sanctioned during the year (Department of Finance Circulars 4/53 and 6/53 and minute S. 60/32/41).
- E.3.—Saving due to the fact that large quantities of searods were not sufficiently dry for purchase until after the end of the year under review.
- E.4.—As suitable carriageen at a reasonable price was not available the scheme for the preparation of carriageen for special markets was deferred.
- F.1.—A number of changes in personnel occurred during the year and the resulting vacancies were filled by officers on lower rates of pay.
- F.2.—Advertising was not undertaken to the extent anticipated. In addition to the expenditure under this subhead, goods to the value of £17 6s. 2d. were presented free as a form of advertisement (Department of Finance minute S. 29/4/48).
- F.3.—There was a saving on packing materials for marketing as factory packing materials were used instead—*see* Subhead D.6.
- G.—Excess due to the necessity for carrying out extensive repairs to ferry-boat engaged on transport services (Department of Finance minute S. 27/1/30).
- H.1. and H.2.—Savings due to vacancies for Housing Surveyors remaining unfilled.
- H.3.—Applications for grants were not received to the extent anticipated.
- H.4.—Repairs intended to be carried out in the previous year were deferred to the year under review (Department of Finance minute S. 22/1/31).
- I.—The scheme for improvements to industrial centres, which was being undertaken by the Division for the first time, took longer to put into operation than had been anticipated.

J.—Appropriations in Aid

	Corresponding Debit Subhead	Estimated	Realised		
		£	£	s.	d.
(1) Receipts from sales of products of rural industries (including homespun) after deducting amounts estimated as follows :—					
(a) Workers' wages (£83,000)					
(b) Agents' commission (£16,500)	D.1. to D.11.	£241,600			
<i>Less :—</i>					
Amount credited as Exchequer Extra Receipts*		35,000			
			206,600	208,491	11 5
(2) Receipts from sales of kelp and seaweeds	E.3.	33,175	22,396	6	10
(3) Receipts from sales of carrageen	E.4.	4,610	—		
(4) Repayment of industrial, etc., loans	G.	142	142	10	10
(5) Receipts from rentals ...	H.4.	122	112	9	2
(6) Miscellaneous receipts, including receipts in respect of sale of old stores	—	500	1,070	4	9
			£245,149	£232,213	3 0

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

(1) Casual variation. The amount shown as realised represents the balance which remained after deduction from the gross receipts of (a) £72,545 3s. 0d. in respect of wages and State insurance of workers, and (b) £13,322 0s. 6d. in respect of agents' commission.

(2) Receipts are directly related to expenditure under Subhead E.3.

(3) See note to Subhead E.4.

(6) This mainly represents the proceeds of sale of old stores which had become unsuitable for the purposes of the industries and were disposed of at the best prices obtainable.

EXTRA REMUNERATION (exceeding £50)

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

A Higher Executive Officer received the sum of £100 as secretary of Alginat Industries (Ireland), Ltd.

A temporary Clerical Assistant received £87 from the Vote for Defence.

NOTES

The Account of the Department of Posts and Telegraphs includes expenditure of £82 15s. 2d. in respect of remuneration of staff lent, without repayment, to this Department.

A sum of £23 8s. 0d. (£15 damages and £8 8s. 0d. costs) was paid as compensation in respect of an accident in which a van, the property of the Division, was involved (Department of Finance minute S. 48/1/53).

T. O'BRIEN,

23 Samhain, 1953.

Oifigeach Cúntasáíochta.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

INDUSTRY AND COMMERCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances	393,731	348,048 1 5	45,682 18 7		—	
B.—Travelling Expenses ...	16,000	14,360 4 11	1,639 15 1		—	
C.—Incidental Expenses ...	1,200	1,080 11 1	119 8 11		—	
D.—Telegrams and Telephones	6,000	5,108 17 1	891 2 11		—	
E.—Advertising and Publicity	7,500	5,079 13 4	2,420 6 8		—	
F.—Fees to Certifying Surgeons, etc.	5	6 0	4 14 0		—	
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	98	126 0 0	—		28 0 0	
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	2,370	1,802 8 10	567 11 2		—	
INTERNATIONAL LABOUR OFFICE						
I.1.—Contribution towards the Expenses of the International Labour Organisation	12,300	12,229 14 10	70 5 2		—	
I.2.—Travelling and Incidental Expenses	2,125	1,712 17 0	412 3 0		—	
SUPPLIES BRANCH						
J.1.—Food Subsidies ...	7,535,000	6,690,689 17 1	844,310 2 11		—	
J.2.—Remission of Penalties ...	5	—	5 0 0		—	
K.—Fuel Subsidy	5	—	5 0 0		—	

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
MINERALS DEVELOPMENT							
L.1.—Payments to Mianraí, Teo., for Prospecting ...	81,500	80,500	0	0	1,000	0	0
L.2.—Compensation for Mineral Rights acquired ...	6,000	4,824	5	11	1,175	14	1
L.3.—Minerals Exploration ...	2,000	—			2,000	0	0
L.4.—Advances to Mianraí, Teo. <i>Original</i> ... Nil <i>Supplementary</i> £21,000	21,000	16,614	0	0	4,386	0	0
OPERATIONS OF BORD NA MÓNA							
M.1.—Experiment and Research (Grant-in-Aid) ...	26,000	26,000	0	0	—		
M.2.—Cost of Turf Production under Local Schemes (Grant-in-Aid) ...	364,510	324,240	0	0	40,270	0	0
M.3.—Publicity and Marketing (Grant-in-Aid) ...	20,000	20,000	0	0	—		
M.4.—Grants for Housing (Grant-in-Aid) ...	354,120	30,600	0	0	323,520	0	0
LABOUR COURT							
N.1.—Salaries, Wages and Allowances ...	23,629	23,956	4	7	—		327 4 7
N.2.—Travelling Expenses ...	1,000	919	7	11	80	12	1
N.3.—Incidental Expenses ...	1,000	1,024	3	8	—		24 3 8
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS							
O.1.—Annual Grant towards the Expenses of Administration ...	15,000	15,000	0	0	—		
O.2.—Grant towards Expenses of Special Investigations	5	—			5	0	0
O.3.—Grant towards the Cost of Land, Buildings and Equipment ...	5,000	983	6	9	4,016	13	3
RURAL ELECTRIFICATION							
P.—Repayment of Advances for Rural Electrification	504,869	504,809	11	0	59	9	0

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
INDUSTRIAL DEVELOPMENT AUTHORITY						
Q.1.—Grant for Remuneration and Expenses ...	9,300	6,800 0 0	2,500 0 0	—	—	
Q.2.—Salaries, Wages and Allowances ...	5,304	4,865 11 8	438 8 4	—	—	
PRICES ADVISORY BODY						
R.1.—Salaries, Wages and Allowances ...	45,204	32,084 12 8	13,119 7 4	—	—	
R.2.—Travelling Expenses ...	6,000	552 10 4	5,447 9 8	—	—	
S.—Córas Tráchtála, Teo. (Grant-in-Aid) ...	66,000	66,000 0 0	—	—	—	
AN FORAS TIONSCAL						
T.1.—Grant to An Foras Tionscal ...	250,000	36,000 0 0	214,000 0 0	—	—	
T.2.—Salaries, Wages and Allowances ...	4,210	2,771 8 2	1,438 11 10	—	—	
U.—Trade Pavilion at Frankfurt ...	8,310	9,392 15 3	—	1,082 15 3	—	
GROSS TOTAL						
Original	£9,775,300					
Supplementary	21,000					
	£9,796,300	8,288,176 9 6	1,509,585 14 0	1,462 3 6		
			Surplus of Gross Estimate over Expenditure £1,508,123 10 6			
		Estimated	Realised	Deficiency of Appropriations in Aid realised		
V.—Appropriations in Aid ...	223,120	118,052 5 5	£105,067 14 7			
NET TOTAL						
Original	£9,552,180			Net Surplus to be surrendered		
Supplementary	21,000					
	£9,573,180	8,170,124 4 1	£1,403,055 15 11			

	Estimated	Realised
	£	£ s. d.

Extra Receipts payable to Exchequer

(1) Fees under the Minerals Development Act, 1940	7,300	12,016 9 4
(2) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	50	49 0 8
(3) Fees under the Insurance Act, 1936 ...	10	2 16 0
(4) Fees under the Cement (Amendment) Act, 1938	6,000	4,874 4 5

	Estimated	Realised	
	£	£	s. d.
(5) Fees under the Trade Union Act, 1941 ...	5	1	0 0
(6) Fees under the Sugar (Control of Import) Act, 1936	5	4,971	0 2
(7) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946	1,000	433	8 2
(8) Sale of Registered Agreements—Labour Court	5		5 0
(9) Miscellaneous	125	23,643	9 1
	£14,500	£45,991	12 10

Details of the miscellaneous receipts are as follows:—

	£	s.	d.
Payment by Bord na Móna of interest on advances made for the development of Attymon, Barna, Clonsast, Coolnagun, Carriggannon, Derrylea, Derraghan, Derryaroge, Derryounce, Glenties, Kilberry, Littleton, Mountdillon and Derrycashel bogs		12,963	17 2
Payment by Bord na Móna of the first half-yearly instalment of annuity to repay the outstanding balances of advances, funded as from 1st April, 1952, made for the development of the bogs mentioned in the preceding paragraph ...		9,227	9 11
Refund of overpayment of sugar subsidy by Comhlucht Siúicre Éireann, Teo.		852	4 5
Repayment on account of salary of official seconded to the Industrial Credit Co., Ltd.		538	7 1
Receipt from Bord na Móna in respect of transport works order, Turf Development Act, 1946 ...		40	0 0
Miscellaneous		21	10 6
		£23,643	9 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A gross saving of £56,000 in respect of vacancies and retrenchments in staff was offset to the extent of £10,400 by the transfer of staff (provided for under Subhead R.1.) from the Prices Advisory Body to Establishment Branch. There is a compensatory saving on Subhead R.1.
- B.—Saving mainly due to retrenchment in inspectorial staff arising from abolition of rationing.
- C.—Purchases of technical equipment and journals for the Geological Survey Office were deferred pending the appointment of a new Director and the introduction of a new library system.
- D.—The reduction in staff due to the abolition of rationing resulted in a saving on telephones and telegrams.
- E.—The saving was due mainly to a reduction in the volume and extent of press advertising following the abolition of rationing.
- G.—Excess due to an increase from 15s. to 30s. in tuition fees payable in respect of each apprentice to the hairdressing trade.
- H.—From the 1st January, 1953, Fógra Fáilte became responsible for the cost of the contribution towards the off-season tourist publicity campaign in U.S.A. undertaken by O.E.E.C. Consequently the contribution for the quarter ended 31st March, 1953 (about £500) did not fall as a charge against the subhead.

- I.1.—A more favourable rate of exchange was obtained than was anticipated.
- I.2.—Saving due to (i) one delegate less than the number anticipated having attended the 1952 session of the International Labour Conference and (ii) one delegate having returned before the termination of the Conference.
- J.1.—Saving due to (i) abolition of tea subsidy (£180,000), (ii) decline in ocean freight rates on imported wheat (£395,000), (iii) increased yields from sales of milling offals (£230,000), (iv) increase in millers' price for flour (£90,000). The gross saving of £895,000 was offset to the extent of £50,000 by an increase in the overhead expenses of the flour millers arising mainly from wage increases.
- J.2.—This was a token provision—*see* note 4 below.
- K.—This was a token provision.
- L.1.—Closer estimation was not practicable.
- L.2.—Certain anticipated awards did not mature for payment within the year.
- L.3.—In view of the preparation of a minerals exploration scheme under Technical Assistance, the Geological Survey was not in a position to proceed with the prospecting operations provided for under this subhead.
- L.4.—The Ballingarry Colliery together with a lease of the Slievardagh coalfield was sold in January, 1953, and was transferred to the new owner on the 2nd February, 1953. Consequently expenditure was less than was anticipated—*see* note 5 below.
- M.2.—The improved fuel supply position and the shortage of labour on certain bogs caused a decline in production operations, and expenditure was less than anticipated.
- M.4.—The necessary amending legislation authorising payment of increased grants for housing to Bord na Móna for which provision was made in this subhead was not enacted within the year.
- N.1.—Casual variation.
- N.2.—Closer estimation was not possible.
- N.3.—Excess mainly due to the increase in cost of advertising.
- O.2.—Token provision. No investigation which would qualify for a grant was undertaken by the Institute during the year.
- O.3.—Saving mainly arose from difficulties in placing orders, and in obtaining deliveries of technical equipment within the year.
- Q.1.—The cost of personal travelling, subsistence and incidental expenses of the members of the Authority was less than anticipated.
- Q.2.—Saving due to retrenchments in staff.
- R.1.—The transfer of certain staff to Establishment Branch (Subhead A.) caused an estimated saving of £10,400. A further saving of approximately £2,700 was due to vacancies and retrenchments.
- R.2.—Saving due to retrenchments in the staff engaged on inspection duties.
- T.1.—This was a new service and the estimate was necessarily conjectural. The development of industrial projects in the undeveloped areas did not proceed as quickly as anticipated.
- T.2.—As the development of industrial projects did not proceed as quickly as anticipated the need for technical assistance and for the employment of additional staff did not arise.

U.—Excess due to increase in rent charged by Fair Authorities (£724), miscellaneous expenses arising from the decoration of the pavilion (£322) and building costs (£37) which were not anticipated (*see* V. (8)).

V.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
(1) Proceeds of sale of turf produced by Bord na Móna (Subhead M.2.)	213,750	107,350	0	0
(2) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	3,275	2,922	16	11
(3) Repayment on account of salaries, etc., of officers serving on commissions (Subhead A.) and recovery under Section 10 (1) of the Road Traffic Act, 1933	1,690	1,709	17	9
(4) Fees paid to Registrar of Friendly Societies ...	100	112	15	2
(5) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	30	53	10	0
(6) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid to the Gárda Síochána for the issue of vehicle plates) ...	2,200	2,171	11	2
(7) Fees under the Harbours Act, 1946	20	5	0	0
(8) Miscellaneous receipts	2,055	3,726	14	5
	<u>£223,120</u>	<u>£118,052</u>	<u>5</u>	<u>5</u>

(1) The improved supply position of alternative fuels caused a decline in the sales of turf produced under local schemes and consequently the proceeds were less than anticipated (*see* Subhead M.2.).

(2), (3), (4), (5), (6) and (7) Closer estimation was not practicable.

(8) Receipts under this heading include a refund of £1,798 in respect of staff on loan to the World Health Organisation at Geneva. The increase was due to the receipt of a sum of £1,759 in respect of rentals for stands in the Irish Pavilion at Frankfurt which was not anticipated (*see* Subhead U.).

EXTRA REMUNERATION (exceeding £50)

A Deputy Secretary received an allowance of £150 per annum from Ceimici, Teoranta, for acting as a director, and an allowance of £350 per annum from Irish Steel Holdings, Ltd., for acting as chairman.

A Principal received an allowance of £150 per annum from An Foras Tionscail for acting as a member.

An Assistant Principal received an allowance of £135 per annum from the Institute for Industrial Research and Standards for assistance given on a part-time basis with the work of the Standards Committee.

A new Director of Geological Survey was appointed on the 16th June, 1952. A Senior Geologist received an allowance at the rate of £100 per annum for acting as Director of Geological Survey up to 15th June, 1952.

A Junior Rates Clerk received an allowance of £75 per annum from the Vote for acting as secretary of the Transport Tribunal.

NOTES

1. This Account includes expenditure of approximately £950 in respect of remuneration of staff on loan, without repayment, to other Departments.

2. Local currency expenditure in respect of technical assistance projects sponsored by the Department of Industry and Commerce amounting to £46,652 3s. 5d. was defrayed from the Vote for Technical Assistance (£6,552 3s. 11d. from Technical Assistance Deposit Account and £40,099 19s. 6d. from the Technical Assistance Vote 1952-53). This expenditure was made up as follows:—

£	s.	d.	
	7	0	6 Balance of cost of survey of tourist industry by U.S.A. experts.
	509	10	7 Industrial survey by U.S.A. experts.
1,357	0	5	Food processing and canning survey by U.S.A. experts.
2,257	9	6	Meat by-products survey by U.S.A. expert.
3,052	17	7	Investigation into gasification of peat.
4,796	8	2	Investigation into manufacture of sulphuric acid (Ceimici, Teoranta).
14,515	9	0	Minerals exploration in three selected areas.
	22	13	3 50 per cent. of cost of expenditure incurred by Bord na Móna in connection with investigation into drying of milled peat.
	144	17	10 50 per cent. of cost of visit to U.S.A. of industrialist to study uses of secondary aluminium.
	228	13	9 50 per cent. of expenditure incurred by Bord na Móna in connection with survey of turf production by U.S.A. experts.
	278	4	11 50 per cent. of cost of visit to U.S.A. of general manager and chief engineer of Dublin Port and Docks Board to study port operations.
	348	9	3 50 per cent. of expenditure incurred by Institute for Industrial Research and Standards in connection with mission sponsored by O.E.E.C. for the study of the organisation of scientific and technical research.
	428	9	8 50 per cent. of cost of visit to U.S.A. of delegation from Oatmeal Millers Association to study oatmeal processing and marketing.
	530	10	4 50 per cent. of expenditure incurred by Comhlucht Siúicere Éireann, Teo., for employment of U.S.A. consultant.
	662	1	10 50 per cent. of cost of visit to U.S.A. of officials from Electricity Supply Board, Aer Lingus, Teoranta, Córas Iompair Éireann and Alliance and Dublin Consumers Gas Co. to study cost accounting methods.
	780	14	0 50 per cent. of cost of visit to U.S.A. of Congress of Irish Unions delegates to study methods of productivity and labour conditions.
1,161	10	6	Part cost of visit to U.S.A. of Trade Union Congress delegates to study methods of productivity and labour conditions.
1,578	17	8	50 per cent. of cost of visit to U.S.A. of representatives of paper manufacturers.
2,092	3	4	50 per cent. of expenditure incurred by Córas Iompair Éireann for employment of U.S.A. consultant.
11,899	1	4	50 per cent. of cost of dollar exports survey sponsored by Córas Tráchtála, Teo.
<hr/>			
£46,652	3	5	

3. *Ex-gratia* payments totalling £4 10s. 1d. were made to six officers in respect of medical expenses and for damage to clothing incurred in consequence of accidents in course of official duties (Subhead C.) (Department of Finance minute E. 109/41/41).

4. Penalties totalling £19,056 14s. 11d., representing the amount due by eight millers in respect of the milling of wheat in excess of the quota during the cereal year 1951-52, were waived (Subhead J.2.) (Department of Finance minute S. 99/42/46).

5. The grant of £21,000 under Subhead L.4. provided by way of supplementary estimate was in excess of the limit specified in the Minerals Company Act, 1947, as amended by the Minerals Company (Amendment) Act, 1950. This was made clear by way of a note on the face of the estimate. The note also stated that the necessary amending legislation would be introduced in Dáil Éireann at the earliest date possible. The amending legislation was not introduced during the year under review.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th October, 1953.

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.

TRANSPORT AND MARINE SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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 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	
	£	£ s. d.	£	s. d.	£	s. d.
TRANSPORT SERVICES						
A.1.—Payments in respect of Steamer Services ...	5,000	5,148 9 11	—		148 9 11	
A.2.—Córas Iompair Éireann <i>Original</i> ... £1,300,000 <i>Supplementary</i> ... 1,100,000	2,400,000	2,400,000 0 0	—		—	
A.3.—Great Northern Railway Company (Ireland) <i>Original</i> ... £200,000 <i>Supplementary</i> 145,000	345,000	344,999 7 5		12 7	—	
A.4.—Transport Tribunal <i>Original</i> ... £800 <i>Supplementary</i> 100	900	53 16 4	846 3 8		—	
A.5.—Sligo, Leitrim and Northern Counties Railway Company <i>Original</i> ... Nil <i>Supplementary</i> £3,500	3,500	3,500 0 0	—		—	
HARBOURS						
B.—Grants for Harbours <i>Original</i> ... £538,300 <i>Less Supplementaries</i> 170,100	368,200	268,369 12 10	99,830 7 2		—	
MARINE SERVICE						
C.—Salaries, Wages and Allowances ...	10,842	11,582 14 1	—		740 14 1	
D.—Travelling Expenses ...	300	176 16 4	123 3 8		—	
E.—Incidental Expenses ...	100	241 9 4	—		141 9 4	
F.—Tdegrams and Telephones	120	178 4 11	—		58 4 11	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
G.—Inquiries into Shipping Casualties	5	3 0	4 17 0	—	—	
H.—Services in connection with Wreck and Salvage ...	60	237 15 11	—	—	177 15 11	
I.—Relief of Distressed Seamen, etc.	5	101 11 11	—	—	96 11 11	
J.—Acquisition of Foreshores and Foreshore Rights	5	—	5 0 0	—	—	
COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946						
K.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death	12,000	12,626 16 8	—	—	626 16 8	
K.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items	5	130 14 0	—	—	125 14 0	
COAST LIFE SAVING SERVICE						
L.1.—Salaries, Wages and Allowances	4,528	3,856 19 8	671 0 4	—	—	
L.2.—Travelling Expenses ...	550	430 2 11	119 17 1	—	—	
L.3.—Incidental Expenses ...	280	222 4 2	57 15 10	—	—	
L.4.—Coast Communication Telephone Service ...	1,300	1,157 9 1	142 10 11	—	—	
GROSS TOTAL						
Original	£2,074,200					
Supplementary	3,500					
Do.	1,000,000					
Do.	75,000					
	£ 3,152,700	3,053,014 8 6	101,801 8 3	2,115 16 9		
Surplus of Gross Estimate over Expenditure £99,685 11 6						
Estimated						
Realised						
Surplus of Appropriations in Aid realised						
M.—Appropriations in Aid ...	5,370	6,193 9 3	£823 9 3			
Deduct—						
NET TOTAL						
Original	£2,068,830					
Supplementary	3,500					
Do.	1,000,000					
Do.	75,000					
	£ 3,147,330	3,046,820 19 3	£100,509 0 9			
Total Surplus to be surrendered						

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The payments arose from the transfer of the Galway-Aran steamer service to Córás Iompair Éireann. The terms of a settlement with the Galway Bay Steamboat Co., Ltd., provided for payment of the outstanding liabilities of the company. It was not possible to forecast these liabilities accurately as the estimate was prepared prior to the examination of the company's accounts.
- A.4.—The progress of certain applications before the tribunal from Córás Iompair Éireann was held up pending the assembly and production by the applicants of relevant material. Sittings of the tribunal were, in consequence, much fewer than was anticipated. In addition it was found possible to curtail expenditure on travelling.
- B.—Savings due to (a) technical difficulties arising during the course of the works (£60,000), (b) delays in placing contracts and partial deferments of works (£19,000), (c) slower progress of works than was anticipated (£10,000) and (d) cost of works being less than was estimated (£11,000).
- C.—The excess was due mainly to staff changes in the Mercantile Marine Office at Cork.
- D.—Travelling was less than was anticipated.
- E.—The excess was due to (a) unexpected expenditure on nautical instruments and books for use in examinations (£120) and (b) expenditure on training courses for a Surveyor (£20).
- F.—The excess was due to increases in telephone charges as from 1st January, 1952, for which provision was not made and to calls being more numerous than was anticipated.
- G.—Token provision.
- H.—Abnormal expenditure was incurred on (a) coastal patrol duties arising from the loss of the s.s. "Princess Victoria" and (b) destruction of the decomposed carcase of a whale washed ashore in an inaccessible place. Receipts are shown under Subhead M. (Appropriations in Aid).
- I.—Token provision. The expenditure relates to eight cases of relief and repatriation of distressed seamen.
- J.—Token provision.
- K.1.—Increases in pensions were granted with effect from 1st May, 1952.
- K.2.—Token provision. The expenditure relates to the medical treatment, maintenance in hospital and provision of surgical appliances for one pensioner and the maintenance in hospital of another.
- L.1.—One post of Superintendent was vacant for the whole year and expenditure on payments to volunteers was somewhat less than anticipated.
- L.2.—The saving was due to the vacancy in the post of Superintendent.
- L.3.—Expenditure on telegrams and miscellaneous items which cannot be accurately estimated was less than was anticipated.
- L.4.—The saving is due to revisions in the rental of some lines, the temporary discontinuance of others and calls being less numerous than anticipated.
- M.—Appropriations in Aid

	Estimated	Realised		
		£	£	s. d.
1. Fees for survey and inspection of ships ...	500	617	6	4
2. Fees for examinations of Masters, Mates and Engineers, etc.	100	99	4	0

	Estimated	Realised		
	£	£	s.	d.
3. Payments by the Commissioners of Irish Lights :—				
(a) In respect of the services of a Surveyor (Subhead C.)	348	347	16	8
(b) In respect of the cost of lighthouse telephones (Subhead L.4.) ...	210	185	0	6
4. Mercantile Marine Office fees (including overtime charges in respect of Surveyors) ...	600	601	5	0
5. Foreshore rents and licence fees	300	340	9	10
6. Sales of wreck and commission on wreck ...	80	240	19	8
7. Repayments by the Cork Borough Corporation and the Electricity Supply Board under Section 15 of the Cork Tramways (Employees' Compensation) Act, 1933 (No. 27 of 1933) ...	3,178	3,178	1	0
8. Miscellaneous (including net annual rental payable by Córas Iompair Éireann) ...	54	583	6	3
	£5,370	£6,193	9	3

1. Ship survey work was carried out to a greater extent than was anticipated. It is not possible to forecast accurately the applications that may be received for these services.

3 (b). The deficiency is due to revision of certain of the telephone rentals.

5. The surplus is due to (a) new leases granted during the year and (b) an increase in the demands for licences to remove beach material.

6. The estimate is necessarily conjectural. See also Subhead H.

8. The item includes a sum of £508 17s. 2d. in respect of sundry debts due to the Galway Bay Steamboat Co., Ltd., and payable to the Minister under the terms of settlement with the company—see under Subhead A.1. The remaining receipts embrace fines and forfeitures on seamen (£40) and recovery of telephone rentals relating to previous accounts (£27).

NOTES

Arising out of the transfer of the operation of the Galway-Aran steamer service to Córas Iompair Éireann the vessel s.s. "Dun Aengus" was transferred in November, 1952, to the ownership of Córas Iompair Éireann on payment of the nominal consideration of £1 (Department of Finance minute S.78/1/35).

Payments from Subhead A.3. were made on the basis of provisional figures on the understanding that any necessary repayment arising from the final assessment of the position would be made by the company.

Expenditure under Subhead B. includes a payment of £200 to a contractor in settlement of an extra contractual claim on a *ex-gratia* basis (Department of Finance minute S.31/4/34).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th October, 1953.

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.

AVIATION AND METEOROLOGICAL SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Aviation and Meteorological Services.

Service	Grant	Expenditure	Expenditure compared with Grant							
			Less than Granted			More than Granted				
	£	£	s.	d.	£	s.	d.	£	s.	d.
AVIATION SERVICES										
A.—Salaries, Wages and Allowances	216,978	210,072	5	4	6,905	14	8	—	—	—
B.—Travelling Expenses	1,300	2,668	9	6	—	—	—	1,368	9	6
C.—Telegrams, Telephones and Teleprinters	14,000	6,930	7	1	7,069	12	11	—	—	—
D.—Incidental Expenses	1,900	2,292	16	7	—	—	—	392	16	7
E.—Acquisition of Land, Buildings, etc.	43,000	28,617	10	0	14,382	10	0	—	—	—
F.—Rent and Rates on Land, etc.	11,500	12,459	13	0	—	—	—	959	13	0
G.—Constructional Works including Furnishing of Buildings—Shannon Airport	100,000	52,011	11	1	47,988	8	11	—	—	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport	60,000	20,055	14	2	39,944	5	10	—	—	—
I.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc.	32,500	32,664	17	11	—	—	—	164	17	11
J.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	21,590	21,627	15	9	—	—	—	37	15	9
K.—Transport of Staff—Shannon Airport	17,000	16,289	5	1	710	14	11	—	—	—
L.—Expenses in connection with International Aviation Organisations	20,934	18,672	12	7	2,261	7	5	—	—	—
L.L.—Subsidy in respect of Air Services										
<i>Original</i> Nil										
<i>Supplementary</i> £10										
	10	—	—	—	10	0	0	—	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
METEOROLOGICAL SERVICES				
M.—Salaries, Wages and Allowances	141,386	146,899 0 0	—	5,513 0 0
N.—Travelling Expenses	4,000	1,815 13 9	2,184 6 3	—
O.—Incidental Expenses	1,500	815 17 7	684 2 5	—
P.—Telegrams, Telephones and Teletypewriters	22,200	20,270 6 2	1,929 13 10	—
Q.—Equipment	21,300	13,153 6 5	8,146 13 7	—
R.—Expenses in connection with International Meteorological Organisations	2,000	1,792 11 0	207 9 0	—
GROSS TOTAL				
<i>Original</i> £733,088	£ 733,098	609,109 13 0	132,424 19 9	8,436 12 9
<i>Supplementary</i> 10				
Surplus of Gross Estimate over Expenditure £123,988 7 0				
Surplus of Appropriations in Aid realised				
<i>Deduct—</i>				
S.—Appropriations in Aid	192,518	245,319 4 4	£52,801 4 4	
NET TOTAL				
<i>Original</i> £540,570	£ 540,580	363,790 8 8	£176,789 11 4	
<i>Supplementary</i> 10				

	Estimated	Realised
	£	£ s. d.

Extra Receipts payable to Exchequer

1. Receipt from Aer Rianta, Teoranta, in respect of surplus on management of Dublin Airport (1951-52)	—	19,595 0 0
2. Receipt in respect of disposal of meteorological equipment	—	443 1 4
3. Receipt in respect of materials used in miscellaneous works carried out on behalf of the Catering Service Shannon Airport, air companies, etc.	—	420 1 6
4. Sale of surplus equipment at Shannon and Dublin Airports	—	224 0 0
5. Sale of scrap	—	99 5 9

	Estimated	Realised		
	£	£	s.	d.
6. Sale of land, etc., acquired for the abandoned Firgrove settlement	—	52	10	0
7. Receipt in respect of compensation for goods lost in transit	—	41	15	3
8. Receipt in respect of stamp duty on letting and other agreements	—	31	7	0
9. Sale of obsolete foam tender	—	16	17	6
10. Miscellaneous	—	13	12	4
		£20,937 10 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Saving due to unfilled vacancies.

B.—It was found necessary for officers to travel to England (1) to attend an inquiry into the loss of an Aer Lingus plane, and (2) arising out of the purchase of new type aircraft by Aer Lingus. There were also increases during the year in subsistence allowances and charges for the hire of transport for staff. The additional expenditure involved under these headings was not foreseen when the estimate was being prepared.

C.—Expenditure in respect of teleprinters, for which a provision of £7,300 was made, did not come in course of payment during the year.

D.—Owing to increase in cost of staff uniforms expenditure was greater than anticipated.

E.—Owing to legal difficulties the acquisition of certain lands at Dublin Airport could not be completed within the year.

F.—Excess due to an increase in rates.

G.—It was not found possible to undertake during the year the proposed extension of the centre taxiway for which a sum of £24,000 was provided. The installation of approach lights for which £12,000 was provided was deferred pending the adoption of a standard type of approach lighting by the International Civil Aviation Organisation. No expenditure was incurred on a provision of £13,000 for a new launch. The unusual requirements of the launch necessitated extensive tests which held up the arrangements for its construction.

H.—The installation of approach lights for which £23,000 was provided was deferred pending the adoption of a standard type of approach lighting by the International Civil Aviation Organisation. No expenditure arose out of a provision of £5,000 for the reconstruction of a section of the apron pavement as the work did not commence until February, 1953. A sum of £10,000 was provided for structural alterations in the Terminal Building of which only £2,000 fell due for payment within the year.

I. and J.—Casual variations.

K.—There was a reduction in number of staff using the subsidised transport facilities (*see* Subhead S (10)).

L.—There was a saving of approximately £2,600 on travelling expenses and on contributions to international organisations due to (a) non-attendance at conferences for which provision was made and (b) the contribution to the International Civil Aviation Organisation being less than expected. This saving was modified by an excess of approximately £300 on the expenses of the office of Ireland's representative at Montreal owing to a fluctuation in the rate of exchange.

L.L.—Token provision.

M.—The excess was due to (a) the filling of certain staff vacancies which had not been anticipated and (b) expenditure in respect of meteorologists on loan from other countries being greater than was expected.

N.—Certain foreign meteorologists whose engagements were expected to terminate during the year were retained for a further period and no expenditure arose on the provision for the return travelling expenses of these officers.

O.—Freight charges were less than expected owing to the failure of contractors to supply full requirements of commercial hydrogen.

P.—Expenditure was less than anticipated owing to delays in the erection of additional meteorological reporting stations.

Q.—Certain types of equipment were not available and there was delay in delivery of equipment on order.

R.—The subscription to the World Meteorological Organisation was less than anticipated.

S.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Receipts from fees payable under the Air Navigation and Transport Acts	1,038	1,492	0 0
SHANNON AIRPORT			
(2) Receipts in respect of landing fees, etc.	130,000	153,369	15 0
(3) Receipts from sale of crops and from letting of surplus lands	4,100	3,875	6 3
(4) Receipts from lettings of sites	2,300	2,104	1 8
(5) Receipts from lettings of offices and stores	23,000	36,060	4 5
(6) Receipts from staff hostels	1,200	957	15 5
(7) Receipts from passenger hostels	5,000	1,571	3 10
(8) Receipts from concession fees	7,500	8,268	13 5
(9) Receipts from admission charges to airport	2,500	3,051	19 0
(10) Receipts from staff in respect of staff transport	5,000	4,264	1 10
(11) Receipts from Catering Service	3,500	22,020	10 8
(12) Receipts from North Atlantic radio telephony service (Nartel)	7,000	6,395	14 4
(13) Miscellaneous receipts	330	1,158	2 6
METEOROLOGICAL SERVICES			
(14) Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information	50	729	16 0
	£192,518	£245,319	4 4

(1) Surplus due to increased receipts from medical examination fees and additional fees in connection with the recruitment by Aer Lingus of extra personnel.

- (2) The number of landings was greater than expected consequent on the introduction of reduced air fares.
- (3) Receipts from the sale of hay were less than anticipated.
- (4) One site was vacated during the year.
- (5) Arrears of rent due by the Catering Service at Shannon Airport were paid during the year.
- (6) and (7) The hostels were not occupied to the extent anticipated.
- (8) Sales of aviation spirit and tobacco were greater than expected with a consequent increase in concession fees.
- (9) There was an increase in the number of visitors to the airport.
- (10) There was a reduction in the number of staff availing of the subsidised transport facilities (*see* Subhead K.).
- (11) Surplus due to increased profits during the year and the payment of arrears in respect of previous years.
- (12) Less staff than was anticipated was required in the operation of Nartel Service with a consequent reduction in the amount recoverable from the companies.
- (13) Agency services rendered on a percentage fee basis to the Catering Service and the air companies were greater than anticipated.
- (14) Surplus mainly due to the receipt of a sum of £600 in respect of a flight watch service to Belgian aircraft which was not anticipated when the estimate was framed.

EXTRA REMUNERATION (exceeding £50)

The Chief Airports Engineer received an allowance of £100 from the Institute for Industrial Research and Standards as a member of the Standards Committee.

From this Vote, seven Air Traffic Control Officers, fifty Aviation Radio Operators, one Supervising Meteorological Officer, three Meteorological Officers, two Senior Meteorological Assistants, seventy-one Meteorological Assistants, six Clerical Officers, four Clearance Officers, one Chief Coxwain, two Coxwains and one Deckhand, received sums varying from £50 0s. 6d. to £224 1s. 10d. in respect of extra attendance and special duties.

NOTES

1. The Account includes expenditure of £590 in respect of remuneration of staff on loan, without repayment, to other Departments.

2. Agricultural plant surplus to requirements and valued at £13 10s. was transferred without repayment to Aer Rianta, Teoranta (Department of Finance minute S. 99/7/39).

3. Used packing cases to the value of £24 10s. (plus delivery charges of £4 10s.) were transferred without repayment as follows:—

	£	s.	d.
Office of Public Works ...	15	0	0
Stationery Office ...	5	10	0
Department of Posts and Tele- graphs	4	0	0

(Department of Finance minute S. 99/21/49).

4. The following *ex-gratia* payments were made to contractors:—

- (a) £198 10s. 8d. in recoupment of expenditure incurred on the permanent water supply scheme at Shannon Airport in respect of increased workmen's compensation insurance and additional annual leave granted to workers. Sub-head G. (Department of Finance minute S. 102/2/44).

- (b) £50 7s. 8d. in respect of additional work on materials which could not be obtained in the required specifications for the new control tower contract at Shannon Airport. Subhead G. (Department of Finance minute S. 103/4/50).
- (c) £315 9s. 8d. in respect of duty paid on imported material specified in the contract as free of duty (£308 2s. 11d.) and additional workmen's compensation insurance for men engaged on work of a dangerous nature on the erection of Hangar No. 3 at Dublin Airport (£7 6s. 9d.). Subhead H. (Department of Finance minute S. 103/1/51).
- (d) £80 13s. 10d. in recoupment of expenditure incurred on the erection of the staff canteen at Dublin Airport in respect of additional annual leave granted to workers. Subhead H. (Department of Finance minute S. 99/32/4).
- (e) £35 11s. 6d. to a contractor in addition to the contract sum in respect of increased wages paid to workmen employed on the work. Subhead I. (Department of Finance minute S. 9/9/47).

5. Subhead G. also includes expenditure as follows:—

- (a) £240 19s. 5d. paid to the Department of Posts and Telegraphs as compensation for telephone apparatus destroyed in the control tower fire at Shannon Airport in 1948 (Department of Finance minute S. 103/4/52).
- (b) £30 on the construction of a wall of concrete blocks which cracked and had to be replaced by a timber wall (Department of Finance minute S. 103/4/10).
- (c) £3 5s. 9d. being a balance due in respect of dredging of the Shannon at Rineanna, to provide anchorage for the crash-launch. Expenditure in previous years in connection with this work amounted to £1,512 9s. 2d. The work which was carried out in 1945-46 proved ineffective owing to the silting of the river (Department of Finance minute S. 99/1/44).

6. Expenditure of £33 17s. 11d. arose in connection with the removal of a contractor's temporary office from a site at Dublin Airport which was required for the erection of accommodation for airport staff. Subhead H. (Department of Finance minute S. 103/1/51).

7. Subhead I. includes a payment of £3 15s. 10d. to a painting contractor in respect of idle time while workmen were awaiting the delivery of suitable materials required for special treatment for ceilings found necessary during the course of a painting contract at Shannon Airport (Department of Finance minute S. 103/4/50).

8. Subhead K. includes expenditure of £162 7s. 5d., £624 10s. 8d. and £1,156 15s. 4d. in respect of subsidised transport of Immigration, Customs and Excise and Post Office staffs, respectively (Department of Finance minute S. 99/63/42).

9. Subhead Q. includes an *ex-gratia* payment of £169 15s. to the supplier of 5 tons of ferro-silicon in respect of an increase in price of the commodity after the contract had been placed (Department of Finance minute S. 9/3/40).

10. Local currency expenditure in respect of technical assistance projects amounting to £1,477 10s. 6d. was defrayed from the Vote for Technical Assistance.

11. Stores to the value of £1 9s. 9d. were written off during the year.

JOHN LEYDON,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

30th October, 1953.

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.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	23,260	22,026 4 0	1,233 16 0	—	—	—
B.—Travelling and Incidental Expenses	150	191 17 7	—	—	41 17 7	—
C.—Expenses in connection with International Organisations	1,460	1,316 8 7	143 11 5	—	—	—
TOTAL ...£	24,870	23,534 10 2	1,377 7 5	—	41 17 7	—
Surplus to be surrendered ...			<u>£1,335 9 10</u>			

	Estimated		Realised	
	£	£ s. d.	£	s. d.
Extra Receipts Payable to Exchequer	£	£ s. d.	£	s. d.
Fees { Patents	17,700	—	20,854	0 0
{ Trade Marks and Designs	7,800	—	8,293	10 0
{ Miscellaneous	1,000	—	1,035	0 6
	<u>£26,500</u>	—	<u>£30,182</u>	<u>10 6</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to staff vacancies.
- B.—Excess mainly due to an increase in telephone charges, and to additional expenditure on travelling, uniforms and other miscellaneous services.
- C.—Saving due to the postponement to 1954 of an International conference which was to have taken place in 1952.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
19th September, 1953.

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, 1953, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 & 2 Geo. 5, c. 26; the Telegraph Acts, 1863 to 1928; No. 45 of 1926; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); No. 17 of 1951, etc.), and of certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SALARIES, WAGES AND ALLOWANCES						
A.1.—Headquarters Offices ...	421,700	430,087 3 8	—		8,387 3 8	
A.2.—Metropolitan Offices ...	1,070,000	1,041,476 6 6	28,523 13 6		—	
A.3.—Provincial Offices ...	2,413,600	2,419,386 0 7	—		5,786 0 7	
A.4.—Stores Branch ...	138,500	151,868 16 7	—		13,368 16 7	
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	5,400	5,418 5 8	—		18 5 8	
B.—Travelling Expenses ...	25,860	23,930 9 2	1,929 10 10		—	
BB.—International and other Conferences and Conventions ...	7,900	7,562 8 10	337 11 2		—	
C.—Rent, Office Fittings, etc.	54,200	58,167 7 4	—		3,967 7 4	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	48,300	29,782 13 1	18,517 6 11		—	
CONVEYANCE OF MAILES						
E.1.—Conveyance of Mails by Rail ...	403,690	398,377 11 9	5,312 8 3		—	
E.2.—Conveyance of Mails by Road ...	77,600	83,371 9 1	—		5,771 9 1	
E.3.—Packet Services at Home	2,250	2,268 14 6	—		18 14 6	
E.4.—Packet Services—British and Foreign ...	20,800	20,426 4 0	373 16 0		—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.5.—Conveyance of Mails by Air	238,500	233,275 3 6	5,224 16 6	—	—	
F.—Railway Companies, etc., for Services in connection with Telegrams ...	90	69 18 8	20 1 4	—	—	
STORES OTHER THAN ENGINEERING MATERIALS						
G.1.—Stores	233,480	218,328 18 0	15,151 2 0	—	—	
G.2.—Uniform Clothing ...	115,810	66,518 8 11	49,291 11 1	—	—	
G.3.—Manufacture of Stamps, etc.	98,220	54,190 13 4	44,029 6 8	—	—	
INCIDENTAL EXPENSES, LAW CHARGES, ETC.						
H.1.—Law Charges	250	184 8 10	65 11 2	—	—	
H.2.—Losses by Default, Accident, etc.	6,300	6,443 10 1	—	143 10 1	—	
H.3.—Incidental Expenses ...	20,520	16,094 15 2	4,425 4 10	—	—	
ENGINEERING ESTABLISHMENT						
I.1.—Salaries, Wages and Allowances	527,950	555,731 19 4	—	27,781 19 4	—	
I.2.—Travelling Expenses ...	40,900	41,199 12 5	—	299 12 5	—	
K.—Engineering Materials ...	375,250	366,092 0 6	9,157 19 6	—	—	
ENGINEERING WORK, ETC.						
L.1.—Cross-Channel Cable Maintenance	5,000	9,998 17 2	—	4,998 17 2	—	
L.2.—Wayleaves	200	135 13 6	64 6 6	—	—	
L.3.—Contract Work	255,250	178,323 4 11	76,926 15 1	—	—	
L.4.—Rent, Rates on Wires, Water, Light, etc. ...	43,350	45,020 8 4	—	1,670 8 4	—	
L.5.—Incidental Expenses ...	1,635	1,716 4 10	—	81 4 10	—	
M.—Telephone Capital Repayments	571,935	571,934 16 0	4 0	—	—	

Service	Grant	Expenditure		Expenditure compared with Grant			
				Less than Granted		More than Granted	
	£	£	s.	d.	£	s.	d.
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES							
N.1.—Superannuation Allowances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921	308,100	315,110	6	8	—	7,010	6 8
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	38,200	38,575	14	3	—	375	14 3
N.3.—Agency Payments in respect of Compensation Allowances ...	31,000	32,210	13	1	—	1,210	13 1
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES							
Q.1.—Salaries, Wages and Allowances ...	13,410	10,892	0	7	2,517	19	5
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc.	51,770	15,278	18	4	36,491	1	8
Q.3.—Travelling and Miscellaneous Expenses ...	920	376	9	0	543	11	0
GROSS TOTAL ...£	7,667,840	7,449,826	6	2	298,903	17	5 80,890 3 7
					Surplus of Gross Estimate over Expenditure £218,013 13 10		
	Estimated	Realised			Surplus of Appropriations in Aid realised		
<i>Deduct—</i> T.—Appropriations in Aid ...	307,840	339,398	7	9	£31,558	7	9
NET TOTAL ...£	7,360,000	7,110,427	18	5	Total Surplus to be surrendered £249,572 1 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Expenditure to meet expansion of telephone service was greater than anticipated. The salary of the Chief Medical Officer is charged to this subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half of his salary.
- A.2.—Saving due to postal (£13,000) and telegraph traffic (£11,600) being less than anticipated, and to vacancies not filled and changes in personnel (£4,000).

A.3.—Casual variation.

The salary of a Sub-Postmaster was exceptionally paid during the period 18th to 27th April, inclusive, while the Sub-Office was closed owing to the destruction of the premises by fire (Department of Finance letter E. 82/18/52).

A.4.—Additional staff were employed to deal with reserve stocks of stores (£7,000), the relief from telephone capital funds was less than anticipated (£5,400) and wage rates of trade union grades were increased (£970).

AA.—Casual variation.

B.—The amount of travelling done by headquarters and provincial staffs was less than anticipated.

BB.—A saving on the subscription to the International Postal Union (£1,138), which, due to incidence of claim came in course of payment during 1951-52, was partially offset by conference expenses being greater than anticipated (£801).

C.—Excess mainly due to increased cost and consumption of electricity.

D.—Anticipated acquisition of sites did not materialise.

E.1.—Saving due to the amount of parcel mail conveyed by rail being less than anticipated (£6,600); offset by increases in the payments made to railway companies for conveyance of letter mails (£1,300) (Department of Finance letter S. 39/1/43).

E.2.—Excess due to unanticipated delay in the introduction of certain departmental motor mail services in lieu of existing contract services (£3,000) and to increased cost of other mail carriage contracts (£2,770).

E.3. and E.4.—Casual variations.

E.5.—Anticipated conveyance costs did not come in course of payment during the year.

F.—Casual variation.

G.1.—Anticipated expenditure on motor vans for replacement of existing vans and for new services was not incurred (£20,200), emergency reserve stores were used for current requirements (£10,000) and anticipated expenditure on cycles and parts did not come in course of payment during the year (£9,200); offset by expenditure on mail bags (£22,400) and on hire and repair of cycles (£1,850) being greater than anticipated.

G.2.—Emergency reserve stocks were used for current requirements (£32,000) and credits in respect of uniform clothing supplied to other Government Departments were greater than anticipated (£17,300).

G.3.—Saving due to unanticipated delay in the delivery of watermarked paper.

H.1.—Casual variation. Expenditure under this subhead cannot be accurately estimated.

H.2.—Casual variation. A classified schedule of losses is shown on pages 166 to 169. The loss to public funds was offset by amounts totalling £26 12s. 8d. in respect of balances of salaries and wages withheld from defaulters.

H.3.—Saving mainly due to expenditure on savings publicity being less than anticipated. Expenditure under this subhead, which cannot be accurately estimated, includes cost of savings publicity (£10,320) (Department of Finance letter F. 42/3/47), early Christmas posting publicity (£1,160) (Department of Finance letter S. 41/15/48) and various smaller miscellaneous items. *Ex-gratia* payments were made as follows:—£25 additional payment for completion of design for postage stamps (Department of Finance letter S. 41/16/34) and £4 10s. 0d. to the owners of premises rented temporarily in respect of damage caused during occupancy by the Department (Department of Finance letter S. 38/7/44).

I.1.—Excess due to the relief from telephone capital funds being less than anticipated (£61,070) and to payment of increased wages and arrears under a conciliation

award (£30,000); offset by anticipated recruitment of labour force not having been effected (£61,500) and vacancies unfilled (£1,790).

I.2.—Casual variation.

K.—Expenditure on maintenance stores was less than anticipated. *Ex-gratia* payments totalling £900 were made to various contractors under price variation clauses in their contracts (Department of Finance letters S. 9/3/40).

L.1.—This subhead provides for this Department's share of the cost of repairs to Anglo-Irish submarine cables, the extent of which cannot be accurately foreseen.

L.2.—Casual variation.

L.3.—Saving due to contract work on common service construction (£48,000) and on telegraph construction (£39,000) being less than anticipated; offset by expenditure on telephone renewal work being greater than anticipated (£10,000).

L.4.—Excess mainly due to rents for garage accommodation to house expanding motor fleet being greater than anticipated.

L.5.—Casual variation. Expenditure under this subhead includes twenty-eight awards between £2 and £4 and totalling £59 to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E. 81/1/47). Four *ex-gratia* payments totalling £20 were made to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works.

N.1.—The number of retirements, marriages and deaths was greater than anticipated (£5,350) and expenditure in respect of injured officers exceeded the amount provided (£1,660).

N.2.—Casual variation.

N.3.—Excess due to increase in the cost of living figure.

Q.1.—Expenditure on engineering staff and labour force was less than anticipated owing to non-delivery of apparatus and consequential postponement of works.

Q.2.—Saving due to deferment of main works owing to unanticipated delay in obtaining equipment.

Q.3.—Anticipated expenditure in respect of an international conference was not incurred (£400) and expenditure on travelling and subsistence was less than anticipated owing to deferment of main works (£143).

T.—Appropriations in Aid

	Estimated		Realised	
	£		£	s. d.
(1) Void money orders	2,800	3,187	3	5
(2) Void postal orders	2,700	2,946	0	0
(3) Works for railway companies and others ...	6,000	6,401	11	7
(4) Sale of engineering stores	6,000	24,690	11	4
(5) Receipts from Savings Bank funds	140,700	132,586	19	8
(6) Rent of Post Office premises sublet ...	7,070	6,889	14	1
(7) Repayment of sums advanced to officers under Subhead G.1.	10	—		
(8) Receipts from Widows' and Orphans' Pensions Fund for administration expenses ...	46,000	46,889	8	2
(9) Receipts for agency services performed on behalf of other Governments	34,000	32,993	4	6

	Estimated	Realised	
	£	£	s. d.
(10) Receipts from British Government for excess parcels traffic	10,000	5,342	0 0
(11) Receipts from British Government for staffing of wireless stations	10	—	
(12) Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead N.3.) ...	31,000	30,997	2 4
(13) Repayment by Post Office Workers' Union and Post Office Engineering Union of salaries, plus a contribution towards superannuation liability, of officers loaned to those Unions ...	1,350	1,493	19 4
(14) Miscellaneous receipts	20,200	44,980	13 4
	£307,840	£339,398	7 9

(1) The amount of void money orders was more than anticipated.

(2) The amount of void postal orders was more than anticipated.

(3) Receipts in respect of works carried out for the Electricity Supply Board were greater than anticipated.

(4) Accumulations of scrap stores, mainly bronze and copper scrap, were disposed of in bulk at favourable prices.

(5) Administrative expenses of the Savings Bank and expenditure on savings publicity, which are recovered from Savings Bank funds and credited to this heading, were less than anticipated by £3,700 and £4,500, respectively.

(6) Casual variation.

(7) No advances were made.

(8) Closer estimation was not practicable.

(9) The number of postal orders paid for other Governments was less than anticipated.

(10) The excess of outward over inward parcel traffic with Great Britain was greater than anticipated.

(11) No payments were received.

(12) Casual variation.

(13) The amounts due to be recovered were increased owing to arrears of wages.

(14) The surplus was mainly due to late receipts from other Government Departments in respect of stores issued to them in the year 1951-52. Receipts under this heading, which are difficult to foresee and therefore cannot be accurately estimated, include the following items:—

	£	s.	d.
(a) Sale of non-engineering stores	23,772	13	9
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property ...	858	1	10
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	617	3	0

	£	s.	d.
(d) Receipts in respect of commission on repurchase of stamps	5,576	15	2
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	2,432	12	4
(f) Profits on exchange—money order services	186	3	7
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	5,952	6	7
(h) Repayment by staff association in respect of salary, etc., of officer loaned	250	18	6
(i) Advertisement receipts	356	2	9
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	1,205	8	8
(k) Refund of overpayment of social insurance contributions	225	14	11
(l) Carriage of newspapers by Department's vans	2,265	9	2
(m) Other miscellaneous receipts	1,281	3	1

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

Deficiency in Accounts—	£	s.	d.
Due to shortage of £35 in official remittance between Athlone Head Office and Pigeons Sub-Office. The loss to public funds was reduced by £8 made good by the officers held to be responsible (Department of Finance letter S. 41/18/52)	27	0	0
“ “ Due to shortage in stamp remittance between Brainnse na Stóras and Wexford Head Office (Department of Finance letter S. 41/3/53) ...	35	0	0
“ “ Due to shortage in official remittance between Cavan Head Office and Kilbracken Sub-Office	6	0	0
“ “ Due to accidental loss of paid vouchers amounting to £157 14s. 2d. between Donnybrook Sub-Office, Dublin, and the Accountant's Branch, Dublin. The loss to public funds was reduced by £147 13s. 2d. reconstructed vouchers ...	10	1	0
“ “ Due to a Savings Bank withdrawal of £10 at Dublin Head Office for which the depositor asserted only £5 was received in payment. The Registrar of Friendly Societies adjudicated in the case and awarded in favour of the depositor. The loss to public funds was reduced by 10s. 0d. made good by the officer held to be responsible	4	10	0
“ “ Due to fraudulent negotiation of postal orders by a temporary Postman at Dublin Head Office. The offender was prosecuted and dismissed. A balance of wages due, £3, was withheld	3	0	0
“ “ Due to theft of registered letters by a Post Office Clerk, Grade A, at Dublin Head Office. The offender was prosecuted and dismissed. The total amount misappropriated was £2,436 5s. 1d. of which £80 17s. 7½d. was charged to the vote in previous financial years and £141 3s. 6d. will be charged in the 1953–54 vote (Department of Finance letter S. 41/7/50) ...	2,214	3	11½

		£	s.	d.	
Deficiency in Accounts—	Due to fraudulent negotiation of money orders and postal orders amounting to £81 10s. 0d. at Dublin Head Office by a temporary Postman who was prosecuted and dismissed. Of the amount misappropriated 5s. 0d. was charged to the vote in the financial year 1951-52 and an anticipated claim of £1 by the British Post Office has not yet been received. The loss to public funds was reduced by 5s. 0d. made good by the counter officer. A balance of wages due, £14 11s. 0d., was withheld (Department of Finance letter S. 41/8/52) ...	80	0	0	
"	"	Due to the loss of a registered letter between Dublin Head Office and Cork Head Office (Department of Finance letter S. 41/7/50) ...	42	4	4
"	"	Due to shortage in official remittance between Dublin Head Office and Harold's Cross Road Town Sub-Office, Dublin ...	1	0	0
"	"	Due to shortage in official remittance between Dublin Head Office and Lusk Sub-Office, Dublin ...	10	0	0
"	"	Due to shortage in official remittance between Dublin Head Office and Stamullen Sub-Office, Dublin ...	1	0	0
"	"	Due to losses of registered letters (four cases) in transit between England and Ireland (Department of Finance letters S. 41/7/50) ...	159	10	0
"	"	Due to burglary and theft of cash and stocks amounting to £208 3s. 3d. at James's Street Branch Office, Dublin, by a member of the public, who was prosecuted. The loss to public funds was reduced by £23 9s. 7d. stocks recovered and £115 insurance stamps adjusted with Department of Social Welfare (Department of Finance letter S. 41/4/52) ...	69	13	8
"	"	Due to misappropriation by an Assistant at Kilmallock Sub-Office, Kilmallock, of deposits in various Savings Bank accounts amounting to £301 7s. 0d. The offender was prosecuted and dismissed. The loss to public funds was reduced by £10 made good by the offender and £30 by the Sub-Postmaster (Department of Finance letter S. 41/9/52) ...	261	7	0
"	"	Due to shortage of £5 in official remittance between Killarney Head Office and Portmagee Sub-Office. The loss to public funds was reduced by £1 2s. 0d. overages subsequently received in remittances at the Sub-Office from the Head Office ...	3	18	0
"	"	Due to shortages in official remittances between Kilmallock Head Office and Bulgaden Sub-Office ...	15	0	0
"	"	Due to misappropriation of official cash and falsification of accounts by the Sub-Postmaster, Knockanore Sub-Office, Mallow, who was prosecuted and dismissed. A balance of salary due, £7 10s. 7d., was withheld (Department of Finance letter S. 41/2/53) ...	55	4	4½

£ s. d.

Deficiency in Accounts—	Due to robbery of £1,647 8s. 6d. from North King Street Town Sub-Office, Dublin. The offenders were prosecuted. The loss to public funds was reduced by £1,105 18s. 0½d. recovered and £540 17s. 7½d. reconstructed vouchers (Department of Finance letter S. 41/15/49)	... ..	12	10	
„	„	Due to misappropriation of deposits in various Savings Bank accounts amounting to £27 10s. 0d. by an Assistant at Portobello Bridge Town Sub-Office, Dublin. The offender was prosecuted and dismissed. The loss to public funds was reduced by £22 10s. 0d. made good	5	0	0
„	„	Due to thefts from postal packets and shortage in credit stock of an Auxiliary Postman at Roscrea Head Office. The offender was prosecuted and dismissed. A balance of wages due, £1 11s. 1d., was withheld	5	0	
„	„	Due to misappropriation of deposit of £10 5s. 0d. in a Savings Bank account by an Assistant at Sutton Sub-Office, Dublin. The offender was dismissed. The loss to public funds was reduced by £10 made good by the offender	5	0	
„	„	Due to an amount of credit stocks of savings stamps issued to Honorary Secretaries of Savings Associations which is irrecoverable owing to the deaths and resignations of the officers concerned	7	0	0
„	„	Due to fraudulent withdrawals amounting to £14 3s. 0d. from various Savings Bank accounts by a member of the public. The loss to public funds was reduced by £6 6s. 0d. made good by officers held to be responsible	7	17	0
Commemoration, etc., stamps presented to the International Postal Union Congress, Brussels, 1952, International Philatelic Exhibitions at Utrecht and Luxembourg, International Telecommunications Union, Buenos Aires, the Minister and others (Department of Finance letter S. 41/12/50)			704	18	8

Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—

	£	s.	d.
Counter losses	354	18	10½
Irrecoverable amounts of Customs duties uncollected	4	5	6
Money orders	4	7	0
Postal orders	22	15	5
Postal drafts	4	19	4
Savings Bank	1	15	3
Miscellaneous	9	18	7
	<hr/>		
	402	19	11½

Compensation for loss of or damage to parcels and insured letters—				£	s.	d.	£	s.	d.
<i>Loss</i> —Registered and insured parcels	...	...	...	289	0	6			
Unregistered and uninsured parcels	...	...	...	1,176	9	6½			
Total (Parcels)	...	...	...	1,465	10	0½			
Registered and insured letters	...	...	...	499	14	3			
Total (Loss)	...	...	...	1,965	4	3½			
<i>Damage</i> —Registered and insured parcels	...	...	...	110	15	9½			
Unregistered and uninsured parcels	...	...	...	232	2	7½			
Total (Parcels)	...	...	...	342	18	5			
Registered and insured letters	...	...	...	17	6	7			
Total (Damage)	...	...	...	360	5	0			
TOTAL LOSS AND DAMAGE				...	...	...	2,325	9	3½
TOTAL				...	...	...	£6,443	10	1

The total number of money orders and postal orders issued during the year was 10,721,000 amounting to a sum of £17,458,000. The total number of parcels dealt with was approximately 8,100,000. The total cash, etc., remittances dealt with by Postmasters, etc., was £66,511,000. The total number of Savings Bank deposits and withdrawals during the year was 1,716,000 and the amount involved was approximately £24,453,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance—

A casual Messenger at Ardee Sub-Office, Drogheda, abstracted £11 8s. 4d. from postal packets. He was dismissed.

A Boy Messenger at Arklow Sub-Office, Gorey, irregularly collected and withheld 1s. 6d. portorage fees. He was dismissed.

An Assistant at Ballacolla Sub-Office, Portlaoise, abstracted cash £9 12s. 8d. and goods value £8 from postal packets. She was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Ballsbridge Branch Office, Dublin, misappropriated £26 7s. 6d. official cash. She was prosecuted and dismissed (Department of Finance letter E. 82/31/52).

A temporary Auxiliary Postman at Bundoran Sub-Office, Donegal, affixed previously used postage stamps value 1s. 7d. to a postal packet. He was dismissed.

The Sub-Postmaster of Cadamstown Sub-Office, Birr, misappropriated £23 19s. 7½d. official cash. He was dismissed.

A Postman at Carrick-on-Shannon Head Office abstracted £6 9s. 7d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/28/52).

A Postman at Castlecomer Sub-Office, Portlaoise, abstracted £13 10s. 0d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/27/52).

The Sub-Postmaster of Coolkenno Sub-Office, Carlow, was found short £11 12s. 8½d. in his accounts. He was dismissed.

A temporary Postman at Dublin Head Office irregularly collected 1s. 6d. on an express parcel. He was dismissed.

A temporary Postman at Dublin Head Office abstracted £3 10s. 0d. from postal packets. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted £2 from postal packets. He was prosecuted and dismissed.

A temporary Boy Messenger at Dublin misappropriated two telegraph money orders totalling £4. He was dismissed.

A temporary Postman at Dunaff Sub-Office, Lifford, abstracted £5 from postal packets. He was prosecuted and dismissed.

A Postman at Dungloe Sub-Office, Letterkenny, abstracted £27 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/11/52).

A Postman at Freshford Sub-Office, Kilkenny, abstracted £19 from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/19/52).

A Post Office Clerk, Grade A, at Gorey Head Office abstracted £69 6s. 5d. from postal packets. He was prosecuted and dismissed (Department of Finance letter E. 82/16/52).

The Sub-Postmaster of Killoe Sub-Office, Longford, misappropriated £24 1s. 1d. official cash. He was dismissed.

An Assistant at Mulrany Sub-Office, Westport, misappropriated Savings Bank moneys amounting to £115 12s. 7d. She was prosecuted and dismissed (Department of Finance letter S. 41/5/52).

An Auxiliary Postman at Portroe Sub-Office, Nenagh, falsified the amount of a parcel charge label by 1s. 0d.. He was dismissed.

A casual Telegraph Delivery Messenger at Portumna Sub-Office, Ballinasloe, abstracted £7 10s. 0d. from postal packets. He was dismissed.

An Assistant at Rosses Point Sub-Office, Sligo, misappropriated Savings Bank and money order moneys amounting to £47. She was prosecuted and dismissed.

A temporary Auxiliary Postman at Wexford Head Office affixed previously used postage stamps value 18s. 2½d. to parcel charge slips. He was dismissed.

Fifteen members of the public fraudulently withdrew £45 5s. 5d. from Savings Bank accounts. In four cases the offenders were prosecuted.

LOSSES BY DEFAULT, ETC. (STORES)

	£	s.	d.
Losses of postal stores from stock during transit, etc.	6	10	5
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (49 cases)	94	13	1
An amount of £4 12s. 6d., being the value of engineering equipment destroyed, was written off.			
Stores to the value of £71 12s. 0d. were used in making good malicious damage.			
The total value of engineering stores handled during the year was £2,310,448			
The sale value of all materials of postcards, wrappers and envelopes issued to Postmasters in the year was £6,724.			

REPAYMENT SERVICES

	Expenditure in the year	Total outstanding
	£	£
Works executed for railway companies and others	8,483	5,537

The labour expenditure included under the above totals for repayment services is charged to a suspense account. Any other expenditure incurred is charged to the Vote, and credited on recovery to Appropriations in Aid. For the sake of completeness, the total expenditure is included above.

During the year six claims for repayment services amounting to £34 12s. 4d. were abandoned and one case amounting to £11 18s. 8d. was dealt with under a halving agreement under the Secretary's authority.

EXTRA REMUNERATION (exceeding £50)

The Chief Medical Officer received a gratuity amounting to £213 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E. 109/33/46).

Two hundred and twenty-three Clerical Officers, two Law Clerks, one hundred and eight Writing Assistants, four Overseers of Sorting Assistants, twelve Telephone Officers, four Adult Messengers, fifteen Sorting Assistants, seven temporary Clerical Assistants and one temporary Postman received extra remuneration varying between £50 0s. 6d. and £187 12s. 0d. in respect of extra attendance on weekdays.

Two Superintendents, four Assistant Superintendents, forty-four Overseers, two Telephone Supervisors, two Inspectors, four Assistant Inspectors, one Superintendent Warehouseman, one Foreman, one Assistant Foreman, three hundred and seventy-five Post Office Clerks, Grade A, two hundred and ten Post Office Clerks, Grade B, eighty-six Postal Sorters, one hundred and ten Postmen, two Telephonists, sixteen Male Night Telephonists, one Night and Sunday Telephone Attendant, eleven Draughtsmen, one Motor Mechanic, one hundred and twelve Technicians, one hundred and one Post Office Electricians, fifteen Post Office Installers, six Warehousemen, nine Storemen, one Machinist, seventy Labourers, twenty Packers and Porters, thirty-one Doorkeepers, seventeen Cleaners, one Plater, twenty Telephone and Telegraph Mechanics and three Auxiliary Postmen received extra remuneration varying between £50 0s. 3d. and £269 15s. 0d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, and substitution pay,

From Vote 55 a Clerical Officer received fees amounting to £51 5s. 0d.

An Executive Officer received a non-pensionable allowance of £169 for special work on the revision of rural posts (Department of Finance letter E. 79/5/46).

NOTES

1. This Account includes expenditure of approximately £959 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £565 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

3. The following claims in respect of damage to departmental vehicles were abandoned—

	£	s.	d.
(a) as irrecoverable—			
Motor vans (1 case)		6	4
Motor cycles (1 case)		1	2 0
Pedal cycles (1 case)		2	19 10
	£4	8	2
(b) on a mutual forbearance basis—	£	s.	d.
Motor vans (13 cases)	161	3	9
Motor trucks (9 cases)	52	14	9
Motor cycles (3 cases)	96	4	2
Pedal cycles (5 cases)	26	9	1
(Department of Finance letters S. 41/2/37)	£336	11	9
(c) on a halving basis—	£	s.	d.
Motor vans (8 cases)	27	12	7
Motor trucks (4 cases)	70	19	4
Motor cycles (1 case)	28	11	1
Pedal cycles (1 case)	7	14	7
(Department of Finance letters S. 41/2/37)	£134	17	7

4. In nineteen cases of damage to official vehicles in which no claims against members of the public arose, the drivers were held to be guilty of negligence. The cost of making

good the damage was £369 2s. 8d. There were no cases in which Post Office servants were required to make good all or portion of the cost of the damage.

5. Two amounts totalling £2 5s. 8d. in respect of overpayment of wages were abandoned as irrecoverable. Both officers had left the service. Balances of wages totalling £1 13s. 9d. were withheld.

6. Two amounts of £61 15s. 0d. and £25 1s. 2d. (Department of Finance letters E. 112/5/40) in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

7. An amount of £30 in respect of costs and expenses arising from an action by a casual labourer against the Minister for Finance under the Workmen's Compensation Acts was abandoned as irrecoverable (Department of Finance letter P. 7/33/44).

8. Salary payments in excess of the normal scale were made to the Sub-Postmasters of Ballinalee, Longford; Buncrana, Lifford; Bundoran, Donegal; Cabinteely, Dublin; Dean's Grange, Dún Laoghaire; and Killybegs, Donegal (Department of Finance letters E. 82/1/48, E. 82/19/45 and E. 82/2/53).

9. Amounts totalling £25 7s. 0d. due in respect of legal costs from telephone subscribers were abandoned.

10. Stores value £66 4s. 3d. were stolen from telephone kiosks during the year (54 cases). No prosecutions were initiated and no compensation was recovered.

11. Stores value £460 and £87 16s. 4d., surplus to the requirements of the Revenue Commissioners and the Department of Justice, respectively, were taken over by this Department (Department of Finance letters S. 47/1/46 and S. 13/57/47).

12. Two recording vans value £600, surplus to the requirements of Wireless Broadcasting, were taken over by this Department (Department of Finance letter S. 104/1/47).

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,

19th November, 1953.

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

LIAM Ó CADHLA,

Comptroller and Auditor General.

APPENDIX No. IA

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1953

Estimate		Expenditure	
£		£	
Construction (Telegraphs)—		Construction (Telegraphs)—	
Shore Wireless Stations ... ..	...	Shore Wireless Stations	193
Sundry Works (including fast Telegraph Apparatus) ...	41,635	Sundry Works (including fast Telegraph Apparatus) ...	35,316
TOTAL COST OF TELEGRAPH CONSTRUCTION—		TOTAL COST OF TELEGRAPH CONSTRUCTION—	
Cash	£11,815	Cash	£3,417
Materials	29,820	Materials	32,092
	41,635		35,509 (a)
Construction (Common Services)—		Construction (Common Services)—	
Electric Light, Electric Power, Heating—		Electric Light, Electric Power, Heating—	
New Works—		New Works—	
Cash	£50,380	Cash	£13,362
Materials	5,280	Materials	4,946
	55,660		18,308 (a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£55,660	TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£18,308

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.

APPENDIX No. 1A

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1953—continued

ESTIMATE			EXPENDITURE			
Lines and Apparatus	Telephone Services	Electric Light and Power	TOTAL	Lines and Apparatus	Telephone Services	Electric Light and Power
Telegraph Services	Common Services	Common Services	Telegraph Services	Common Services	Common Services	Common Services
£	£	£	£	£	£	£
43,540	220,260	10,815	328,249	6,432	319,720	2,097
16,880	25,555	80	28,932	3,296	25,304	332
50	750	—	—	—	—	—
£60,470	246,565	10,895	£ 357,181	9,728	345,024	2,429
200	9,000	100	8,479	326	8,043	110
£60,670	255,565	10,995	365,660	10,054	353,067	2,539
112,870	401,615	25,630	507,986	43,369	440,510	24,107
14,400	50,175	5,680	61,705	8,030	43,438	10,237
20	180	—	136	14	122	—
250	3,950	—	9,999	—	9,999	—
£127,540	455,920	31,310	579,826	51,413	494,069	34,344
855	20,720	370	22,085	571	21,392	122
80	4,800	25	8,497	114	8,323	60
£935	25,520	395	30,582	685	29,715	182

RENEWALS, REARRANGEMENTS, ETC.,
OF PLANT

Cash
Materials
Renewals of Submarine Cables (Part Cost)
(Cash)

Worn-out and obsolete Plant and Stores—
Book value written off Stores Ledgers

Total Cost of Renewals and Rearrangements

MAINTENANCE

Cash
Materials
Wayleaves
Submarine Cables (Part Cost) (Cash)

Total Cost of Maintenance

REPAIR OF STORES IN POST OFFICE FACTORY

Cash
Materials

Total Cost of Repairs of Stores, etc.

APPENDIX No. II

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1953

RECEIPTS	£	ISSUES	£
Value of Stores in hand, 1st April, 1952—			
Stock at Rate Book prices on 31st March, 1952	1,866,973 (a)	Works and Maintenance ...	587,904
Stores in transit on 31st March, 1952	11,913	Repayment Services ...	3,269
Engineering Materials Purchased ...	1,373,769	Sales ...	12,571
Add Stores taken into stock in 1952-53 but not paid for on 31st March, 1953	34,076	Factory, for use in manufacture, Plant, etc. ...	36,955
Stores paid for on 31st March, 1952, but not taken into stock until 1952-53	82,193	Value of Stores in transit on 31st March, 1953	15,606
<i>Deduct</i> Stores taken into stock prior to 1st April, 1952, and paid for in 1952-53	1,490,038	Value of Stores in hand on 31st March, 1953 ...	2,594,944 (b)
Stores paid for on 31st March, 1953, but not taken on charge in 1952-53	108,738	(Including Stores, £100,766, awaiting repair or condemnation; for sale, £9,145; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £130,892).	2,610,550
Manufactured articles received from Factory at cost	1,381,300	Adjustment in respect of value of poles destroyed by fire at Islandbridge, July, 1952 ...	24,415
Stocktaking adjustment	30,624	Loss on Rate Book prices	16,796
	1,650		
	£3,292,460		£3,292,460

(a) Includes stores valued £1,120,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £1,670,000 charged to suspense head of the Telephone Capital Account.

APPENDIX No. III

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY
GRANTS, ETC., FOR THE YEAR 1952-53

		Subhead N. 1.
RECURRENT CHARGES		
		£ s. d.
Superannuation Allowances granted under the Superannuation Acts, 1834 to 1947, and the Pensions (Increase) Act, 1950		218,764 9 5
GRATUITIES AND OTHER NON-RECURRENT CHARGES		
A.—Statutory		
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))		57,674 8 5
Death Gratuities under the Superannuation Act, 1909 (Section 2 (1)) and the Act of 1914 (Section 2) and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2))		14,276 11 3
Gratuities granted to established officers under the Superannuation Act, 1859 (Section 6)		154 4 4
Gratuities granted to unestablished officers under the Superannuation Act, 1887 (Section 4)		324 8 2
Gratuities granted to dependants of unestablished officers under the Superannuation Act, 1887 (Section 4) as amended by the Act of 1914 (Section 3)		101 17 6
B.—Non-Statutory		
Marriage Gratuities		12,886 12 6
Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain unestablished full-time officers whose service was partly allowance paid		2,666 1 10
INJURY GRANTS		
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887		Nil
Grants under the Workmen's Compensation Acts, 1906, 1934 and 1948		8,261 13 3
		<hr/> £315,110 6 8
		Subhead N. 2.
		£ s. d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921		38,575 14 3
		Subhead N. 3.
		£ s. d.
Agency payments in respect of Compensation Allowances ...		32,210 13 1
		<hr/>
TOTAL		£385,896 14 0

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924 TO 1951

	Receipts in the Year ended 31st March, 1953		Total for the previously expired period		Total to 31st March, 1953		Payments in the Year ended 31st March, 1953	Total for the previously expired period		Total to 31st March, 1953	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Balance on 31st March, 1952 ...	103,228	16 0	—	—	—	—	—	103,228	16 0	—	—
Advances from the Exchequer ...	1,950,000	0 0	10,951,858	0 0	12,901,858	0 0	1,364,239	12 11	9,728,629	4 0	11,092,868
							550,000	0 0	1,120,000	0 0	1,670,000
							138,989	3 1	—	—	138,989
TOTAL	£2,053,228	16 0	10,951,858	0 0	12,901,858	0 0	£2,053,228	16 0	10,951,858	0 0	12,901,858
							By Balance on 31st March, 1952 ...				
							Expenditure on works				
							Expenditure on Stores not yet allocated (Suspense Head) ...				
							Balance on 31st March, 1953 ...				
							TOTAL				

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
19th November, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances <i>Original</i> ... £139,605 <i>Supplementary</i> 9,000	148,605	139,834 7 1	8,770 12 11	—	—	
B.—Cost of Daily Programmes, including Public Concerts <i>Original</i> ... £87,800 <i>Supplementary</i> 8,600	96,400	86,283 18 9	10,116 1 3	—	—	
C.—Musical Instruments, Music, etc. ...	2,970	3,685 9 7	—	715 9 7	—	
D.—Travelling Expenses ...	4,600	3,805 14 1	794 5 11	—	—	
E.—Light, Power, etc. <i>Original</i> ... £11,900 <i>Supplementary</i> 1,250	13,150	12,300 9 4	849 10 8	—	—	
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour <i>Original</i> ... £32,705 <i>Supplementary</i> 1,150	33,855	18,549 1 7	15,305 18 5	—	—	
G.—International and other Conferences and Conventions ...	1,070	1,141 13 7	—	71 13 7	—	
H.—Telegrams and Telephones	1,250	1,100 8 5	149 11 7	—	—	
I.—Radio Journal ...	10	—	10 0 0	—	—	
J.—Incidental Expenses ...	350	197 3 10	152 16 2	—	—	
GROSS TOTAL <i>Original</i> ... £282,260 <i>Supplementary</i> 20,000	£ 302,260	266,898 6 3	36,148 16 11	787 3 2	—	
			Surplus of Gross Estimate over Expenditure £35,361 13 9			
	Estimated	Realised	Surplus of Appropriations in Aid realised £5,138 7 11			
K.—Appropriations in Aid <i>Original</i> ... £56,000 <i>Supplementary</i> 7,000	63,000	68,138 7 11	—			
NET TOTAL <i>Original</i> ... £226,260 <i>Supplementary</i> 13,000	£ 239,260	198,759 18 4	Total Surplus to be surrendered £40,500 1 8			

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Licence fees	230,000	263,360

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Provision for additional staff was not fully expended as the effective date of the reorganisation of the Broadcasting Service was later than anticipated.
- B.—Expenditure on artists' fees (£7,400) and on telephone lines used for broadcasting purposes (£2,700) was less than anticipated.
- C.—Expenditure on purchase and hire of music was greater than anticipated.
- D.—Expenditure on travelling in connection with outside broadcasts and recruitment of musicians was less than anticipated.
- E.—New studios were not available as early as anticipated.
- F.—Saving mainly due to anticipated deliveries of equipment for maintenance and construction not having been effected within the year.
- G.—Representation at a conference not provided for was found necessary.
- H.—Use of the telegraph and telephone services was less than anticipated.
- I.—An official journal was not in operation during the year.
- J.—The saving was mainly due to advertising and other expenditure incidental to recruitment of staff being less than anticipated.
- K.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
(1) Receipts from advertisements				
<i>Original</i> ...	£55,990			
<i>Supplementary</i> ...	7,000			
	62,990	65,673	10	0
(2) Miscellaneous receipts	10	2,464	17	11
TOTAL				
<i>Original</i> ...	£56,000			
<i>Supplementary</i>	7,000			
	£63,000	£68,138	7	11

- (1) The number of sponsored programmes was greater than anticipated.
- (2) Receipts from public concerts exceeded expectations.

EXTRA REMUNERATION (exceeding £50)

Six Clerical Officers, one Shorthand Typist, two Writing Assistants and fifteen Doorkeepers received extra remuneration varying between £53 15s. 10d. and £181 8s. 10d. in respect of extra attendance. One Writing Assistant also received a gratuity of £50 and a temporary non-pensionable allowance of £20 17s. 8d. for performing special duties (Department of Finance letter E. 78/4/48).

Three Inspectors, twenty-three Technicians and six Electricians received extra remuneration varying between £61 1s. 8d. and £185 8s. 11d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays and substitution pay.

A temporary Programme Assistant received a gratuity of £100 for performing the work of the Productions Officer (Department of Finance letter E. 78/1/52).

One Higher Executive Officer, one Announcer, two Actors and seven orchestra members received extra remuneration varying between £65 and £150 for professional services rendered.

NOTES

1. The Accounts of other Departments and Offices include expenditure of approximately £358 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

2. A payment of £12 was made for a recording which was not used, the tape recording having been inadvertently erased.

3. A payment of £3 10s. 0d. was made for the hire of an organ which was not used owing to a musicians' strike.

4. Two recording vans value £600 which were rendered surplus following the supply of two new vans were transferred to the Department of Posts and Telegraphs (Department of Finance letter S. 104/1/47).

L. Ó BROIN,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
19th November, 1953.

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, 1953, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Forces (Temporary Provisions) Acts, and for certain administrative Expenses in connection therewith; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946); for Expenses in connection with the issue of Medals, etc.; for Expenses of the Bureau of Military History; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pay of Officers, Cadets, N.C.O.'s and Men ...	2,069,130	2,026,943 11 5	42,186 8 7	—
A.1.—Military Educational Courses abroad ...	10,000	1,613 1 2	8,386 18 10	—
A.2.—Resignation, Retirement and Discharge Gratuities ...	10	—	10 0 0	—
A.3.—Expenses of Equitation Teams at Horse Shows	10,000	8,176 12 5	1,823 7 7	—
A.4.—Bounties, Rewards and Gratuities ...	10,755	10,675 5 3	79 14 9	—
B.—Marriage Allowance <i>Original</i> £322,005 <i>Supplementary</i> 15,981	337,986	339,692 1 5	—	1,706 1 5
C.—Pay of Civilians attached to Units ...	494,692	500,780 9 6	—	6,088 9 6
D.—Pay of Chaplains and Officiating Clergymen	8,100	8,363 2 5	—	263 2 5
E.—Pay of Officers of Medical Corps, etc. <i>Original</i> £80,596 <i>Supplementary</i> 4,500	85,096	83,686 12 2	1,409 7 10	—
F.—Medicines and Instruments ...	15,825	13,191 3 4	2,633 16 8	—
G.—Subsistence and other Allowances ...	57,180	42,837 1 4	14,342 18 8	—

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
H.—Transport of Troops ...	49,132	51,895 4 5	—	—	2,763 4 5	
I.—Conveyance of Stores, etc.	1,405	2,089 7 10	—	—	684 7 10	
J.—Mechanical Transport ...	119,795	109,509 19 7	10,285 0 5	—	—	
K.—Provisions and Allowances in lieu <i>Original</i> £532,161 <i>Supplementary</i> 48,648	580,809	592,061 7 11	—	—	11,252 7 11	
L.—Petrol and Oils <i>Original</i> £55,130 <i>Supplementary</i> 24,000	79,130	68,802 1 4	10,327 18 8	—	—	
M.—Clothing and Equipment	405,759	206,597 7 5	199,161 12 7	—	—	
N.—Animals and Forage ...	10,985	9,860 1 2	1,124 18 10	—	—	
O.—General Stores ...	141,539	151,299 5 3	—	—	9,760 5 3	
O.1.—Assistance to Civil Aviation ...	10	—	10 0 0	—	—	
P.—Warlike Stores <i>Original</i> £850,689 <i>Supplementary</i> 860,000	1,710,689	1,717,077 3 2	—	—	6,388 3 2	
P.1.—Civil Defence ...	63,359	10,381 16 0	52,977 4 0	—	—	
P.2.—Naval Service ...	187,743	157,670 1 11	30,072 18 1	—	—	
Q.—Engineer Stores ...	23,015	17,290 6 11	5,724 13 1	—	—	
R.—Fuel, Light and Water in kind and Fuel Oils ...	179,550	145,469 13 4	34,080 6 8	—	—	
S.—Barrack Maintenance and Minor Works <i>Original</i> £110,555 <i>Supplementary</i> 20,000	130,555	119,124 15 5	11,430 4 7	—	—	
S.1.—Marine Transport Service (Vessels) ...	16,561	17,391 12 10	—	—	830 12 10	
T.—Military Lands ...	7,477	3,835 16 4	3,641 3 8	—	—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
U.—Compensation <i>Original ...</i> £5,400 <i>Supplementary</i> 3,000	8,400	8,560 11 11	—	—	160 11 11	
V.—Barrack Services ...	83,470	70,019 14 2	13,450 5 10	—	—	
W.—Insurance <i>Original ...</i> £31,896 <i>Supplementary</i> 10,000	41,896	37,821 8 9	4,074 11 3	—	—	
X.—Incidental Expenses ...	39,990	15,938 16 6	24,051 3 6	—	—	
X.1.—Telegrams and Tele- phones <i>Original ...</i> £28,050 <i>Supplementary</i> 5,000	33,050	32,849 1 2	200 18 10	—	—	
X.2.—Hospital Treatment of Soldiers' Dependants	5,500	5,111 19 0	388 1 0	—	—	
X.3.—Irish Red Cross Society (Grant-in-Aid) <i>Original ...</i> £20,000 <i>Supplementary</i> 20,000	40,000	40,000 0 0	—	—	—	
Y.—Office of the Minister for Defence : Salaries, Wages and Allowances	243,513	238,986 11 10	4,526 8 2	—	—	
Y.1.—Travelling Expenses of Office Staff ...	3,000	3,052 10 6	—	—	52 10 6	
Y.2.—The Reserve ...	322,593	328,618 10 0	—	—	6,025 10 0	
Y.3.—The Reserve—Second Line (Grants-in-Aid)	16,500	13,155 17 6	3,344 2 6	—	—	
Y.4.—Bureau of Military History : Salaries, Wages and Allowances	8,335	8,191 8 3	143 11 9	—	—	
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940 ...	550	637 18 10	—	—	87 18 10	
B.B.—Medals, etc. ...	5,000	2,393 0 0	2,607 0 0	—	—	
Balances Irrecoverable ...	—	279 14 9	—	—	279 14 9	
	7,658,084	7,221,932 4 5	482,494 16 4	46,343 0 9		

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	276,129	—	276,129 0 0	—
GROSS TOTAL <i>Original</i> £6,646,955 <i>Supplementary</i> 20,000 <i>Do.</i> 715,000	£ 7,381,955	7,221,932 4 5	206,365 16 4	46,343 0 9
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £160,022 15 7	
<i>Deduct—</i> Z.—Appropriations in Aid <i>Original</i> £143,385 <i>Supplementary</i> 20,000	163,385	173,551 15 11	Surplus of Appropriations in Aid realised £10,166 15 11	
NET TOTAL <i>Original</i> £6,503,570 <i>Supplementary</i> 20,000 <i>Do.</i> 695,000	£ 7,218,570	7,048,380 8 6	Total Surplus to be surrendered £170,189 11 6	

	Estimated	Realised
	£	£ s. d.

Extra Receipts payable to Exchequer

Commission on insurance premiums collected from officers of the Defence Forces	—	329 10 5
Unexpended balance of advance from Vote for Alleviation of Distress	—	59 8 8
		<u>£388 19 1</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The average strength was below that provided for mainly due to the fact that the number of recruits enlisting did not come up to expectations.
- A.1.—The number of courses held was less than anticipated; in addition, a number of claims for accommodation, fees, etc., was not received until after the close of the financial year.
- A.2.—Token provision.
- A.3.—The cost of participating at horse shows was less than anticipated.
- A.4.—Casual variation.
- B.—The average strength of the married establishment was slightly greater than that provided for.

- C.—The average rate of wages of civilian employees attached to the Forces was somewhat higher than anticipated and owing to the amount of work on hands it was not found possible to let vacancies remain unfilled in the Corps of Engineers to the extent expected. The excess was partly offset by a saving arising from vacancies not filled in the remaining groups of civilian employees and a saving in the amount provided for travelling, subsistence and rations.
- The expenditure includes a sum of £6,231 ls. 2d. paid to civilians employed on the construction of a practice range at the Civil Defence School, Phoenix Park (Department of Finance authority S.2/10/43).
- D.—Remuneration of officiating clergymen was £485 above that provided for due to the fact that members of the Reserve—Second Line attended for training in greater numbers than anticipated; partly offset by a saving of £222 in the amount paid to substitute clergymen.
- E.—There was a saving of £1,807 in the pay of officers of the Medical Corps and £391 in the pay of the Nursing Service as the strength was less than that provided for. There was also a saving of £225 in the amount paid in respect of allowances in lieu of quarters and £56 on consultants' fees. The saving was partially offset by increased expenditure of £864 for the services of civilian medical practitioners and of £506 for substitute medical officers, etc.
- F.—There was a saving of £525 on X-ray films and equipment, of £322 on dental requisites and equipment, of £807 on renewal of instruments and hospital equipment and of £982 on drugs and dressings (Families' Hospital) as purchases were not made to the extent anticipated.
- G.—The provision for the payment of subsistence allowance to officers, N.C.O.'s and men for duty with An Fórsa Cosanta Áitiúil was not availed of to the extent anticipated as a number of the appointments for such duties could not be filled during the year.
- H.—An excess of £5,078 was due to an increase in fares during the year, the expenditure involved in sending technical officers abroad to inspect foreign contracts which was not provided for, and the number of officers, N.C.O.'s, men, cadets and nurses travelling on leave being greater than anticipated. The expenditure involved in the issue of travelling warrants on repayment was in excess of the amount anticipated by £2,660. The excess was partly offset by a saving of £4,755 due to a reduction in the number of officers on duty with An Fórsa Cosanta Áitiúil, no expenditure in the movement of units for which £200 was provided and other small savings of £20.
- I.—Excess due to the expenditure on the conveyance of furniture and effects of married officers on transfer or on termination of service being greater than anticipated.
- J.—A saving of £8,218 was due to replacement of obsolete vehicles not being proceeded with to the extent expected and a bus costing £6,000, which was ordered, was not delivered during the year. A saving of £2,892 was due to tyres and tubes not being purchased to the extent provided for and anticipated expenditure of £250 on the purchase of delivery hoses for refuellers did not materialise. The saving was partly offset by an increase of £7,076 in the cost of maintenance of mechanical vehicles.
- K.—Owing to the accounting period ending on the 25th March, 1953, the number of accounts for provisions coming in course of payment during the last month of the year was greater than anticipated; partly offset by a saving in the expenditure on hospital diets and allowances issued in lieu of rations.
- L.—There was a saving of £10,000 on petrol for all services, including aviation spirit, and of £467 on lubricating oils which were not required to the extent anticipated. The expenditure on paraffin oil, grease, etc., was £157 higher than expected.
- M.—Mainly due to unanticipated delay in delivery of uniform clothing ordered during the year with particular reference to reserve stocks.
- N.—The expenditure on forage, medicines and maintenance of horses was £1,560 less than anticipated; partly offset by an increase of £435 in the amount paid for the purchase of horses.

O.—Deliveries of stores (aircraft and spares, workshop equipment, tools, drawings, etc.) were greater than anticipated; partly offset by the fact that purchases of equipment (signal and camp), workshop equipment for the Naval Service, Supply and Transport Corps, etc., were not proceeded with to the extent provided.

O.1.—Token provision.

P.—Deliveries of guns and ammunition were greater than anticipated.

P.1.—The purchase of equipment and stores was not proceeded with to the extent originally proposed. Grants to local authorities were less than anticipated. The saving was partly offset by an increase in the expenditure on instructional equipment and the practice range at the Civil Defence School, Phoenix Park.

P.2.—The average strength was below that provided for, as the number of recruits enlisted was less than anticipated, which resulted in a saving of £12,800. A saving of £29,000 was due to the non-delivery of stores ordered during the financial year and the provision for certain capital equipment which was not purchased. The saving thus effected was partly offset by the increased expenditure of £11,700 on maintenance of vessels and general maintenance.

Q.—Purchases of fire-fighting equipment were less than anticipated by £240, technical stores were less by £376, explosives and expendable engineer stores for engineer training were less by £2,074, and field engineer tools and engineer equipment were less by £5,132. The saving was partly offset by the expenditure of £2,000 on the renewal of tools and machinery and upkeep of plant in excess of the amount provided.

R.—The amount of fuel purchased was less than anticipated due to the fact that it was decided during the year to use up portion of the reserve stocks. There was also a slight reduction in the price of fuel.

S.—A saving of £30,610 was due to the facts that minor new works and the painting of barracks were not proceeded with to the extent anticipated, expenditure of £50 on kit and rifle racks did not materialise and there was no contribution towards public road repairs for which £500 was provided. The saving was partly offset by an unforeseen increase of £19,734 in the cost of ordinary repairs, renewals and maintenance.

Expenditure includes sums amounting to £4 13s. 0d. paid to contractors in respect of clerical errors made by them when tendering (Department of Finance authority S.9/18/39).

S.1.—Excess due to increase in remuneration of members of the Marine Transport Service (Vessels).

T.—The amount required for the payment of rents, acquisition of sites, etc., was less than anticipated by £2,734 and the cost of maintenance of military lands was less by £1,091 than the amount provided. The saving was partly offset by an increase of £184 in the wages of herds, etc.

U.—Casual variation.

V.—The purchase of bedding, furniture and utensils was not proceeded with to the extent of £16,454; partly offset by an increase of £3,000 in laundry charges.

W.—There was a saving of £2,865 in the amount of contributions payable for N.C.O.'s and men due to the fact that the average strength of the Defence Forces was below that provided for. The number of civilians for whom contributions had to be paid was less than anticipated, which resulted in a saving of £1,209.

X.—Advertising in respect of recruiting was not proceeded with to the extent provided for.

X.1.—Casual variation.

X.2.—Treatment was not availed of to the extent anticipated.

Y.—Saving due to vacancies remaining unfilled for short periods.

Y.1.—Casual variation.

Y.2.—The number of Reserve—Second Line reporting for training was considerably greater than anticipated ; partly offset by a reduction in the number of Reserve—First Line reporting for training.

Y.3.—The number qualifying for grant-in-aid was less than anticipated.

Y.4.—Casual variation.

A.A.—Excess due to an unforeseen payment of remuneration from September, 1952, to a member of the Special Criminal Court who had retired from the Defence Forces.

B.B.—Saving due to the non-delivery of Military Service Medals and purchase of Service Medals (Pre-Truce) not being proceeded with to the extent provided.

Balances Irrecoverable—Special subhead opened with Department of Finance authority. See detailed list in Statement of Losses.

Z.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Revenue from lands and premises			
<i>Original</i>	£15,731		
<i>Supplementary</i>	4,000		
	19,731	22,013	7 4
(2) Deductions from officers' pay in respect of occupation of official quarters	28,672	29,435	6 7
(3) Rents from canteen lettings	50	22	11 0
(4) Sale of surplus stores and unserviceable clothing			
<i>Original</i>	£24,000		
<i>Supplementary</i>	12,300		
	36,300	34,504	12 4
(5) Receipts from dental workshops	210	274	12 10
(6) Receipts from clothing issued on repayment			
<i>Original</i>	£3,000		
<i>Supplementary</i>	2,000		
	5,000	5,104	6 3
(7) Sale of manure, etc.	150	81	14 1
(8) Sale of cast horses	400	1,445	12 6
(9) Sale of hides and offals	4,500	5,714	2 1
(10) Sale of supplies on repayment			
<i>Original</i>	£30,000		
<i>Supplementary</i>	1,700		
	31,700	33,322	12 3
(11) Revenue from bands	1,200	1,152	12 1
(12) Receipts on discharge by purchase	700	670	9 0
(13) Refunds from Army Pensions Vote—treatment of civilian patients in military hospitals			
<i>Original</i>	£2,000		
<i>Supplementary</i>	1,000		
	3,000	3,122	3 6
(14) Receipts in respect of barrack damages	500	1,047	4 2
(15) Receipts for fuel, light and water and barrack services	9,600	13,070	7 3
(16) Mechanical or horse transport on repayment	3,000	2,099	3 8
(17) Refunds for warrants issued on repayment			
<i>Original</i>	£4,500		
<i>Supplementary</i>	2,000		
	6,500	7,724	14 3
(18) Receipts from stores issued on repayment	4,000	2,765	14 1

	Estimated	Realised		
	£	£	s.	d.
(19) Engineer services rendered on repayment ...	200	14	11	9
(20) Show prizes	2,000	1,524	12	10
(21) Receipts in respect of services of seconded officers	2,000	2,363	9	6
(22) Receipts for X-ray and aerial photographs ...	1,000	917	5	11
(23) Receipts for use of power for private wireless sets	72	72	0	7
(24) Refunds in respect of telephones ...	800	1,005	9	3
(25) Receipts from civil defence equipment sold to local authorities	100	1,498	4	9
(26) Miscellaneous receipts				
<i>Original</i>	£5,000			
<i>Less Supplementary</i>	3,000			
	2,000	2,584	8	1
TOTAL				
<i>Original</i>	£143,385			
<i>Supplementary</i>	20,000			
	£163,385	£173,551	15	11

- (1) Surplus mainly due to increase in rents, etc., not anticipated.
- (2) Quarters were occupied by officers to a greater extent than anticipated.
- (3), (4), (5), (6), (7), (11), (12), (13), (19), (20), (22), (24) and (26) It was not possible to forecast with a greater degree of accuracy the receipts under these headings.
- (8) The number of horses not reaching the required standard was greater than anticipated.
- (9) Surplus due to an unforeseen increase in the price obtained for the sale of hides and offals.
- (10) Surplus due mainly to an increase in repayment rates.
- (14) Receipts in respect of payments for barrack damages were greater than anticipated.
- (15) The surplus, which could not have been foreseen, was mainly due to the fact that a considerable number of officers availed of the opportunity to purchase furniture on issue to them as occupiers of married quarters.
- (16) Army transport on repayment was not availed of to the extent expected.
- (17) Warrants were availed of to a greater extent than anticipated and there was also an increase in fares.
- (18) The amount of stores issued on repayment during the year did not come up to expectation. Receipts under this heading are difficult to foresee and therefore cannot be accurately estimated.
- (21) There was an increase in the number of officers seconded which could not have been foreseen.
- (23) Casual variation.
- (25) A large payment was received from local authorities in respect of the purchase of civil defence equipment which could not have been foreseen when estimating the amount of receipts under this heading.
- (26) Recovery of overpayments charged in prior years amounted to £746 3s. 5d. Other receipts were £1,838 4s. 8d.

LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1952-53 Vote		Cash Losses charged to Balances Irrecoverable, 1952-53	
	£	s. d.	£	s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED				
1. Two cases of theft involving a loss of £110 3s. 6d. of which a sum of £2 was recovered Department of Finance authority S. 8/21/52.	108	3 6	—	
2. Loss of, or damage to, stores. One case due to negligence involving a loss of £47 13s. 6d. Disciplinary action was taken ... Department of Finance authority S. 8/19/52.	47	13 6	—	
3. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £10 9s. 4d. were recovered against a gross loss of £38 1s. 2d. ... Department of Finance authorities S. 4/87/34, S. 6/2/53 and S. 6/4/53.	27	11 10	—	
II.—OTHER LOSSES				
4. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £513 12s. 0d. of which sums amounting to £3 18s. 2d. were recovered ... Department of Finance authorities S. 4/87/34, S. 4/67/37, S. 6/3/48, S. 6/2/49, S. 6/5/49, S. 4/25/50, S. 6/6/52, S. 6/7/52, S. 6/9/52, S. 6/10/52, S. 6/11/52, S. 6/12/52, S. 6/1/53, S. 6/2/53, S. 6/3/53, S. 6/4/53, S. 6/5/53 and S. 6/6/53.	509	13 10	—	
5. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £593 6s. 2d. ... Department of Finance authorities S. 8/20/39, S. 200/4/42, S. 8/16/45, S. 8/19/45, S. 4/67/47, S. 4/41/48, S. 8/14/51, S. 8/6/52, S. 8/15/52, S. 8/19/52, S. 8/22/52, S. 8/1/53, S. 8/2/53, S. 8/6/53 and S. 8/7/53.	517	1 3	76	4 11
6. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £106 17s. 11d. ... Department of Finance authority S. 4/3/48.	106	17 11	—	
7. Four ex-members of the Defence Forces failed to vacate married quarters within the prescribed period and, after all available credits were appropriated, overholding charges				

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1952-53 Vote		Cash Losses charged to Balances Irrecoverable, 1952-53	
	£	s. d.	£	s. d.
II—OTHER LOSSES—continued.				
amounting to £267 19s. 0d. together with a sum of £14 4s. 2d. in respect of barrack deficiencies on evacuation of the quarters, were irrecoverable Department of Finance authority S. 4/41/48.	282	3 2	—	
8. Five cases of damage to aircraft in which Courts of Enquiry found that no person was re- sponsible through negligence or want of care resulted in a loss of £5,204 6s. 9d. Items valued £2,700 were salvaged ... Department of Finance authority S. 8/29/39.	2,504	6 9	—	
9. One case of damage to a naval vessel in which a Court of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £388 11s. 5d. ... Department of Finance authority S. 4/27/42.	388	11 5	—	
10. Debit balances on non-effective soldiers' accounts Department of Finance authorities E. 84/4/50, S. 8/3/47 and S. 4/34/49.	96	4 0	25 18 1	
11. Value of clothing found to be deficient on deser- tion of members of the Defence Forces ... Department of Finance authority S. 4/34/49.	1,076	2 10	—	
12. Stores valued £166 5s. 11d. despatched to this Department were not received and were regarded as lost in transit Department of Finance authorities S. 8/19/45, S. 8/9/46 and S. 8/3/48.	—		166 5 11	
13. Two ratings of the Naval Service on a training course were granted leave during a break in the course and travel warrants were issued on repayment. They failed to return and were declared illegally absent. It was not possible to effect recovery from their pay and a loss of £11 5s. 10d. was involved Department of Finance authority S. 4/34/49.	—		11 5 10	
14. Due to the leakage of gas at the Hibernian Schools, Phoenix Park, during the period 1st April, 1941, to 1st October, 1948, a loss of £200 was involved Department of Finance authority S. 4/25/52.	200	0 0	—	
15. The irregular up-grading of twelve recruits resulted in overpayments amounting to £84 16s. 6d. Recoveries of £4 14s. 6d. were effected, leaving a net overpayment of £80 2s. 0d., recovery of which was waived Department of Finance authority S. 4/34/49.	80	2 0	—	
TOTAL	5,944	12 0	279 14 9	

EXTRA REMUNERATION (exceeding £50)

Two Army officers received allowances of £209 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army officer received an allowance of £140 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Executive officer received a gratuity of £160 3s. 8d. for the performance of special duties.

NOTES

This Account includes the sum of £4,717 0s. 2d. in respect of pay and allowances of Army officers on loan to other Departments.

The Accounts of other Departments include expenditure of £265 2s. 2d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements were transferred to the following:—

	£	s.	d.
Public Works and Buildings	217	3	8
Department of Lands	90	0	0

(Department of Finance authority S. 8/16/45).

Stores valued at £30 12s. 0d. which were surplus to the requirements of the Office of Public Works were taken over by this Department (Department of Finance authority S. 8/16/45).

During the year loss by fire not covered by insurance, estimated at £10,000, was sustained at McKee Barracks, Dublin.

Civil defence equipment and medical stores held on charge were considered by a Board of Survey to be either obsolete or unserviceable and were disposed of by sale or destruction. Total value of items so disposed of was £1,342 3s. 8d. A sum of £10 17s. 6d. was realised from sales and the value of the items destroyed was £1,331 6s. 2d. (Department of Finance authority S. 4/21/49).

A constructive loss of £13 3s. 6d. resulted from the conversion of 486 gallons of aviation spirit to ground use during the period ended December, 1951 (Department of Finance authority S. 8/14/52).

Facilities were provided by this Department to the Ordnance Survey authorities in the re-triangulation of the country (Department of Finance authority S. 58/1/49).

A set of 11 medals valued at £2 7s. 9d. was presented to the Director, Imperial War Museum, London (Department of Finance authority S. 4/43/52).

100,000 sandbags were supplied, as a gift, to the British authorities to assist them in flood defence work on the south-east coast of England. The total cost, including transport, amounted to £3,339 16s. 2d. (Department of Finance authority S. 4/34/53).

An *ex-gratia* payment of £42 9s. 0d. was made to a civilian for compensation for loss of wages arising out of an accident involving an Army cyclist. Subhead C. (Department of Finance authority S. 6/6/52).

An *ex-gratia* payment of £158 14s. 10d. was made to a contractor in respect of an increase in the contract rate. Subhead K. (Department of Finance authority S. 9/2/48).

An *ex-gratia* payment of £6 17s. 0d. was made to an officer of the Reserve being an amount deducted from him in respect of uniform allowance. Subhead M. (Department of Finance authority S. 4/47/45).

An *ex-gratia* payment of £2 10s. 0d. was made to a civilian for compensation for damage to property arising out of an accident involving an Army car. Subhead U. (Department of Finance authority S. 6/10/52).

An *ex-gratia* payment of £9 14s. 8d. was made to a soldier of the Forces for compensation for damage to property arising out of an accident involving an Army truck. Subhead U. (Department of Finance authority S. 6/11/52).

PEADAR MAC MATHGHAMHNA,

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,

Accounting Officer.

23rd October, 1953.

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, 1953, compared with the sum granted, for Wound and Disability Pensions, Further Pensions and Married Pensions, Allowances and Gratuities (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932, No. 15 of 1937, No. 2 of 1941, No. 14 of 1943, No. 3 of 1946 and Nos. 19 and 28 of 1949); Military Service Pensions, Allowances and Gratuities (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934, No. 33 of 1938, No. 5 of 1944, Nos. 11 and 34 of 1945 and Nos. 7 and 29 of 1949); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950 and No. 27 of 1952); Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949); and for sundry Contributions and Expenses in respect thereof, etc.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS BOARD						
A.—Salaries, Wages and Allowances	5,218	5,242 6 0	—	—	24 6 0	—
B.—Travelling Expenses	10	1 14 3	8 5 9	—	—	—
REFEREE AND ADVISORY COMMITTEE						
C.—Salaries, Wages and Allowances	12,557	11,877 5 1	679 14 11	—	—	—
D.—Travelling Expenses	1,100	1,405 19 6	—	—	305 19 6	—
PENSIONS, ALLOWANCES, Etc.						
E.—Wound and Disability Pensions and Gratuities, etc.	145,500	141,665 7 7	3,834 12 5	—	—	—
F.—Allowances and Gratuities to Dependants, etc. ...	25,900	23,392 7 5	2,507 12 7	—	—	—
G.—Surgical and Medical Appliances	1,000	1,008 5 5	—	—	8 5 5	—
H.—Hospital Treatment	1,000	1,189 15 3	—	—	189 15 3	—
I.—Military Service Pensions	423,850	382,622 19 8	41,227 0 4	—	—	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1949	209,400	203,985 19 9	5,414 0 3	—	—	—
K.—Expenses of Applicants and of Witnesses attending for Examination, etc.	2,000	2,324 2 7	—	—	324 2 7	—

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
L.—Incidental Expenses ...	1,900	2,285 7 8	—		385 7 8	
M.—Connaught Rangers (Pensions) Acts, 1936 and 1948 ...	893	773 19 10	119 0 2		—	
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	1,952	2,395 0 6	—		443 0 6	
O.—Special Allowances to Persons who served in Easter Week, and to Persons awarded Medals ...	162,300	155,917 4 6	6,382 15 6		—	
P.—MacSwiney (Pension) Act, 1950 ...	500	333 6 8	166 13 4		—	
Q.—Pensions Act, 1952 <i>Original</i> ... Nil <i>Supplementary</i> £1,417	1,417	1,190 0 0	227 0 0		—	
	996,497	937,611 1 8	60,566 15 3		1,680 16 11	
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate)	1,407	—	1,407 0 0		—	
TOTAL <i>Original</i> £995,080 <i>Supplementary</i> 10 £	995,090	937,611 1 8	59,159 15 3		1,680 16 11	
Surplus to be surrendered			<u>£57,478 18 4</u>			

	Estimated		Realised	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer				
Refunds of overpayments ...	—		1,736 12 3	
Recoveries in respect of pension liability ...	—		377 6 10	
			<u>£2,113 19 1</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Casual variation.

B.—Travelling was not necessary to the extent anticipated.

C.—The number of office staff employed was less than authorised.

D.—The Referee and Advisory Committee found it necessary to travel more frequently than originally anticipated.

- E.—The number of pensions and gratuities falling for payment was less than anticipated.
- F.—The number of allowances and gratuities falling for payment was less than anticipated.
- G.—Casual variation.
- H.—The number of cases requiring hospital treatment was greater than anticipated.
- I.—The number of cases falling for payment was less than anticipated while the average rate of pension awarded did not reach the figure provided for.
- J.—The number of pensions and gratuities falling for payment was less than anticipated.
- K.—The number of applicants and witnesses attending for examination was greater than anticipated.
- L.—Excess mainly due to a greater number of applicants for special allowances requiring examination by Pensions Medical Officers.
- M.—Some warrants were not presented for payment.
- N.—Excess due to a few unanticipated retrospective payments made towards the end of the financial year.
- O.—The number of special allowances falling for payment was less than anticipated and the increased benefits under the Social Welfare Act, 1952, reduced the amount of the special allowance on review in a considerable number of cases.
- P.—A number of warrants issued to the pensioner was not presented for payment within the year.
- Q.—Represents an amount provisionally withheld in respect of income tax. Clearance was not received within the financial year.

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
22nd October, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

EXTERNAL AFFAIRS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
HEADQUARTERS						
A.1.—Salaries, Wages and Allowances						
<i>Original</i> ...	£70,450					
<i>Supplementary</i> ...	10					
	70,460	69,496 6 4	963 13 8	—		
A.2.—Travelling Expenses ...	3,500	662 19 11	2,837 0 1	—		
A.3.—Incidental Expenses ...	3,900	5,409 18 3	—	1,509 18 3		
A.4.—Telegrams and Telephones	5,000	4,055 13 4	944 6 8	—		
REPRESENTATIVES ABROAD						
B.1.—Salaries, Wages and Allowances ...	221,500	211,759 14 7	9,740 5 5	—		
B.2.—Travelling Expenses ...	14,000	10,394 1 0	3,605 19 0	—		
B.3.—Postage, Stationery, Telegrams and Telephones	16,000	13,441 10 4	2,558 9 8	—		
B.4.—Incidental Expenses ...	2,500	2,760 17 6	—	260 17 6		
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ...	200	16 5 6	183 14 6	—		
MISCELLANEOUS						
C.1.—Cultural Relations with other Countries (Grant-in-Aid) ...	10,000	9,991 6 6	8 13 6	—		

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
C.2.—Irish News Agency						
<i>Original</i> ...	£25,000					
<i>Supplementary</i> ...	38,500					
	63,500	63,500 0 0	—	—		
C.3.—Information Material ...	8,000	3,097 12 0	4,902 8 0	—		
C.4.—Official Entertainment ...	6,000	4,898 17 2	1,101 2 10	—		
GROSS TOTAL						
<i>Original</i> ...	£386,050					
<i>Supplementary</i> ...	10					
<i>Do.</i> ...	38,500					
	£ 424,560	399,485 2 5	26,845 13 4	1,770 15 9		
			Surplus of Gross Estimate over Expenditure			
			£25,074 17 7			
			Surplus of Appropriations in Aid realised			
<i>Deduct—</i>						
D.—Appropriations in Aid ...	1,900	5,149 10 6	£3,249 10 6			
NET TOTAL						
<i>Original</i> ...	£384,150					
<i>Supplementary</i> ...	10					
<i>Do.</i> ...	38,500					
	£ 422,660	394,335 11 11	Total Surplus to be surrendered			
			£28,324 8 1			

	Estimated	Realised		
			£	£ s. d.
Extra Receipts payable to Exchequer	3,200	4,294 15 0
Details of the above receipts are as follows—				
Miscellaneous fees	20 3 5
Profit on exchange	128 12 4
Fees for consular services on estates	1,843 17 3
Bank interest on sub-accountants' balances	68 18 3
Repayments of expenditure on repatriation and maintenance	4 5 4
Refund of cost of commercial reports	22 17 9
Recovery of expenditure charged in prior year	93 5 8
Recovery following misappropriation by a Temporary Clerical Assistant in Embassy, London, in 1949-50	61 7 9
Accumulated balances on dead accounts	1,180 19 9
Proceeds of sale of pamphlets issued by Department	48 17 6
Proceeds of sale of photographs and publications issued by the Cultural Relations Committee	225 1 8
Receipts from the film "W. B. Yeats—A Tribute"	298 1 3
Honorarium paid by Seattle University for commencement address by official	286 8 5
Miscellaneous	11 18 8
				<u>£4,294 15 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to vacancies.
 A.2.—Travelling by headquarters staff was less than anticipated.
 A.3.—Excess due to increased expenditure on postage, newspapers and miscellaneous items.
 A.4.—Saving due to decrease in telegraphic communications.
 B.1.—Saving due to vacancies and to exchange compensation not being called upon to the extent provided.
 B.2.—Travelling by officers serving abroad was less than anticipated.
 B.3.—The expenditure on postage, stationery and telegraphic and telephonic services was less than anticipated.
 B.4.—Excess due to increased expenditure on newspapers and incidentals. Payments include a sum of £2 17s. 6d. (\$8) written off in respect of seed potatoes for the Department of Agriculture ordered and paid for in advance by the Embassy at Washington but not delivered (Department of Finance minute S.71/15/53).
 B.5.—There was little call for the maintenance or repatriation of destitute Irish persons abroad during the year.
 C.1.—Casual saving. Payments include £781 9s. 4d. incurred in 1951–52 (Department of Finance minute S.71/15/47).
 C.3.—Due to discontinuation of the separate Bulletin previously issued by the Washington Embassy, expenditure under this subhead was less than anticipated.
 C.4.—The number of distinguished persons entertained was less than anticipated
 D.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
(1) Sum recoverable in respect of salaries, etc., of staff seconded to Córás Tráchtála, Teoranta	1,895	5,149	10 6
(2) Miscellaneous	5	—	
	£1,900	£5,149	10 6

- (1) The number of officers seconded to Córás Tráchtála, Teoranta, was increased during the year.

NOTES

Fees (stamps) amounting to £23,390 14s. 0d. in respect of this service were received during the year.

This Account includes a sum of approximately £954 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

Accounts of other Departments include expenditure of approximately £336 in respect of staff temporarily lent, without repayment, to this Department.

Six claims amounting to £31 17s. 1d. for refund of expenditure on repatriation and maintenance were abandoned as irrecoverable (Department of Finance minutes S.71/3/41 and S.71/9/53).

A sum of £80 9s. 11d. was recovered following theft by a Temporary Clerical Assistant in London, in 1949–50. Of this, £19 2s. 2d. has been used to meet fees misappropriated, irregular use of consular service stamps, and claims from members of the public. The balance of £61 7s. 9d. has been surrendered to the Exchequer (Department of Finance minute E.82/6/50).

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th November, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for contributions to the Council of Europe and the Organisation for European Economic Co-operation and towards certain projects of the United Nations Organisation; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
COUNCIL OF EUROPE						
A.1.—Contribution towards the Expenses of the Council	7,600	7,548 19 8	51 0 4	—	—	
A.2.—Travelling and Incidental Expenses	6,000	4,181 6 11	1,818 13 1	—	—	
ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION (EUROPEAN RECOVERY PROGRAMME)						
B.1.—Contribution towards the Expenses of the Organisation	15,300	10,113 2 4	5,186 17 8	—	—	
B.2.—Travelling and Incidental Expenses	3,500	1,306 0 11	2,193 19 1	—	—	
UNITED NATIONS ORGANISATION						
C.—Contribution towards Technical Assistance Programme	5,000	5,000 0 0	—	—	—	
TOTAL	37,400	28,149 9 10				
		Surplus to be surrendered ...£	9,250 10 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1.—Casual variation.

A.2.—Travelling and incidental expenses were less than anticipated.

B.1.—The estimate of Ireland's contribution to the expenses of the Organisation was assessed before the preparation of the Organisation's budget.

B.2.—Travelling and incidental expenses of delegates attending meetings of the Organisation were less than anticipated.

SEÁN NUNAN,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
12th November, 1953.

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, 1953, 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	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances	1,055,052	1,033,094 4 11	21,957 15 1	—	—	
B.—Travelling Expenses	32,800	31,913 8 2	886 11 10	—	—	
C.—Incidental Expenses	1,325	1,348 15 8	—	23 15 8	—	
D.—Telegrams, Telephones, Postage and Poundage <i>Original</i> £8,000 <i>Supplementary</i> 5,500	13,500	12,805 11 8	694 8 4	—	—	
E.—Provision of Rooms for Official Purposes	633	610 7 0	22 13 0	—	—	
F.—Manufacture of Insurance Stamps	425	425 0 0	—	—	—	
G.—Advertising <i>Original</i> ... £300 <i>Supplementary</i> 3,200	3,500	3,644 10 11	—	144 10 11	—	
H.—Blind Pensions Medical Certificates	600	552 6 0	47 14 0	—	—	
I.—Health Embarkation Certi- ficates	4,500	3,728 9 4	771 10 8	—	—	
J.—Subscription, etc., to In- ternational Organisation	390	164 0 1	225 19 11	—	—	
K.—Transport and Compens- ation	2,300	1,897 18 10	402 1 2	—	—	
	1,115,025	1,090,184 12 7	25,008 14 0	168 6 7	—	

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	850	—	850 0 0	—
GROSS TOTAL <i>Original</i> £1,106,325 <i>Supplementary</i> 7,850 £	1,114,175	1,090,184 12 7	24,158 14 0	168 6 7
	<i>Estimated</i>	<i>Realised</i>	Surplus of Gross Estimate over Expenditure £23,990 7 5	
<i>Deduct—</i> I.—Appropriations in Aid <i>Original</i> £660,125 <i>Supplementary</i> 7,840	667,965	698,109 15 4	Surplus of Appropriations in Aid realised £30,144 15 4	
NET TOTAL <i>Original</i> £446,200 <i>Supplementary</i> 10 £	446,210	392,074 17 3	Total Surplus to be surrendered £54,135 2 9	

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Compensation for loss of services of four officers injured in accidents	—	493 5 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due chiefly to vacancies remaining unfilled.
- B.—The expenses of the outdoor staff were less than expected.
- C., E. and H.—Estimated as closely as practicable.
- D.—The saving was mainly due to expenditure on telephones and postal expenses being less than anticipated.
- G.—The excess was due to expenditure on special advertising being greater than expected, due to the implementation of the Social Welfare Act, 1952.
- I.—The saving on this subhead is due to the discontinuance of the scheme before the close of the year.
- J.—Expenditure on travelling expenses was less than expected.
- K.—Saving due to the fact that replacement of motor cars did not arise,

L.—Appropriations in Aid

	Estimated	Realised	
	£	£	s. d.
1. Contribution from the Unemployment Fund under Sec. 12 (3) of the Unemployment Insurance Act, 1920, as amended by Sec. 3 of the Unemployment Insurance Act, 1933			
<i>Original</i>	£326,700		
<i>Less Supplementary</i>	74,990		
	251,710	262,850	8 3
2. Contribution from the National Health Insurance Fund under Sub-section (1) of Section 16 of the Social Welfare Act, 1950			
<i>Original</i>	£215,000		
<i>Less Supplementary</i>	50,658		
	164,342	164,342	9 4
3. Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1948, in pursuance of Section 43 (2) of the Act of 1935			
<i>Original</i>	£102,200		
<i>Less Supplementary</i>	24,564		
	77,636	77,965	0 9
4. Payment out of the National Health Insurance Fund in pursuance of Section 17 of the Social Welfare Act, 1950	15,000	15,000	0 0
5. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions	820	822	8 9
6. Miscellaneous	405	895	11 3
7. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952			
<i>Original</i>	Nil		
<i>Supplementary</i>	158,052		
	158,052	174,936	0 0
8. Recovery of salaries of officers engaged on special duties	—	1,297	17 0
TOTAL			
<i>Original</i>	£660,125		
<i>Supplementary</i>	7,840		
	£667,965	£698,109	15 4

1. This item varied with the contribution income of the Unemployment Fund which was greater than anticipated.

6. Receipts under this head cannot be forecast with any degree of certainty.

7. The receipts from the Social Insurance Fund, in pursuance of Section 40 (2) of the Social Welfare Act, 1952, proved to be greater than were provided for.

8. This receipt, which was not anticipated when the estimates were framed, represents a repayment of salaries of staff engaged on work arising under the provision of Section 21 of the Social Welfare Act, 1950.

EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received from the Social Insurance Fund an allowance at the rate of £300 per annum for additional work and responsibilities arising under the provisions of Section 21 of the Social Welfare Act, 1950.

Two Principal Officers, one Assistant Principal Officer, one Higher Executive Officer, one Executive Officer, eleven Staff Officers, seven Clerical Officers and one Shorthand Typist received allowances varying from £50 12s. 9d. to £214 13s. 5d. for the performance of higher duties.

Seventy-eight Clerical Officers, seven Writing Assistants and one Multigraph Operator received sums varying from £50 12s. to £114 13s. 6d. in respect of overtime.

NOTES

This Account includes expenditure of approximately £2,205 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

The Accounts of other Departments and Offices include expenditure of approximately £574 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

The charge to Subhead C. includes *ex-gratia* payments amounting to £5 7s. 3d. in respect of damage to officers' clothing caused by defects in office furniture while the officers were on duty, and £5 in respect of the loss of an officer's overcoat from official premises (Department of Finance minute E. 109/41/41).

Two claims in respect of damage to departmental motor cars amounting in all to £5 4s. 3d. were abandoned on a mutual forbearance basis (Department of Finance letters S. 48/1/51).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
16 Samhain, 1953.

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.

OLD AGE PENSIONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons (Old Age Pensions Acts, 1908 to 1952); and for Supplements (No. 22 of 1946).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Pensions and Supplements						
<i>Original</i> £8,293,000						
<i>Supplementary</i> 542,000						
	8,835,000	8,769,164 2 1	65,835 17 11			—
C.—Sums Irrecoverable ...	—	5 7 6	—			5 7 6
D.—Extra-Statutory Grants ...	—	436 6 2	—			436 6 2
GROSS TOTAL						
<i>Original</i> £8,293,000						
<i>Supplementary</i> 542,000						
	£ 8,835,000	8,769,605 15 9	65,835 17 11			441 13 8
Deduct—						
B.—Appropriations in Aid						
<i>Original</i> ... £3,000						
<i>Supplementary</i> 1,000						
	4,000	3,892 18 3	£107 1 9			
NET TOTAL						
<i>Original</i> £8,290,000						
<i>Supplementary</i> 541,000						
	£ 8,831,000	8,765,712 17 6				Net Surplus to be surrendered £65,287 2 6

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Refund by a public assistance authority in respect of an additional cash allowance paid to a pensioner who was subsequently found to have been ineligible for such allowance	—	4 11 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Estimated as closely as possible.

C.—To this subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable; in others there was satisfactory evidence to show that the orders had been cashed in good faith. In all cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance minutes S. 88/3/52).

D.—Grants made on grounds of equity in cases where, owing to causes beyond the pensioners' control, grant of pension was delayed or payment of pension was impracticable within the statutory period laid down by Section 5 (b) of the Old Age Pensions Act, 1911 (Department of Finance minutes S. 88/1/48 and S. 88/3/52).

B.—Appropriations in Aid. The realisations under this subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. Receipts fluctuate from year to year.

NOTES

(1) In addition to the cash recoveries under Subhead B. further recoveries amounting to £2,322 6s. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders.

(2) The undermentioned sums, repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable either finally or provisionally (Department of Finance minutes S. 88/3/52).

£	s.	d.	
895	2	0	Cases in which, there being no fraud or concealment, recovery was waived.
2,857	0	9	Cases in which there was fraud or concealment, but as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners or the impracticability of legal proceedings, or provisionally written off by reason of extreme poverty. Where the amounts have been provisionally written off, they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.

(3) A sum of £35 5s. has been included in the charge to Subhead A. in respect of payments of pensions for which vouchers are not available (Department of Finance minute S. 41/2/53).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
23 Deireadh Fómhair, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

CHILDREN'S ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Children's Allowances (No. 2 of 1944; No. 8 of 1946; and No. 12 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Children's Allowances:—						
Allowances under the Social Welfare (Children's Allowances) Acts, 1944 to 1952						
Original ...	£2,306,000					
Supplementary	2,120,000					
Do.	40,000					
	4,466,000	4,413,243 1 1	52,756 18 11			—
TOTAL ...£	4,466,000	4,413,243 1 1				—
Surplus to be surrendered ...£			52,756 18 11			
			Estimated	Revised		
			£	£ s. d.		
Extra Receipts payable to Exchequer						
Recoveries of children's allowances overpaid ...			100	17 3 6		
Miscellaneous ...			—	11 2 6		
			£100	£28 1 0		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT
Estimated as closely as practicable.

NOTES

Children's allowances were found to have been overpaid during 1952-53 to the extent of £40 7s. Of this amount £9 was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst £2 8s. 6d. was recovered in cash and treated as Exchequer Extra Receipts.

During the currency of the present Account it was discovered that allowances to the extent of £29 12s. 6d. had been overpaid in previous years. Of this amount £1 1s. was recovered by deduction and is reflected as a short-issue in the present Account.

Of the amount of allowances shown in previous Appropriation Accounts to have been overpaid the sum of £89 11s. 6d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £15 has been recovered in cash and treated as Exchequer Extra Receipts.

Sanction has been given to waive recovery of the sum of £5 10s. overpaid in the years 1947-48, 1949-50 and 1950-51 (Department of Finance minute S. 99/23/45).

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
20 Deireadh Fómhair, 1953.

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.

UNEMPLOYMENT INSURANCE AND UNEMPLOYMENT ASSISTANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Expenses in connection with Unemployment Insurance (including Contributions to the Unemployment Fund) and Unemployment Assistance (9 Edw. 7, c. 7; 10 & 11 Geo. 5, c. 30; 11 Geo. 5, c. 1; 11 & 12 Geo. 5, c. 15; 12 Geo. 5, c. 7; No. 17 of 1923; Nos. 26 and 59 of 1924; No. 21 of 1926; No. 33 of 1930; Nos. 44 and 46 of 1933; No. 38 of 1935; No. 2 of 1938; No. 4 of 1940; No. 3 of 1941; No. 20 of 1943; No. 23 of 1945; No. 37 of 1946; No. 17 of 1948 and No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Payment to the Unemployment Fund						
Original ... £467,000						
Less Supplementary 79,000						
	388,000	384,787 15 1	3,212 4 11			—
B.—Payments to Associations	70	142 10 9				72 10 9
C.—Advances to Workpeople for Fares ...	100	31 15 5	68 4 7			—
D.—Unemployment Assistance						
Original £1,198,000						
Supplementary 274,250						
	1,472,250	1,437,305 14 1	34,944 5 11			—
F.—Unemployment Benefit						
Original ... Nil						
Supplementary £51,965						
	51,965	51,624 0 0	341 0 0			—
G.—Losses and Compensation	—	103 17 11				103 17 11
GROSS TOTAL						
Original £1,665,170						
Supplementary 247,215						
	£ 1,912,385	1,873,995 13 3	38,565 15 5			176 8 8
Deduct—	Estimated	Realised	Surplus of Gross Estimate over Expenditure £38,389 6 9			
E.—Appropriations in Aid			Surplus of Appropriations in Aid realised			
Original ... £555,270						
Less Supplementary 70,685						
	484,585	485,174 7 9	£589 7 9			
NET TOTAL			Total Surplus to be surrendered			
Original £1,109,900						
Supplementary 317,900						
	£ 1,427,800	1,388,821 5 6	£38,978 14 6			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Estimated as closely as practicable.

B.—Payments of unemployment benefit through associations were greater than was anticipated.

C.—Fewer advances were made than was anticipated.

D.—Saving mainly due to the fact that the numbers in receipt of unemployment assistance during the latter part of the year were lower than expected.

F.—No closer estimate was practicable.

	£	s.	d.
G.—(1) Cash shortages at local offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence on the part of officers of the Department	11	11	9
(2) Unrecovered balances of irregular payments of unemployment assistance made in the years 1947–48, 1948–49 and 1949–50 hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S.99/25/36)	92	6	2
	£103	17	11

E.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
(1) Repayment of sums advanced to workpeople	100	26	1	1
(2) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938				
<i>Original</i>	£300,000			
<i>Less Supplementary</i>	70,685			
	229,315	229,315	0	0
(3) 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 ...	255,000	255,563	17	7
(4) Recoveries of unemployment assistance overpaid	160	250	12	11
(5) Miscellaneous	10	18	16	2
TOTAL				
<i>Original</i>	£555,270			
<i>Less Supplementary</i>	70,685			
	£484,585	£485,174	7	9

(1) Deficiency follows variation in the amount of advances made (*see* Subhead C.).

(4) This item cannot be forecast with any degree of accuracy.

NOTES

In addition to cash recoveries accounted for under Subhead E., further recoveries totalling £501 6s. 9d. have been made by deduction from unemployment assistance in respect of overpayments included in the Accounts of previous years which came to light up to the close of this Account.

The undermentioned sums made up of unrecovered balances of irregular payments of unemployment assistance which were included in the Accounts of previous years have been treated as irrecoverable—

				£	s.	d.
1947-48	...	...	...	12	3	6
1948-49	...	...	...	35	9	10
1949-50	...	...	...	11	13	9

(Department of Finance minute S. 99/25/36).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Samhain, 1953.

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.

WIDOWS' AND ORPHANS' PENSIONS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for payment to the Pensions Investment Account (No. 29 of 1935), and to the Widows' and Orphans' Pensions Fund (No. 22 of 1946 and No. 11 of 1952), and for Widows' and Orphans' Non-Contributory Pensions (No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Payment to Pensions Investment Account						
<i>Original</i> £1,027,000						
<i>Less Supplementary</i> 241,978						
	785,022	785,022 0 0	—	—		
B.—Payment to Widows' and Orphans' Pensions Fund						
<i>Original</i> ... £10						
<i>Supplementary</i> 403,178	403,188	396,479 0 0	6,709 0 0	—		
C.—Widows' and Orphans' Non-Contributory Pensions						
<i>Original</i> ... Nil						
<i>Supplementary</i> £450,000	450,000	368,877 18 0	81,122 2 0	—		
D.—Extra-Statutory Grants ...	—	12 16 0	—	12 16 0		
TOTAL						
<i>Original</i> £1,027,010						
<i>Supplementary</i> 611,200	£ 1,638,210	1,550,391 14 0	87,831 2 0	12 16 0		
			Surplus to be surrendered ...		£87,818 6)	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Estimated as closely as practicable.
- C.—Saving due to additional expenditure arising from the coming into operation of the Social Welfare Act, 1952, proving to be considerably less than anticipated.
- D.—Grants made on grounds of equity in cases where, owing to causes beyond the pensioners' control, payment of pension was impracticable within the prescribed period (Department of Finance minute F. 64/4/37).

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 1953.

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.

MISCELLANEOUS SOCIAL WELFARE SERVICES

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	80,000	82,830 2 0	—	—	2,830 2 0	
B.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,994 0 0	6 0 0	—	—	
C.—Welfare of the Blind ...	16,500	16,565 13 5	—	—	65 13 5	
D.—Grants towards the Supply of Fuel for Necessitous Families ...	120,000	106,814 0 10	13,185 19 2	—	—	
E.—Grants towards the Supply of Footwear for Necessitous Children ...	30,000	27,220 7 8	2,779 12 4	—	—	
F.—Grants towards the Provision of Assistance in kind to Recipients of Home Assistance ...	7,500	9,906 0 4	—	—	2,406 0 4	
TOTAL ...	£ 264,000	253,330 4 3	15,971 11 6	—	5,301 15 9	

Surplus to be surrendered ... £10,669 15 9

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Refunds by public assistance authorities of overpayments of grants towards the supply of fuel for necessitous families ...	—	165 18 0
Refunds by public assistance authorities of overpayments of grants towards the supply of footwear for necessitous children ...	—	47 2 4
Refunds by public assistance authorities of overpayments of grants towards the provision of assistance in kind to recipients of home assistance ...	—	3 5 1
Refund by a local authority of an overpayment of grant under the Education (Provision of Meals) Acts, 1914 to 1930 ...	—	24 7 3
		<u>£240 12 8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Excess due in part to underestimation by certain local authorities of the cost of school meals, and in part to an increase in the number of children benefiting under the scheme, particularly in Dublin.
- B.—Casual variation.
- C.—Estimated as closely as possible.
- D.—Saving due in part to a decrease in the number of persons participating in the scheme in Dublin, and in part to withdrawals of turf for consumption from reserve stocks without replacement.
- E.—Saving mainly due to a restriction in grants to local authorities as a result of an increase in grants towards provision of footwear to recipients of home assistance under Subhead F.
- F.—Excess due to successive increases in the price of footwear.

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
7 Deireadh Fómhair, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

HEALTH

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health, and certain Services administered by that Office, including Grants to Local Authorities, Miscellaneous Grants and a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages and Allowances						
<i>Original</i> £153,440						
<i>Supplementary</i> 10						
	153,450	146,787 14 3	6,662 5 9		—	
B.—Travelling Expenses ...	5,500	5,522 1 0	—		22 1 0	
C.—Incidental Expenses ...	440	564 6 4	—		124 6 4	
D.—Telegrams and Telephones	1,730	1,969 8 5	—		239 8 5	
E.—Expenses in connection with International Congresses, etc. ...	11,640	12,390 10 5	—		750 10 5	
F.1.—Statutory Inquiries ...	100	26 1 0	73 19 0		—	
F.2.—Expenses in connection with Consultative Health Councils, etc. ...	370	388 11 7	—		18 11 7	
F.3.—Dissemination of Information and Advice on Health ...	31,000	20,514 14 9	10,485 5 3		—	
G.—Vaccine Lymph Supply	2,170	2,106 2 0	63 18 0		—	
MISCELLANEOUS GRANTS						
H.—Grants to Health Authorities						
<i>Original</i> £5,180,000						
<i>Supplementary</i> 580,000						
	5,760,000	5,759,636 0 0	364 0 0		—	
I.—Contributions to Local Authorities for the improvement of County Homes and for alternative accommodation for certain classes hitherto maintained therein ...	100	—	100 0 0		—	
J.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc. ...	21,300	19,869 17 11	1,430 2 1		—	

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
K.—National Blood Transfusion Service (Grant-in-Aid)	6,000	6,000 0 0	—	—	—	—
L.—Grants in respect of Training of native Irish Speakers in Hospital Nursing, including Training in Midwifery ...	175	158 0 2	16 19 10	—	—	—
M.—Grant to An Bórd Altnais	10	—	10 0 0	—	—	—
	5,993,985	5,975,933 7 10	19,206 9 11	1,154 17 9	—	—
<i>Deduct—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	11,000	—	11,000 0 0	—	—	—
GROSS TOTAL <i>Original</i> £5,413,975 <i>Supplementary</i> 10 <i>Do.</i> 569,000	£ 5,982,985	5,975,933 7 10	8,206 9 11	1,154 17 9	—	—
<i>Deduct—</i> N.—Appropriations in Aid <i>Original</i> £312,575 <i>Less Supplementary</i> 11,000	Estimated 301,575	Realised 302,263 8 3	Surplus of Gross Estimate over Expenditure £7,051 12 2	—	—	—
	301,575	302,263 8 3	Surplus of Appropriations in Aid realised £688 8 3	—	—	—
NET TOTAL <i>Original</i> £5,101,400 <i>Supplementary</i> 10 <i>Do.</i> 580,000	£ 5,681,410	5,673,669 19 7	Total Surplus to be surrendered <u>£7,740 0 5</u>	—	—	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies arising from transfers (£1,430), death (£1,560) and to posts remaining unfilled during the whole or portion of the year (£3,652).
- C.—The volume of advertising proved greater than had been anticipated.
- D.—Excess due to higher charges than had been anticipated for telephonists' services and to increased use of the telephone service generally.
- E.—The charge to the subhead includes a payment of £860 to the United Nations Organisation for which no specific provision was made, being contributions for the years 1950 and 1951 towards the cost of administering the International Drug Conventions to which this country is a party.
- F.3.—The publicity programme originally envisaged was considerably curtailed during the year. The principal headings under which savings were effected were :— newspaper advertising (£3,500); cinema advertising (£2,700); display of posters on buses (£2,300) and production of leaflets (£1,500).

I.—No loans were raised by local authorities during the year for the improvement of County Homes.

J.—Certain anticipated claims were not received until after the end of the year.

N.—Appropriations in Aid

	Estimated	Realised	
		£	£ s. d.
1. Receipts from Local Taxation Account under Sections 5 and 6 of the Health Services (Financial Provisions) Act, 1947			
<i>Original</i> ...	£304,000		
<i>Less Supplementary</i>	11,000		
	<u>293,000</u>	292,627	14 11
2. Costs payable by local authorities in relation to Inquiries	170	161	5 4
3. Fees for renewal of licences to private mental hospitals	245	258	10 0
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	370	368	9 0
5. Recovery of salaries of officers on loan to outside bodies and of officers engaged full time on regional sanatoria work	5,790	6,829	12 1
6. Recovery from health authorities of cost of vaccine lymph supply	1,990	1,987	0 0
7. Miscellaneous	10	30	16 11
	<u> </u>	<u> </u>	<u> </u>
TOTAL			
<i>Original</i> ...	£312,575		
<i>Less Supplementary</i>	11,000		
	<u>£ 301,575</u>	<u>£302,263</u>	<u>8 3</u>

5. The period of secondment of two officers was extended during the year.

EXTRA REMUNERATION (exceeding £50)

An Executive Officer received an allowance of £162 9s. 6d. for the performance of higher duties.

NOTE

This Account includes expenditure of approximately £597 in respect of remuneration of staff temporarily lent, without repayment, to another Department.

P. Ó CINNÉIDE,
Accounting Officer.

AN ROINN SLÁINTE,
22 Deireadh Fómhair, 1953.

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,

GENERAL REGISTER OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of the Office of the Registrar General of Births, etc. (7 & 8 Vict., c. 81, sec. 54; 26 Vict., c. 11, sec. 9, and c. 27; 26 & 27 Vict., c. 90, sec. 20; and 43 & 44 Vict., c. 13).

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances ...	23,960	21,802 2 0	2,157 18 0	—	—	—
B.—Travelling Expenses ...	450	408 1 9	41 18 3	—	—	—
C.—Superintendent and District Registrars ...	3,930	3,895 2 11	34 17 1	—	—	—
D.—Incidental Expenses ...	200	233 9 6	—	—	33 9 6	—
GROSS TOTAL ...£	28,540	26,338 16 2	2,234 13 4	—	33 9 6	—
			Surplus of Gross Estimate over Expenditure £2,201 3 10			
	Estimated	Realised	Deficiency of Appropriations in Aid realised			
<i>Deduct—</i>						
E.—Appropriations in Aid ...	7,710	6,780 4 6	£929 15 6			
NET TOTAL ...£	20,830	19,558 11 8	Net Surplus to be surrendered £1,271 8 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings resulted from a reorganisation of the Office.

E.—Appropriations in Aid. Deficiency due to decline in demand for certificates, largely on account of the fact that travel documents are no longer required for visits to Great Britain.

P. Ó CINNÉIDE,

Accounting Officer.

12 Deireadh Fómhair, 1953.

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, 1953, 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
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	29,283	27,973 7 3	1,309 12 9	—
B.—Victualling Patients and Rations for Staff ...	5,279	5,594 14 0	—	315 14 0
C.—Uniforms, Clothing for Patients, etc. ...	2,008	1,956 9 3	51 10 9	—
D.—Travelling and Incidental Expenses	980	473 10 11	506 9 1	—
E.—Telegrams and Telephones	150	149 10 11	9 1	—
F.—Farm and Garden ...	960	561 15 8	398 4 4	—
GROSS TOTAL ...£	38,660	36,709 8 0	2,266 6 0	315 14 0
			Surplus of Gross Estimate over Expenditure £1,950 12 0	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
G.—Appropriations in Aid ...	1,800	1,599 8 4	£200 11 8	
			Net Surplus to be surrendered £1,750 0 4	
NET TOTAL ...£	36,860	35,109 19 8		

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Sale of old stores	75	17 1 3
Sale of sugar bags	—	18 9
Recovery of rent allowance overpaid in former years	—	2 16 4
	£75	£20 16 4
Number of patients estimated for ... ..	...	95
Daily average number of patients maintained ... ..	...	93

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due chiefly to vacancies in the female staff and to expenditure under additional assistance being less than estimated.
- B.—Excess due chiefly to higher contract prices for certain foodstuffs due to the withdrawal of subsidies.
- C.—Saving due to accounts not having been furnished in time for payment before the end of the year.
- D.—Saving due chiefly to expenditure on arts and crafts materials, medicines and drugs and hire of films being less than estimated.
- F.—Saving due chiefly to certain farm and garden equipment not having been purchased and to accounts not having been furnished in time for payment before the end of the year.
- G.—Appropriations in Aid

	Estimated	Realised		
	£	£	s.	d.
Receipts from Attendants for rations ...	510	515	13	7
Receipts from farm and garden (including value of produce used in the Asylum) ...	1,030	884	18	9
Receipts from leatherwork, rug and mat-making ...	260	198	16	0
	<u>£1,800</u>	<u>£1,599</u>	<u>8</u>	<u>4</u>

These receipts cannot be accurately estimated.

NOTE

Equipment valued at £10 18s. 1d., purchased out of Vote 70, was transferred to the Asylum (Department of Finance authority F. 123/15/51).

W. J. COYNE,

Accounting Officer.

2nd October, 1953.

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.

TECHNICAL ASSISTANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for expenditure on Technical Assistance.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Technical Assistance ...	220,000	41,703 17 6	178,296 2 6	—
GROSS TOTAL ...£	220,000	41,703 17 6	178,296 2 6	—
			Surplus of Gross Estimate over Expenditure £178,296 2 6	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— B.—Appropriations in Aid ...	20,000	16,888 8 4	£3,111 11 8	
NET TOTAL ...£	200,000	24,815 9 2	Net Surplus to be surrendered £175,184 10 10	

	Estimated	Realised
	£	£ s. d.
Extra Receipts payable to Exchequer		
Transfer from American Grant Counterpart Special Account ...	220,000	5,726 4 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number and scope of projects during the year was smaller than anticipated while, in addition, certain claims did not mature for payment within the year.
- B.—Appropriations in Aid. The balance in the deposit account was less than anticipated.

NOTE

Equipment to the value of £10 18s. 1d. purchased in connection with a technical assistance project was transferred, without repayment, to Dundrum Asylum (Department of Finance minute F. 123/15/51).

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General

OIFIG NA GAELTACHTA AGUS NA gCEANTAR gCÚNG

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for the Salaries and Expenses of Oifig na Gaeltachta agus na gCeantar gCúng.

Service	Grant	Expenditure	Expenditure compared with Grant			
			Less than Granted		More than Granted	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	6,850	5,229 17 2	1,620 2 10			—
B.—Travelling Expenses	400	100 13 6	299 6 6			—
C.—Incidental Expenses	100	23 1 2	76 18 10			—
D.—Telegrams and Telephones	100	95 15 10	4 4 2			—
TOTAL ...£	7,450	5,449 7 8				—
Surplus to be surrendered ...£			2,000 12 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The provision for additional staff was not utilised.

B. and C.—Expenditure cannot yet be estimated with any degree of accuracy.

EXTRA REMUNERATION (exceeding £50)

The Administrator received a sum of £150 from Vote 50 for acting as a member of An Foras Tionscal. From this Vote a Junior Translator, whose salary is borne on Vote 2, received £100 for special services.

NOTE

The Account of another Vote includes expenditure of £720, approximately, in respect of the remuneration of an officer lent, without repayment, to this service.

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
18th September, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

TOURISM

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1953, compared with the sum granted, for Grants-in-Aid for the promotion of Tourism.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Tourist Development (Grant-in-Aid) ...	85,000	60,000	25,000	—
B.—Tourist Publicity (Grant-in-Aid) ...	150,000	150,000	—	—
TOTAL ...£	235,000	210,000		—
Surplus to be surrendered ...£			25,000	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The Tourist Traffic Act, 1952, did not become law until the 3rd July, 1952, and consequently the expansion of the activities of An Bord Fáilte did not proceed as quickly as was anticipated.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th September, 1953.

I certify that this Account has been examined under my directions, and 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, 1953, 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	902,000	902,000	—	—
B.—Investment Return ...	8,300	8,068	232	—
TOTAL ...£	910,300	910,068		—
Surplus to be surrendered ...£			232	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Saving due to payments under Section 21 of the Social Welfare Act, 1950, as adapted by Section 68 of the Social Welfare Act, 1952, being somewhat less than anticipated.

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
5 Deireadh Fómhair, 1953.

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

LIAM Ó CADHLA,
Comptroller and Auditor General.

REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1953, 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
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund	2,845	2,844 1 6	18 6	—
TOTAL ...£	2,845	2,844 1 6		—
Surplus to be surrendered ...£			18 6	

O. J. REDMOND,
Accounting Officer.

DEPARTMENT OF FINANCE,
14th May, 1953.

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, 1953, in connection with the Contingency Fund

RECEIPTS			PAYMENTS			
	£	s. d.	£	s. d.	£	s. d.
Balance forward from last Account :—						
Capital of Fund	20,000	0 0				
Less Advances outstanding	10	15 0			1,212	0 0
		<u>19,989</u>				
Repayment of Advances from Votes of the Oireachtas :—						
(1) Vote for Army Pensions		1,212	0 0			
(2) Vote for Repayments to Contingency Fund :—						
Stamp duty remitted on deeds and other instruments for Public Departments	591	9 2	591	9 2		
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments	1,578	16 6	1,578	16 6		
State bounty on birth of triplets	24	0 0	27	0 0		
Expenses in connection with the installation of the President	649	15 10	649	15 10		
		<u>2,844</u>			2,846	16 6
Balance at 31st March, 1953 :—						
Capital of Fund			20,000	0 0		
Less Advances outstanding			13	10 0		
		<u>2,844</u>			19,986	10 0
					<u>£24,045</u>	<u>6 6</u>

DEPARTMENT OF FINANCE,
14th August, 1953.

O. J. REDMOND,
Accounting Officer.

INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1952-53, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Clarendon Type)

	PAGE		PAGE
Acquisition of Land (Allotments) (Amendment) Act, 1934	57, 92	Assistance, Unemployment and Un- employment Insurance ...	207
Acquisition of Land (Assessment of Compensation) ...	44	Asylum, Dundrum ...	218
Acquisition of Land, Forestry	133, 136	Attorney General, Office of the	41
Advanced Studies, Dublin Institute for ...	123	Auditor General, Comptroller and ...	8
Advertisements in Official Publi- cations ...	48	Aviation and Meteorological Services ...	153
Advisory Committee, Referee and	193	Awards for Acts of Bravery	73
Affairs, External ...	196	Bankruptcy Court Fees	86
Agency Payments	34, 160, 162, 177	Bankruptcy Percentages	86
Agricultural Credit Societies, Loans	58	Banks, Remuneration of	26
Agricultural Education and De- velopment ...	54	Bequests, Charitable Donations and	90
Agricultural Grants, Supplementary	40	Blake Fund, Carlisle and	101
Agricultural Land, Rates on	40	Blind Persons, Pensions to	204
Agricultural Loans	56, 62, 67	Blind, Welfare of the	212
Agricultural Produce (Cereals) Acts	57, 63, 143	Blood Transfusion Service	215
Agricultural Produce (Eggs) Act	56, 62	Bogs, Development of	24
Agricultural Produce (Fresh Meat) Acts	57, 63	Bord Altranais, An	215
Agricultural Production—Consulta- tive Council ...	56	Bord Iascaigh Mhara, An	71
Agricultural Research	54	Bord na Móna ...	142, 144, 146
Agricultural Scholarships	54	Bord Uchtála, An	73
Agricultural Schools and Farms	54, 61	Botanic Gardens	55
Agricultural Societies and Shows	55	Boundary Survey, Valuation and ...	50
Agricultural Wages Acts	57	Bourn Vincent Memorial Park	21
Agriculture ...	54	Bovine Tuberculosis Order, 1926	56
Agriculture, County Committees of	55	Bravery, Awards for Acts of	73
Air Navigation and Transport Acts	156	British Government, Repayments by ...	35, 165, 202
Airports	153, 154, 156	Broadcasting, Wireless ...	179
Air-raid Precautions Acts, 1939 and 1946	182	Buildings, Public Works and	18
Aliens', etc., Certificates	77	Bureau of Military History	182, 184
Allowances, Children's ...	206	Burke Memorial Fund	110
Allowances, Superannuation and Retired ...	34	Business Names, Registry of	13
American Grant Counterpart Special Account	220	Capitation Grant, Secondary Schools	107
Ancient Manuscripts, Facsimile Reproduction of	52	Carlisle and Blake Fund	101
Appointments Commission, Local	28	Carrageen	137, 140
Arbitration Board, Civil Service	31, 33	Cattle Diseases Fund	68
Army Pensions ...	193	gCeantar gCúig, Oifig na Gaeltachta agus na ...	221
Army Pensions Board	193	Cement (Amendment) Act, 1938	143
Art, National College of	116	Censorship, Film	73
Art, Science and ...	115	Censorship of Publications	73
Arterial Drainage	18	Census of Population	6
Arts Act, 1951	30	Central Marketing Depot	138
Arts and Crafts Exhibitions	117	Central Statistics Office ...	6
Assistance in Kind to Recipients of Home Assistance	212	Certificates, Aliens', etc.	77
Assistance, Technical ...	220	Certificates, Nationality and Citizen- ship	74
		Charges, Law ...	41
		Charitable Donations and Bequests	90
		Charleville Endowment	109
		Chief Justice Fees	86
		Child Welfare	214

	PAGE		PAGE
Children, Escort and Conveyance of	75	Dáil Éireann	3
Children's Allowances	206	Dairy Produce Acts	56, 62
Chomhairle Ealaíon, An	30	Dairy Produce (Price Stabilisation) Acts	56, 62, 69
Church Property Branch	129	Dairy Produce (Price Stabilisation) Fund	69
Church Surplus Grant, Interest on ...	129	Dairy Produce Subsidies	57
Church Temporalities Fund 63, 99, 114		Dairy Science	55
Circuit Court	83	Dangerous Drugs Act, 1934	216
Ciste Shéamais A. Mhic Shuibhne	110	Davis, Thomas, Commemoration of	115, 116
Civil Defence	183	Deeds, Registry of	87
Civil Service Arbitration Board ...	31, 33	Defence	182
Civil Service Commission	28	Defence Forces (Pensions) Schemes, 1937 to 1949	193
Civil Service (Compensation) Board	31	Defence of Public Servants	41
Coast Life Saving Service	149, 150	Department of the Taoiseach	5
College of Art, National	116	Designs	159
Colleges, Preparatory	97, 99	Destructive Insects and Pests Acts, etc.	57
Colleges, Training	97, 99, 100	Detention, Places of	121
Colleges, Universities and	43	Discharged Prisoners' Aid Societies	79
Combined Purchasing Act	94	Diseases of Animals Acts	56
Cómháil Náisiúnta na Gaeilge	116	Distress, Relief of	24
Comhlucht Siúicere Éireann, Teo.	62, 144	Distressed Seamen, Relief of	150
Commerce, Industry and	141	District Court	82
Commercial Property Registration Office, Industrial and	159	Donations and Bequests, Charitable	90
Commission, Civil Service	28	Drainage Works	18
Commission, Irish Land	125	Dramatic Productions in Irish	116
Commission, Local Appointments	28	Duais-Chiste an Uachtaráin de h-Éide	120
Commissioners of Irish Lights	152	Dublin Institute for Advanced Studies	123
Commissions and Special Inquiries	31	Dublin Metropolitan Police, Pen- sions, etc.	34
Committees	31	Dundrum Asylum	218
Company Law Reform Committee	32, 33		
Compensation Allowances 34, 162, 177			
Compensation, Personal Injuries 34, 35, 44, 76, 150, 194			
Comptroller and Auditor General ...	8		
Comptroller and Auditor General, Report of the	iii		
Concerts, Public	179	Ealaíon, An Chomhairle	30
Connought Rangers (Pensions) Acts	194	Education Acts, Vocational	113
Consular Services	197	Education and Development, Agri- cultural	54
Consultative Health Councils	214	Education, Council of	95
Contingency Fund Deposit Account	225	Education, Forestry	133
Contingency Fund, Repayments to ...	224	Education, Office of the Minister for	95
Continuation Education	113	Education, Primary	97
Conveyance of Mails	160, 161	Education (Provision of Meals) Acts, 1914 to 1930	212
Co-Operation, International	199	Education, Secondary	107
Córas Tráchtála, Teo.	143	Egg and Poultry Production	55
Cork Tramways (Employees' Com- pensation) Act, 1933	152	Electoral Act and the Juries Act, Expenses under the	39
Council of Education	95	Emigration and other Population Problems, Commission on	33
Council of Europe	199	Employment and Emergency Schemes	24
Council of Law Reporting, Incor- porated	44	Engineering Expenditure (Post Office)	161, 173, 174, 175
Counsel, Fees to	41	Engineering Works	18
County Borough and Urban Area Councils, Receipts from (Unem- ployment Assistance Acts)	208	Entertainment, Official	197
County Committees of Agriculture	55	Erasmus Smith Endowment	111
Court, Circuit	83	Escort and Conveyance of Children	75
Court, District	82	Establishment, President's	2
Court Orders	84	Estate Duty Appeals	44
Court, Supreme, and High Court of Justice	85	Estate Duty Grant	63
Criminal Prosecutions, Expenses of	41	Estate Duty Valuation	50
Cultural Institutions	44	Estates, Improvement of	126
Cultural Relations with other Countries	196, 197	European Economic Co-operation, Organisation for	199
Cultural Services	115	European Recovery Programme	199

	PAGE
Exchequer Extra Receipts ...	iv
Exhibitions, Arts and Crafts ...	117
Expenses, Miscellaneous ...	44
Expenses under the Electoral Act and the Juries Act ...	39
External Affairs ...	196
Extra-Statutory Grants 34, 204,	210
Farm Buildings Scheme ...	56
Fee Stamps ... 4, 14, 29, 45, 74, 78, 82, 84, 86, 88, 89, 130,	198
Fees to Medical Referees ...	34
Film Censorship ...	73
Film Institute of Ireland, National	116
Finance, Office of the Minister for ...	9
Fines, District Court ...	82
Fisheries ...	70
Fisheries (Revision of Loans) Act, 1931 ...	72
Fisheries (Tidal Waters) Acts, 1934 and 1939 ...	71, 72
Flax Act, 1936 ...	57
Folklore Commission, Irish ...	116
Food Subsidies ...	141
Footwear for Necessitous Children	212
Foras Tionscal, An ...	143
Foreign Exchange Account ...	iv
Foreshores ... 149, 150,	152
Forestry ...	133
Foyle Fisheries ...	71
Friendly Societies, Registrar of ...	146
Fuel for Necessitous Families ...	212
Fuel Subsidy ...	141
Furniture ...	18
Gaeltacht and Breac-Ghaeltacht, Bonus to Parents, etc. ...	98
Gaeltacht Housing ...	138
Gaeltacht Holiday Scholarships ...	98
Gaeltacht Services ...	137
Gallery, National ...	124
Gárda Síochána ...	75
Gárda Síochána, Pensions, etc. ...	34
Gárda Síochána Reward Fund	72, 78
Gas Regulation Acts ...	146
Genealogical Office ...	115
General Cattle Diseases Fund ...	68
General Register Office ...	217
Glasshouse Crops in Gaeltacht Areas ...	62, 67
Government Property, Rates on ...	37
Government Stocks, Management of	26
Grain Storage (Loans) Act, 1951 ...	57
Grants, Extra-Statutory 34, 204,	210
Grants-in-Aid (<i>see</i> under name of receiving service).	
Grants, Injury ...	34
Gratuities ... 34, 177,	193
Ground Limestone Subsidy ...	56
Hackney Car, etc., Licences ...	77
Harbours ...	149
Harbours Act, 1946 ...	29, 146
Health ...	214

	PAGE
Health Insurance, National ...	211
Heraldic Museum ...	115, 119
High Court of Justice, Supreme Court and ...	85
Historical Documents ...	89
Historical Records, Irish	115, 119
Historical Sciences, Irish Committee of ...	116
Homespuns ...	137, 140
Horse Breeding Act, 1934 ...	56, 62
Horticultural Crops ...	55
Hospital Treatment 150, 184,	193
Houses of the Oireachtas ...	3
Housing Acts ...	91, 92, 138
Housing Grants 91, 92, 137,	142
Incorporated Council of Law Re- porting ...	44
Incorporated Law Society ...	44
Incremental Salary Grant, Second- ary Schools ...	107
Industrial and Commercial Property Registration Office ...	159
Industrial Development Authority	143
Industrial, etc., Loans ...	140
Industrial Research and Standards, Institute for ...	142
Industrial Schools, Reformatory and Industrial Schools, Reformatory and and ...	75, 97, 121
Industries, Marine Products ...	137
Industries, Rural ...	137, 140
Industry and Commerce ...	141
Information Material ...	197
Injuries Compensation, Personal 34, 35, 44, 76, 150,	194
Injuries to Property ...	44
Injury Grants ...	34, 177
Inland Fisheries ...	70
Inquiries, Commissions and Special Institute for Advanced Studies, Dublin ...	123
Institute for Industrial Research and Standards ...	142
Institutions, Cultural ...	44
Instruction, Technical ...	113
Insurance Act, 1936 ...	143
Insurance, National Health ...	211
Insurance, Social ...	223
Insurance, Unemployment, and Un- employment Assistance ...	207
International Co-Operation ...	199
International Organisations, Ex- penses in connection with 6, 13, 54, 70, 91, 96, 141, 153, 154, 159, 160, 179, 200, 214	
Inter-Parliamentary Activities ...	3
Investment Return ...	211, 223
<i>Iris Oifigiúil</i> ...	46, 48
Irish Agricultural Organisation Society ...	55
Irish and Bilingual Schools ...	107
Irish Committee of Historical Sciences ...	116
Irish Countrywomen's Association	55
Irish, Dramatic Productions in ...	116

	PAGE		PAGE
Irish Folklore Commission ...	116	Lunacy Percentages ...	86
Irish Land Commission ...	125	MacSwiney (Pension) Act, 1950 ...	194
Irish Legal Terms Advisory Com- mittee ...	73	Mails, Conveyance of ...	160, 161
Irish Lights Commissioners ...	152	Management of Government Stocks ...	26
Irish Manuscripts Commission ...	31, 33	Manufacturing Accounts, Prisons and St. Patrick's, Clonmel ...	81
Irish News Agency ...	197	Manuscripts, Ancient, Facsimile Re- production of ...	52
Irish Plate, The ...	44	Manuscripts Commission, Irish ...	31, 33
Irish, Publications in ...	107, 116	Maps, Sales of ...	48, 53
Irish Red Cross Society ...	182, 184	Marine Products Industries ...	137
Irish Text Books ...	48, 107, 108	Marine Services, Transport and ...	149
Irish Translation of the New Testa- ment ...	46	Marine Works Act, 1902 ...	17
Irish Vocabularies ...	95	McEnery Memorial Scholarship Fund ...	106
		Medical Benefits ...	211
Judges, Circuit ...	83	Medical Referees ...	34
Judgments Registry Fees ...	86	Mental Treatment Act, 1945 ...	77
Judicature Fees ...	86	Mercantile Marine Fees ...	152
Juries Act, Expenses under the		Meteorological Services, Aviation and ...	153
Electoral Act and the ...	39	Mianraí, Teoranta ...	142
Jurors Lists ...	83, 84	Military Service Pensions ...	193
Justice, Office of the Minister for ...	73	Milk and Dairies Act ...	63
		Milk Production, Improvement of ...	55
Keeper of State Papers ...	89	Minerals Development ...	142, 143
Kelp and Seaweeds ...	137, 140	Miscellaneous Expenses ...	44
Killury or Nelan Fund ...	101	Miscellaneous Social Welfare Ser- vices ...	212
		Model Schools ...	97
Laboratory Grants ...	107	Murphy Bequest ...	119
Laboratory, State ...	27	Museum, Heraldic ...	115, 119
Labour Court ...	142	Museum, National ...	115, 119
Land Acts 91, 125, 126, 127, 130		Music, Summer Courses in ...	116
Land Bond Fund ...	126		
Land Commission, Irish ...	125	National College of Art ...	116
Land Commission Warrants ...	84	National Film Institute of Ireland ...	116
Land Registry and Registry of Deeds ...	87	National Gallery ...	124
Land Rehabilitation Project ...	56, 58	National Health Insurance ...	211
Lands ...	125	National Health Insurance Fund ...	202, 211
Law Charges ...	41	National Library ...	115, 119
Law Expenses, General ...	41	National Museum ...	115, 119
Law Society, Incorporated ...	44	National School Teachers' Superan- uation ...	97, 98, 99
Leaden Models Industry ...	137	National Stud ...	55, 62
Legal Terms, Irish, Advisory Com- mittee ...	73	National Theatre Society, Ltd. ...	44
Letterkenny Railway ...	17	Nationality and Citizenship Certifi- cates ...	74
Library, National ...	115, 119	Naval Service ...	183
Licence Fees, Wireless ...	180	Nelan Fund, Killury or ...	101
Licences, Hackney Car, etc. ...	77	New Testament, Irish Translation of the ...	46
Life Saving Service, Coast ...	149, 150	News Agency, Irish ...	197
Lighthouse Fund, General ...	13	Nurses, Training of ...	215
Limestone Subsidy, Ground ...	56		
Lismore Endowment ...	109	Offences against the State Acts ...	182, 184
Liss Endowment ...	102	Office of Public Works ...	15
Live Stock Breeding Act, 1925 ...	56, 62	Office of the Attorney General ...	41
Live Stock, Improvement of ...	55	Office of the Comptroller and Auditor General ...	8
Loans, Agricultural ...	56, 62, 67	Office of the Minister for Agriculture ...	54
Loans, Fishery ...	72	Office of the Minister for Defence ...	184
Loans, Industrial, etc. ...	140	Office of the Minister for Education ...	95
Local Appointments Commission ...	28	Office of the Minister for External Affairs ...	196
Local Authorities, Grants to 40, 70, 91, 92, 214		Office of the Minister for Finance ...	9
Local Authorities (Works) Act, 1949 ...	92	Office of the Minister for Health ...	214
Local Defence Force ...	193, 194		
Local Government ...	91		
Local Loans Fund 10, 15, 16, 42, 126, 130			
Local Security Force ...	75, 76		
Local Taxation Grant ...	63, 72, 108		

	PAGE
Office of the Minister for Industry and Commerce	141
Office of the Minister for Justice	73
Office of the Minister for Lands	125
Office of the Minister for Local Government	91
Office of the Minister for Posts and Telegraphs	160
Office of the Minister for Social Welfare	200
Office of the Registrar General of Births, etc.	217
Office of the Revenue Commissioners	11
Office of the Secretary to the President	2
O'Halloran, Father, Memorial Fund	105
Oifig na Gaeltachta agus na gCeantar gCúng	221
t-Oireachtas, An	116
Oireachtas Debates	46
Oireachtas, Houses of the	3
Oireachtas Restaurant	3
Old Age Pensions	204
Olympic Council of Ireland	44
Ordnance Survey	52
Organisation for European Economic Co-Operation	199
Orphans' Pensions, Widows' and	210
Our Lady's Home	82
Outturn of the Year	iii
Parental Moneys	121
Parks	18, 21
Patents	159
Paymaster-General's Office	9
Pension Fund, Secondary Teachers'	107
Pensions, Army	193
Pensions, Blind Persons	204
Pensions Board, Army	193
Pensions, etc., Dublin Metropolitan Police	34
Pensions, etc., Garda Síochána	34
Pensions Investment Account	210
Pensions, Old Age	204
Pensions, Royal Irish Constabulary	34
Pensions, Widows' and Orphans'	210
Personal Injuries Compensation	34, 35, 44, 76, 150, 194
Phoenix Park National School	18
Pigs and Bacon Acts	57, 63
Place Names, Commission on	31, 33
Plate, The Irish	44
Population Problems and Emigration, Commission on	33
Post Office Savings Bank	164, 169
Posts and Telegraphs	160
Posts and Telegraphs, Superannuation, etc., Charges	162, 177
Potatoes, Black Scab in	57
Poultry and Egg Production	55
Preparatory Colleges	97, 99
President's Establishment	2
Prices Advisory Body	143
Primary Education	97
Printing, Stationery and	46
Prisons	79
Prisons and St. Patrick's, Clonmel, Manufacturing Accounts of	81

	PAGE
Property, Injuries to	44
Prosecutions, Criminal, Expenses of	41
Public Concerts	179
Public Libraries Act, 1947	92
Public Record Office	89
Public Servants, Defence of	41
Public Trustee	125
Public Works and Buildings	18
Public Works, Office of	15
Publicans' Licences	84
Publications, Censorship of	73
Publications in Irish	107, 116, 118
Publications, Official, Advertisements in	48
Publications, Sales of	48, 118
Rates on Agricultural Land	40
Rates on Government Property	37
Rates on Premises occupied by Representatives of External Governments	37
Record Office, Public	89
Red Cross Society, Irish	182, 184
Referee and Advisory Committee	193
Referees, Medical	34
Reformatory and Industrial Schools	121
Reformatory and Industrial Schools	75, 97, 121
Register Office, General	217
Registrar General of Births, etc.	217
Registration Council (Secondary Education)	96, 112
Registration Office, Industrial and Commercial Property	159
Registry of Deeds, Land Registry and	87
Reid Bequest	102
Relief of Distress	24
Rents and Leaseholds Commission	32, 33
Repatriation and Maintenance of Destitute Irish Persons Abroad	196, 197
Repayments to Contingency Fund	224
Report of the Comptroller and Auditor General	iv
Representatives Abroad	196
Reproduction of Ancient Manuscripts, Facsimile	52
Research, Agricultural	54
Research and Standards, Institute for Industrial	142
Research Grants	54, 117
Research, Veterinary	54, 61
Residences, Teachers'	98, 138
Restaurant, Oireachtas	3
Retired Allowances, Superannuation and	34
Revenue Commissioners, Office of the	11
Reward Fund, Garda Síochána	72, 78
Road Fund	77, 94
Road Traffic Act, 1933	77, 94, 146
Road Transport Acts	78, 146
Rosse Fund	156
Royal Irish Constabulary Pensions	34
Rural Electrification	142
Rural Improvements Scheme	24
Rural Industries	137, 140

	PAGE
Salmon Export Licences ...	72
Savings Bank, Post Office ...	164, 169
Schemes, Employment and Emergency ...	24
Scholarships, Agricultural ...	54
Scholarships, Gaeltacht Holiday ...	98
Scholarships, Secondary Schools ...	107
Scholarships, Technical Instruction ...	113
Scholarships, University ...	116
School Books, Free ...	98
School Meals (Gaeltacht) Acts, 1930 and 1933 ...	212
Schools and Farms, Agricultural ...	54
Schools ...	97
Schools, Reformatory and Industrial Science and Art ...	121
Sea Fisheries ...	70
Sea Fisheries Association ...	71, 72
Seamen, Compensation and other Payments to ...	150
Seamen, Distressed, Relief of ...	150
Seanad Éireann ...	3
Seanadóirí ...	3
Seaweeds and Kelp ...	137, 140
Secondary Education ...	107
Secondary Teachers' Pension Fund ...	107
Secret Service ...	38
Shannon Navigation ...	17
Sheriffs ...	83
Ships, Survey and Inspection of ...	151
Slaughter of Cattle and Sheep Acts ...	57, 63, 66
Smith, Erasmus, Endowment ...	111
Social Insurance ...	223
Social Insurance Fund ...	202, 223
Social Welfare Acts ...	201, 202, 210, 211, 223
Social Welfare, Office of the Minister for ...	200
Social Welfare Services, Miscellaneous ...	212
Special Inquiries, Commissions and ...	31
Spinning Industry ...	137
Sporting Rights ...	21, 72
Stamps, Fee ...	4, 14, 29, 45, 74, 78, 82, 84, 86, 88, 89, 130, 198
State Laboratory ...	27
State Papers, Keeper of ...	89
State Solicitors ...	41
Stationery and Printing ...	46
Statistics Office, Central ...	6
Statutory Inquiries ...	91, 214
Steamer Services ...	149
Stock and Store Accounts ...	iv
Stud, National ...	55, 62
Subsidies ...	56, 57, 141, 153
Sugar (Control of Import) Act, 1936 ...	144
Superannuation and Retired Allowances ...	34
(See also Posts and Telegraphs, Superannuation, etc., Charges).	
Superannuation of Teachers ...	97, 98, 99
Superphosphate, Importation of ...	55
Supplementary Agricultural Grants ...	40
Supplies and Services (Temporary Provisions) Act, 1946 ...	144, 211
Supplies Branch ...	141

	PAGE
Supreme Court and High Court of Justice ...	85
Surrender of Balances, 1951-52 ...	iv
Survey, Ordnance ...	52
Survey, Valuation and Boundary ...	50
Taoiseach, Department of the ...	5
Teachers' Residences ...	98, 138
Teachers, Superannuation of ...	97, 98, 99
Teachtai ...	3
Technical Assistance ...	220
Technical Instruction ...	113
Telegraphs, Posts and ...	160
Telephone Capital ...	23, 161, 178
Theatre Society, Ltd., National ...	44
Therapeutic Substances Act, 1932 ...	216
Tourism ...	222
Toy Industry ...	137
Trade Loans (Guarantee) Act, 1939 ...	146
Trade Marks and Designs ...	159
Trade Pavilion at Frankfurt ...	143, 146
Training Colleges ...	97, 99, 100
Transport and Marine Services ...	149
Treaty, Allowances under Article 10 of ...	34, 162, 165, 177
Trustee, Public ...	125
Turf Schemes ...	142
Under Sheriffs ...	83
Unemployment Assistance ...	207, 208
Unemployment Fund ...	202, 207, 208
Unemployment Insurance and Unemployment Assistance ...	207
United Nations Organisation ...	199
Universities and Colleges ...	43
Vaccine Lymph Supply ...	214, 216
Valuation and Boundary Survey ...	50
Veterinary College ...	54, 61
Veterinary Research ...	54, 61
Vocabularies, Irish ...	95
Vocational Education Committees ...	113, 141
Voters Lists ...	83
Weights and Measures Acts ...	78, 146
Whale Fisheries Act, 1937 ...	70, 72
Wheat Order, 1951 ...	57
Widows' and Orphans' Pensions ...	210
Widows' and Orphans' Pensions Fund ...	164, 202, 210
Wireless Broadcasting ...	179
Wireless Services, Civil Aviation and Meteorological ...	162
Witnesses' Expenses ...	3, 41, 193
Workmen's Compensation ...	34
Works and Buildings, Public ...	18
Works, Office of Public ...	15
Wreck and Salvage ...	150, 152
Young Ireland Movement, Centenary Commemoration ...	115, 116

ANALYSIS, UNDER VOTES, OF THE REPORT OF THE CONTROLLER AND AUDITOR GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT

Number and Title of Vote	Report		Number and Title of Vote	Report	
	Page	Para.		Page	Para.
1. President's Establishment	—	none	39. Office of the Minister for Education ...	xv	45-46
2. Houses of the Oireachtas	—	none	40. Primary Education ...	xvi	47-48
3. Department of the Taoiseach ...	—	none	41. Secondary Education ...	xvii	49
4. Central Statistics Office	—	none	42. Technical Instruction ...	—	none
5. Comptroller and Auditor General ...	—	none	43. Science and Art ...	xvii	50-51
6. Office of the Minister for Finance ...	—	none	44. Reformatory and Industrial Schools ...	xviii	52-53
7. Office of the Revenue Commissioners ...	iv	6-10	45. Dublin Institute for Advanced Studies ...	—	none
8. Office of Public Works	—	none	46. National Gallery ...	xviii	54
9. Public Works and Buildings ...	v	11-13	47. Lands ...	—	none
10. Employment and Emergency Schemes ...	vi	14-17	48. Forestry ...	xviii	55-57
11. Management of Government Stocks ...	—	none	49. Gaeltacht Services ...	xix	58
12. State Laboratory ...	—	none	50. Industry and Commerce	xix	59-73
13. Civil Service Commission	—	none	51. Transport and Marine Services ...	xxiii	74-77
14. An Chomhairle Ealaíon	—	none	52. Aviation and Meteorological Services ...	xxv	78-84
15. Commissions and Special Inquiries ...	—	none	53. Industrial and Commercial Property Registration Office ...	—	none
16. Superannuation and Retired Allowances ...	—	none	54. Posts and Telegraphs ...	xxvii	85-90
17. Rates on Government Property ...	—	none	55. Wireless Broadcasting ...	—	none
18. Secret Service ...	—	none	56. Defence ...	xxix	91-98
19. Expenses under the Electoral Act and the Juries Act ...	—	none	57. Army Pensions ...	xxxii	99
20. Supplementary Agricultural Grants ...	—	none	58. External Affairs ...	xxxii	100
21. Law Charges ...	—	none	59. International Co-operation	—	none
22. Universities and Colleges	—	none	60. Office of the Minister for Social Welfare ...	—	none
23. Miscellaneous Expenses	—	none	61. Old Age Pensions ...	xxxii	101-102
24. Stationery and Printing	vii	18-23	62. Children's Allowances	—	none
25. Valuation and Boundary Survey ...	—	none	63. Unemployment Insurance and Unemployment Assistance ...	xxxii	103-105
26. Ordnance Survey ...	—	none	64. Widows' and Orphans' Pensions ...	xxxiii	106-107
27. Agriculture ...	viii	24-35	65. National Health Insurance ...	xxxiv	108-109
28. Fisheries ...	xii	36-41	66. Miscellaneous Social Welfare Services ...	—	none
29. Office of the Minister for Justice ...	xiv	42	67. Health ...	—	none
30. Garda Síochána ...	—	none	68. General Register Office	—	none
31. Prisons ...	—	none	69. Dundrum Asylum ...	—	none
32. District Court ...	—	none	70. Technical Assistance ...	—	none
33. Circuit Court ...	—	none	71. Oifig na Gealtachta agus na gCeantar gCúng ...	—	none
34. Supreme Court and High Court of Justice ...	—	none	72. Tourism ...	xxxv	110-111
35. Land Registry and Registry of Deeds ...	—	none	73. Social Insurance ...	xxxv	112-113
36. Public Record Office ...	—	none	74. Repayments to Contingency Fund ...	—	none
37. Charitable Donations and Bequests ...	—	none			
38. Local Government ...	xiv	43-44			

REPORT ON THE PROGRESS OF THE WORK OF THE BOARD OF TRADE AND COMMERCE IN THE YEAR 1953-54

Section	Paragraph	Text
I. THE BOARD OF TRADE AND COMMERCE	1	The Board of Trade and Commerce was established in 1953...
	2	The Board of Trade and Commerce was established in 1953...
	3	The Board of Trade and Commerce was established in 1953...
	4	The Board of Trade and Commerce was established in 1953...
	5	The Board of Trade and Commerce was established in 1953...
	6	The Board of Trade and Commerce was established in 1953...
	7	The Board of Trade and Commerce was established in 1953...
	8	The Board of Trade and Commerce was established in 1953...
	9	The Board of Trade and Commerce was established in 1953...
	10	The Board of Trade and Commerce was established in 1953...
	11	The Board of Trade and Commerce was established in 1953...
	12	The Board of Trade and Commerce was established in 1953...
	13	The Board of Trade and Commerce was established in 1953...
	14	The Board of Trade and Commerce was established in 1953...
	15	The Board of Trade and Commerce was established in 1953...
	16	The Board of Trade and Commerce was established in 1953...
	17	The Board of Trade and Commerce was established in 1953...
	18	The Board of Trade and Commerce was established in 1953...
	19	The Board of Trade and Commerce was established in 1953...
	20	The Board of Trade and Commerce was established in 1953...