





APPROPRIATION ACCOUNTS, 1948-49.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1949, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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 ACCOUNTS OF THE PUBLIC SERVICES, 1948-49.

 REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

1. In submitting my first report on the appropriation accounts I have followed generally the practice of my predecessors in regarding the accounts, with the notes thereon, as self-explanatory, and I have therefore confined my remarks to the relatively few items of expenditure which, after communicating with the Accounting Officers, appeared to call for notice or investigation or to cases in which I have considered it desirable to amplify the explanations given in the accounts.

Out-turn of the Year.

2. The gross estimates for public services for the financial year 1948-49, as shown by the summary on page xxxvii., amounted to £75,319,647, and the gross expenditure to £68,121,146 17s. 11d. Appropriations in aid were estimated at £3,543,349, but the amount realized was only £3,419,269 18s. 10d., and the actual amount applied in aid of expenditure was £3,284,824 4s. 3d., the balance falling to be surrendered.

The total amount to be surrendered is £7,074,421 0s. 11d., which is arrived at as follows:—

	£	s.	d.
Receipts realized £3,419,269 18s. 10d., of which £3,284,824 4s. 3d. was applied in aid of expenditure, leaving surplus receipts for surrender amounting to ...	134,445	14	7
Expenditure was £68,121,146 17s. 11d., falling short of the estimate by £7,198,500 2s. 1d.; the latter figure is reduced by deficiencies of appropriations in aid on certain votes, amounting to £258,524 15s. 9d., leaving a net saving of ...	6,939,975	6	4
Total amount to be surrendered ...	£7,074,421	0	11

The amount to be surrendered, £7,074,421 0s. 11d., represents approximately 9.8 per cent. of the supply grants, the principal savings being :—

Amount.			Vote No.	Service.
£	s.	d.		
2,233,687	3	9	55	Industry and Commerce.
1,133,098	13	10	56	Aviation and Meteorological Services.
965,595	2	3	29	Agriculture.
875,708	0	5	63	Defence.
258,126	7	11	72	Alleviation of Distress.
206,727	7	7	74	Civil Service Remuneration.
200,611	14	1	27	Widows' and Orphans' Pensions.
162,500	5	9	44	National Health Insurance.
113,168	11	7	67	Miscellaneous Social Welfare Services.

In no case has the provision made by Dáil Éireann been exceeded, nor is an excess vote necessary.

Stock and Store Accounts.

3. 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.

Surrender of Balances on 1947-48 Votes.

4. The balances to be surrendered out of votes for the public services for 1947-48 amounted to £5,268,658 12s. 0d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £2,522 1s. 6d. on the grant for Forestry, referred to in paragraph 2 of the previous report, has been made good by a vote of the Oireachtas.

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 31st March, 1949. 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 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Revenue Account.

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

Extra-statutory Repayments of Customs and Excise Duties.

7. Extra-statutory repayments of Customs duties and of Excise duties amounting to £6,258 12s. 8d. and £1,713 12s. 7d., respectively, were made during the year.

Remissions and Amounts Irrecoverable.

8. 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 31st March, 1949. Heretofore it had been the practice to include in the list of extra-statutory remissions cases in which the assessed party had died insolvent. Following, however, an examination of the position the Revenue Commissioners have decided that on the true construction of the term "remission" the duty in some of these cases could not properly fall to be remitted. In these instances the duty has been passed as irrecoverable and the schedules for the year under review have been furnished to me on this basis. I have made a test examination of the items included in the schedules with satisfactory results.

The schedules show that the total amount remitted or passed as irrecoverable in the year was £6,971 15s. 9d., made up as follows:—

	£	s.	d.
Income Tax	6,686	4	4
Super Tax and Sur Tax	231	12	3
Other Duties	53	19	2
	<hr/>		
	£6,971	15	9
	<hr/>		

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

	£	s.	d.
<i>Remission.</i>			
On compassionate grounds	50	0	0
<i>Amounts Irrecoverable.</i>			
Composition settlements	4,754	19	5
Miscellaneous ; Liability not enforceable, etc. ...	2,166	16	4
	<hr/>		
	£6,971	15	9
	<hr/>		

VOTE 7.—OLD AGE PENSIONS.

Subhead A.—Pensions and Supplements.

9. Following on the enactment of the Social Welfare Act, 1948, the rates of Old Age Pensions and Pensions to Blind Persons were increased as from 7th January, 1949, whilst cash supplements under Article 4 of the Social Welfare (Cash Supplements) Order, 1947 (Statutory Rules and Orders, No. 76 of 1947) ceased to be payable. Certain modifications of the qualifying conditions were also incorporated in the Act.

The necessary additional financial provision was made by way of supplementary estimate.

VOTE 9.—OFFICE OF PUBLIC WORKS.

Insurance of Workmen.

10. As stated in a note to the account, 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, Limited, which is in liquidation, remain charged to a suspense account. A sum of £6,017 4s. 0d., being portion of the premium paid for the year 1938-39, also remains charged to the suspense account pending settlement of the Commissioners' claim against the Liquidator. Sums amounting to £1,908 18s. 0d. which would otherwise have been payable to the Association under the policies have been retained by the Commissioners as a set-off against their claim. In reply to a recent inquiry I have been informed that the Notice for service on contributories, referred to in paragraph 10 of the last report, was duly issued and resulted in the collection of a further £2,500 by the Liquidator. I have also been informed that further recoveries from contributories who have not discharged their liabilities would be unlikely without recourse to additional legal processes and that as such proceedings would tend to dissipate the amount already collected the matter has been referred to Counsel for advice. Negotiations have, I understand, been proceeding on the claim against the underwriters, which is still unsettled.

VOTE 10.—PUBLIC WORKS AND BUILDINGS.

Office of the Consul General, New York.

11. Premises in New York which had been leased by Aerlite Éireann, Teoranta, for a term of 21 years from 1947 at a yearly rent of \$20,000 were taken over for the purpose of providing

suitable offices for the Consul General. In consideration for the transfer of the lease the Commissioners of Public Works paid to the company the sum of £20,282 7s. 0d., which was equivalent to the expenditure incurred by the company on the renovation of the premises. This amount is included in the charge to subhead A.—Purchase of Sites and Buildings. Other expenditure incurred in connection with the acquisition of the premises and the transfer thereto of the Consulate General are charged to the vote as follows :—

	£	s.	d.
Subhead C.—Maintenance and Supplies—			
Alterations (\$1,765)	438	4	9
Subhead D.1.—Furniture, Fittings and Utensils—			
Furniture taken over from Aerlinte			
Éireann, Teoranta	4,035	9	1
Expenses of removal (\$413.03)	102	11	1
Subhead E.—Rents, Rates, etc.—			
Payment to landlord of former premises as consideration for surrender of lease (\$411.46)	102	3	3

In addition, the vote for Stationery and Printing (No. 21) includes a charge of £646 18s. 5d. for office equipment and supplies taken over from Aerlinte Éireann, Teoranta. Part of the acquired premises had been sublet at a rent of £1,000 a year and another portion appeared to be surplus to requirements and available for subletting. As no revenue had been received in respect of the property I communicated with the Accounting Officer and was informed that the question of the collection of the rent and the letting of the surplus accommodation was being pursued in consultation with the Department of External Affairs.

Subhead A.—Purchase of Sites and Buildings.

Subhead B.—New Works, Alterations and Additions.

Subhead L.—Appropriations in Aid.

12. Certain buildings in the Phoenix Park which had been used in part by the Department of Education for the accommodation of a preparatory college and in part by the army were taken over during the year by the Dublin Corporation at the request of the Minister for Health for use as a tuberculosis hospital, the Corporation being granted a lease for a term of 99 years subject to a fine of £120,000 and a yearly rent of £2,600. The amount of the fine, which was received in the year and is credited to subhead L., was determined by reference to the cost of providing alternative accommodation for the preparatory college and for army use.

The property known as Shanganagh Castle was purchased for £30,000, together with auctioneer's fees, for use as a preparatory

college, and £22,550 2s. 0d. is included in the charge to subhead A. in respect of this purchase, £9,000 having been paid in the previous year. Expenditure amounting to £11,883 4s. 7d., which is borne on subhead B., was also incurred during the year on the provision of temporary dormitory accommodation in the grounds of the Castle. It is estimated that a permanent scheme of adaptation of the premises to render them suitable for the purpose of a preparatory college will cost £55,000.

Subhead J.2.—Arterial Drainage—Construction Works.

Brosna Catchment Drainage Scheme.

13. The Brosna catchment drainage scheme is the first drainage scheme undertaken by the Commissioners under the provisions of Part II of the Arterial Drainage Act, 1945.

The total cost of the scheme is estimated to amount to £1,080,000. The expenditure during the year amounted to £67,965 15s. 11d. and, as noted in the account, the value of the services rendered to the scheme by engineering plant and machinery has been estimated at £30,640 0s. 6d.

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

Subhead K.2.—Maintenance of Engineering Plant and Machinery.

Subhead K.3.—Central Engineering Workshop and Stores.

14. Specific provision was included in the Estimates of previous years for the purchase and maintenance of plant and machinery for drainage works only, and when equipment was purchased for engineering work other than drainage, its cost was charged against the work, credit being allowed for any residual value when the equipment was withdrawn. This procedure led to accounting difficulties which have been overcome by extending the ambit of the vote and making specific provision under the above subheads for all the engineering plant and machinery required for the various works undertaken by the Commissioners, the value of the service rendered to each work now being assessed on a hire charge basis and recorded in a note appended to the appropriation account.

Subhead L.—Appropriations in Aid.

Bourn Vincent Memorial Park.

15. The credit to this subhead includes receipts from the Bourn Vincent estate, amounting to approximately £4,450, the

main items being £4,214 2s. 3d. from the sale of live stock, wool, and dairy and farm produce, £119 1s. 6d. from rents and £109 from lettings of sporting and fishing rights. I understand that the greater portion of the cereal and root crops produced was retained for the feeding of the live stock.

VOTE 11.—EMPLOYMENT AND EMERGENCY SCHEMES.

16. Provision was made under subhead F. (Urban Employment Schemes), subhead G. (Rural Employment Schemes) and subhead J. (Reconditioning or Repair of Public Roads subject to Heavy Turf Transport) for grants towards expenditure by local authorities on schemes for the provision of employment. The grants 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. Accounts of the expenditure were examined by Local Government Auditors whose certificates have been furnished to me in support of the charge to the vote.

The expenditure charged to subhead H. (Minor Employment Schemes) and subhead I. (Development Works in Bogs used by Landholders and other Private Producers) related to schemes administered by the Special Employment Schemes Office. In some counties the schemes were carried out on its behalf by the county engineers who received imprests from the vote which were subsequently accounted for in detail.

The schemes for which provision is made under subheads K. (Farm Improvements Scheme), L. (Seed Distribution Scheme) and M. (Lime Distribution Scheme) were administered by the Department of Agriculture acting on behalf of the Special Employment Schemes Office. The charge to subhead K. includes grants to rated occupiers of holdings for improvement works on their farms and expenditure on a field drainage scheme operated in counties Galway and Mayo, together with administrative expenses in connection therewith and with the schemes for the distribution of seed and lime, direct expenditure on which is charged to subheads L. and M., respectively. Provision was made for the payment, subject to certain conditions, of grants to the rated occupiers equivalent to one-half of the approved estimated cost of the labour required for improvement works carried out, the maximum grant payable to any one applicant under any seasonal scheme being £100 and the minimum grant £5, except in Congested Districts, where the minimum grant was £1. The grants paid amounted to £236,072 18s. 3d., made up as follows:—

	£	s.	d.
Land reclamation and field drainage ...	67,757	16	1
Improvement of farmyards, laying of concrete floors in out-offices, etc. ...	48,931	17	6
Construction or improvement of farm roadways ...	46,297	4	0
Construction or improvement of water-courses ...	39,303	5	8
Construction, improvement or removal of fences ...	22,379	0	8
Construction of water and liquid manure tanks, and silos, etc. ...	10,907	1	4
Construction of cattle enclosures ...	496	13	0
	£236,072	18	3

Expenditure on the field drainage scheme in counties Galway and Mayo amounted to £37,912 8s. 9d., the work being carried out under a system of direct labour by men formerly employed on the production of hand-won turf. Farmers participating in the scheme were required to contribute towards the cost at the rate of £4 per statute acre, and a sum of £3,633 is included in the exchequer extra receipts in respect of these contributions. Administrative expenses amounting to £75,739 5s. 9d. account for the remainder of the charge to subhead K.

The scheme for which provision was made under subhead N. (Rural Improvements Scheme) was administered by the Special Employment Schemes Office, either directly or through the agency of county engineers. Grants were made towards the cost of works for the joint benefit of groups of two or more farmers, consisting of accommodation roads to houses, farms and bogs, small drainage works (excluding field drains), roads which connect two county roads, and the erection or reconstruction of small bridges. Only works which were estimated to cost not less than £40 were considered. In most cases State grants of 75 per cent. of the estimated cost, excluding county engineers' fees, were paid, the balance being contributed by the beneficiaries. Contributions in cash were usually collected, but contributions either of materials or labour were also considered, and the contributors or members of their families were afforded the opportunity of employment on the works. The expenditure during the year on approved works amounted to £133,612 6s. 6d. but cash contributions amounting to £29,394 14s. 3d. reduced the charge to the vote to £104,217 12s. 3d.

The charge to subhead O. (Miscellaneous Schemes) relates to expenditure on works of an emergency character or for the relief of unemployment and distress. These works were administered either by the Special Employment Schemes Office or by other Departments acting on its behalf.

VOTE 27.—WIDOWS' AND ORPHANS' PENSIONS.

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

17. Consequent on the passing of the Social Welfare Act, 1948, cash supplements ceased to be payable in the case of contributory pensions as from the week ended 30th September, 1948, and in the case of non-contributory pensions as from the week ended 6th January, 1949, with a resultant saving of £200,724 13s. 7d. on this subhead. The Act provided, *inter alia*, for the payment of increased rates of pension from the Widows' and Orphans' Pensions Fund and for increased contributions from employers and employees.

VOTE 29.—AGRICULTURE.

Subhead F.2.—Grants to Private Agricultural Schools, etc.

18. In connection with the establishment of a new agricultural college at Gurteen, Ballingarry, Co. Tipperary, the Department of Finance sanctioned the payment, subject to certain conditions, of a grant equal to one-half of the certified expenditure incurred on the necessary renovation, repair and construction of buildings, and on essential equipment, up to a maximum of £9,000. Under this arrangement payment of the full grant became due and was made from this subhead. Provision was included in a supplementary estimate for a grant of £10,500 to St. Patrick's Agricultural College, Monaghan, towards the cost of purchasing the property and adapting and equipping it for the purposes of agricultural education and the grant was paid to the college authorities in the year under review.

Subhead G.3.—Fertilisers Subsidies.

19. The expenditure of £1,375 18s. 8d. charged to this subhead relates to payments made to two concerns in respect of superphosphate imported from Holland. Including £1,287 10s. 0d. paid in the previous year, the subsidy on this fertiliser, of which 3,559½ tons was imported, amounted to £2,663 8s. 8d. No subsidy was paid in the year under review to manufacturers of artificial fertilisers.

Subhead G.4.—Improvement of Poultry and Egg Production.

20. Apart from remuneration and travelling expenses of staff amounting to £33,420 8s. 10d., the expenditure on this service consisted mainly of grants towards the cost of providing accommodation and equipment for poultry-keeping and of subsidies on sales of day-old chicks. Grants paid direct by the

Department totalled £35,978, comprising £11,805 towards the establishment or extension of commercial hatcheries, £23,031 towards the establishment or extension of approved hatching-egg supply farms and to pedigree poultry breeders, and £1,142 towards the cost incurred by ordinary poultry-keepers in providing poultry-houses to accommodate adult birds. Also, £15,644 10s. 9d. was paid to certain County Committees of Agriculture in recoupment of grants made by them to ordinary poultry-keepers towards the cost of chicken houses and equipment. Subsidies paid to licensed hatchery owners on sales of day-old chicks totalled £10,221 14s. 7d.

Pursuant to section 7 of the Poultry Hatcheries Act, 1947, which came into operation on 1st December, 1948, the Minister for Finance sanctioned fees varying from £1 to £20, according to incubator capacity, for poultry hatchery licences, and a fee of 10s. for a provisional permit for each egg supply farm. As will be seen from the account, fees amounting to £2,221 12s. 7d. were brought to account as appropriations in aid.

Subhead H.—Grants to County Committees of Agriculture.

21. The charge to this subhead comprises normal grant amounting to £139,858, special temporary grant totalling £4,883, payments amounting to £62,646 12s. 5d. for the purpose of supplementing committees' expenditure on the production of lime for agricultural purposes, and recoupment of £1,563 7s. 11d. expended by seven committees on grants towards the cost of the erection of poultry-houses in Gaeltacht areas.

The normal grant of £139,858 includes a sum of £73,343, approximately equivalent to the proceeds of the agricultural rate of 2d. in the £ levied under the Agriculture Act, 1931, and extra grants, amounting to £66,515, equivalent to the amount of the income of committees from rates in excess of the statutory minimum.

Subhead I.3.—Scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas.

22. Reference was made in paragraph 22 of the previous report to the placing of contracts amounting to £101,145 8s. 0d. for the erection in each of the counties Donegal and Galway of a central building and 100 glasshouses, and to the payment of instalments totalling £45,685 on foot of the contracts. Further instalments amounting to £44,080 were paid in the year under review. The charge to the subhead also includes £3,133 11s. 0d. for architects' fees, and £5,926 15s. 9d. for remuneration and travelling expenses of staff, and general expenses.

Each grower for whom a glasshouse was erected entered into an agreement to repay £150 of the cost, with interest at 2½ per cent. per annum, by annual instalments of £20 or 10 per cent.

of the net proceeds of the crop, whichever was the less, and to bear a proportion of the running expenses of the scheme. In the 1948 season, tomato plants propagated in the central buildings were transferred to 143 glasshouses then ready for planting and approximately 111 tons of tomatoes were marketed, the net proceeds of sale being £13,794 2s. 0d., of which £10,855 6s. 1d. was paid to the growers and the balance of £2,938 15s. 11d., credited to appropriations in aid. The full amount due by the growers under the terms of the agreements was £3,369 12s. 7d., but owing to the fact that several glasshouses were not ready for planting until the season was well advanced, and to an outbreak of disease among the plants in one area, it was decided to postpone the collection of sums amounting to £430 16s. 8d.

Subhead M.M.5.—Special temporary scheme of loans for the purchase of cattle and sheep.

23. The special scheme of loans to assist farmers who suffered serious and abnormal losses of cattle and sheep as a result of severe weather conditions in the early months of the year 1947 ceased in the course of the financial year 1947-48, and the charge to this subhead represents sums paid to the Agricultural Credit Corporation, Limited, in respect of the cost of administering the scheme, at the rate of 2 per cent. per annum on the amount of loans outstanding from time to time.

As stated in paragraph 23 of the previous report, the loans are free of interest and are repayable in four instalments spread over a period of four years, the first instalment falling due eighteen months after the date of issue. Sums received during the year in repayment of loans amounted to £55,667 3s. 11d. and are included under subhead P.—Appropriations in Aid. The amount outstanding at 31st March, 1949, in respect of these loans was £246,468 10s. 7d. as shown in the statement appended to the account.

Subhead M.6.—Improvement of the Creamery Industry.

24. The charge of £22 to this subhead represents a payment to the Dairy Disposal Company, Limited, for the conversion of issued share capital into paid up capital.

It was mentioned in the previous report that the Dairy Disposal Company, Limited, had repaid £91,000 on foot of an advance of £112,000 made in March, 1933, to cover trading losses incurred up to 31st December, 1931. A further sum of £21,000 being the balance of the advance was repaid during the year under review. Including other receipts amounting to £3,188 10s. 0d., arising from the disposal of creamery properties, sums paid over by the company and brought to account as exchequer extra receipts totalled £24,188 10s. 0d. The total

expenditure from voted moneys to 31st March, 1949, on the improvement of the creamery industry amounted to £1,197,869 5s. 6d., and receipts were £384,218 18s. 7d., leaving a net charge on public funds of £813,650 6s. 11d.

Subhead M.10.—Potato Reserve Scheme.

25. Having regard to the wheat supply position, to the fact that the yield from the 1947 potato crop was considerably below average, and to the possibility of a shortage of oatmeal, arrangements were made for the accumulation of a ware potato reserve in 1948. Approximately 1,892 tons of potatoes were purchased, of which 951 tons were supplied to Dublin merchants, and 941 tons sold to the British Ministry of Food. The expenditure of £26,562 8s. 11d. charged to this subhead comprises a balance of £782 17s. 6d. relating to the 1947 reserve, and £25,779 11s. 5d. in respect of the 1948 reserve the total cost of which, including £780 1s. 6d. paid in 1947-48, amounted to £26,559 12s. 11d. Receipts from sales of the 1948 reserve amounted to £21,866 1s. 0d., of which £480 8s. 0d. was brought to account as appropriations in aid in 1947-48 and £21,385 13s. 0d. in the year under review.

Subhead O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc.

26. Reference was made in paragraph 27 of the previous report to arrangements whereby growers who sold wheat of the 1943 harvest were enabled to obtain, in exchange for docketts which they had received from authorised purchasers of the wheat, fertiliser credit vouchers for 2s. 6d. per barrel of wheat sold, and the fertiliser suppliers were recouped the amount of the allowances made by them on submission of monthly claims supported by the relevant credit vouchers. These arrangements continued in operation during the year under review and were extended to growers of the 1944 wheat crop. Including expenditure of £242,213 5s. 3d. charged to this subhead, the sums paid to fertiliser suppliers in connection with the redemption of the 1943 and 1944 docketts amounted, at 31st March, 1949, to £352,213 12s. 3d.

Provision was included in a supplementary estimate for the payment of compensation to seed assemblers for surplus stocks of spring seed wheat left on hands at the end of the 1948 sowing season. Compensation, subject to a maximum of 5s. per barrel, was offered on the basis that no payment would be made in respect of any quantity of surplus stock up to 10 per cent. of an assembler's purchases from growers, and that the maximum quantity on which payment would be made to an individual assembler would not exceed 25 per cent. of his purchases. Under this

arrangement, sixty-five assemblers were paid compensation totalling £8,216 1s. 2d.

The expenditure also includes £4,323 11s. 3d. in respect of subsidy paid in connection with imported winter and spring seed wheat.

Subhead O.10.—Emergency Powers (Tillage) Orders.

27. The Orders relating to compulsory tillage, made by the Government under the Emergency Powers Acts and the Supplies and Services (Temporary Provisions) Act, 1946, required the occupiers of arable lands to cultivate a specified proportion of their holdings, and the Minister for Agriculture was empowered to enter on and take possession of those holdings whose occupiers failed to comply with the provisions of the Orders, and to cultivate such holdings or make conacre or other lettings. The charge to this subhead comprises £62,626 4s. 3d. for salaries, wages and allowances, £18,280 1s. 2d. for travelling and miscellaneous expenses, and £1,847 17s. 0d. representing the cost of seeds, manures and fencing materials, together with the cost of the erection of fencing and of other operations incidental to the cultivation of entered holdings and the harvesting of crops grown thereon.

The Tillage Orders also regulated the disposal of sums realised from the sale of crops and from lettings. The receipts may be applied in or towards (a) defraying expenses incurred by the Minister for Agriculture in the exercise of the powers conferred on him by the Orders, (b) paying debts due to a State authority by the occupiers of entered holdings, or (c) paying rates due to a local authority by such occupiers. The total receipts in connection with this service to 31st March, 1949, amounted to £28,057 0s. 11d., of which £23,703 17s. 10d. was applied towards defraying expenses, including £2,076 7s. 0d. brought to account as appropriations in aid during the year under review. The sums disbursed to 31st March, 1949, totalled £4,232 9s. 9d., comprising £3,000 11s. 5d. to State and local authorities and £1,231 18s. 4d. to the occupiers of the holdings concerned.

Reference was made in previous reports to the fact that it was not possible for the Department ultimately to make a profit in connection with the enforcement of the Orders relating to compulsory tillage. I understand that in the cases where the expenses exceeded the receipts, the total of the deficits amounted at 31st March, 1949, to £12,312 19s. 6d., as compared with £12,327 10s. 8d. at 31st March, 1948.

Subhead P.—Appropriations in Aid.

Levy on the slaughter of cattle and sheep.

28. As stated in previous reports, the provisions of the Slaughter of Cattle and Sheep Acts relating to the collection of

levy in respect of cattle and sheep slaughtered for human consumption ceased to be in force as from 1st August, 1936. The amount received in the year under review in respect of levy due but uncollected on the date mentioned was £345 0s. 7d., and the amount of levy outstanding at 31st March, 1949, was £1,467 7s. 7d. As noted in the account, sums totalling £246 2s. 10d. were written off with the sanction of the Minister for Finance.

VOTE 30.—AGRICULTURAL PRODUCE SUBSIDIES.

Subsidies, Allowances, etc., for Dairy Produce.

29. 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. 2d. per gallon for the period 1st May to 31st October, and at 1s. 4d. per gallon for the period 1st November to 30th April. The sums disbursed on allowances on creamery butter produced on and after 1st April, 1948, amounted to £2,184,843 15s. 8d., of which £2,132,217 11s. 10d. was paid from this vote and £52,626 3s. 10d. from the Dairy Produce (Price Stabilisation) Fund. The charge to the vote also includes payments amounting to £4,355 0s. 9d. to the proprietors of registered butter factories in respect of non-creamery butter acquired by them and sold to the Butter Marketing Committee for household use, bringing the total of such payments, including £81,140 5s. 3d. charged to the vote in 1947-48, to £85,495 6s. 0d. Following the removal, as from 28th April, 1948, of the restrictions on the purchase and distribution of non-creamery butter, allowances were also paid on stocks of non-creamery butter held by the proprietors of registered butter factories at the close of business on 27th April, 1948, and the amount disbursed under this heading was £4,074 3s. 2d. In addition to expenditure of £1,877,318 6s. 4d. in the year 1947-48 on allowances on creamery butter produced in that year, payments amounting to £68,852 19s. 10d. were made during the year under review, bringing the total cost of these allowances for the production of the year 1947-48 to £1,946,171 6s. 2d., as compared with £828,109 0s. 1d. for the year 1946-47. The remainder of the expenditure charged to the vote, £85,006 5s. 2d., comprises a payment of £40,000, on account, made to the Butter Marketing Committee in respect of a deficiency in the Committee's trading account for the year ended 31st March, 1949, and sums totalling £45,006 5s. 2d. paid to creameries in connection with the Department's scheme for the cold storage of creamery butter.

As stated in the account, a loss of £7,054 was incurred in connection with the purchase and sale by the Butter Marketing Committee of 2,138 cwts. of non-creamery butter. The subsidy paid on this butter amounting to approximately £11,171 is included in the sum of £85,495 6s. 0d. referred to above.

Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, Emergency Powers (No. 270) Order, 1943, and Creamery Butter (Prices for Catering Establishments) Orders, 1948.

Dairy Produce (Price Stabilisation) Fund.

30. The income of the Fund from levies, mainly on home sales of creamery butter and raw cheese, amounted to £17,229 9s. 11d., as compared with £49,582 6s. 2d. in the previous year, during which additional receipts arose from levy collected on stocks of butter in hand at the commencement of business on 17th April, 1947. The Creamery Butter (Prices for Catering Establishments) Order, 1948 (Statutory Instrument No. 247 of 1948), and the Creamery Butter (Prices for Catering Establishments) (No. 2) Order, 1948 (Statutory Instrument No. 355 of 1948) prescribed prices for creamery butter sold to catering establishments by virtue of permits issued under Article 9 of the Emergency Powers (Distribution of Butter) Order, 1944 (Statutory Rules and Orders, No. 121 of 1944). The Orders required that payment, on account, should be made to the Minister for Agriculture at the rate of 6d. per lb. and 9d. per lb., respectively, on the issue of permits for the period 31st July to 29th October, 1948, and the period commencing on or after 30th October, 1948. In accordance with the terms of the Orders, receipts totalling £26,572 19s. 3d. were paid into the Dairy Produce (Price Stabilisation) Fund during the year under review.

The payments out of the Fund include the sum of £52,626 3s. 10d. mentioned in paragraph 29, for allowances on creamery butter produced in 1948-49, payments to the Butter Marketing Committee of £5,765 to meet administrative expenses, and £22,370 18s. 2d. in recoupment of the balance of a deficiency in the Committee's trading account for the year ended 31st March, 1948, due mainly to expenditure on the cold storage of butter for winter consumption and in respect of which a payment of £30,000, on account, was made from the vote for Agricultural Produce Subsidies in the year 1947-48.

VOTE 31.—FISHERIES.

Subhead F.5.—Miscellaneous.

31. Section 35 of the Fisheries Act, 1939, which was brought into operation on 1st January, 1948, by the Fisheries Act, 1948 (Commencement) (No. 4) Order, 1946 (Statutory Rules and Orders, No. 191 of 1946), provided for the restriction of the use of nets in freshwater and for the payment of compensation to the owners of nets and, under certain conditions, to their employees. No payments were made to owners during the year, but compensation amounting to £1,456 2s. 8d. was paid to fifteen employees in

March, 1949, and is included in the charge to this subhead.

Subhead G.2.—Repayable Advances for Boats and Gear.

32. Including the advances of £23,000 charged in this account, the total advances for boats and gear to 31st March, 1949, amounted to £178,500. The half-yearly instalments of the annuities set up to repay these advances falling due to 31st March, 1949, amounted to £140,622 6s. 3d., while the sums collected by the Sea Fisheries Association from borrowers and transferred to the Department in payment of the annuity instalments amounted to £127,631 14s. 7d., including £10,022 17s. 5d. repaid in the year under review and credited to appropriations in aid. The repayments were, therefore, in arrear on 31st March, 1949, to the extent of £12,990 11s. 8d., as compared with £10,418 15s. 10d. on 31st March, 1948.

Subhead G.3.—Repayable Advances for General Development.

33. The total advances for general development in course of redemption by the Sea Fisheries Association, including a sum of £2,200 charged in this account, amounted at 31st March, 1949, to £12,100. These advances are repayable over a period of twenty years by half-yearly instalments covering principal and interest, and sums totalling £502 6s. 11d. were repaid during the year under review and are included in the appropriations in aid. A grant of £6,500 was made to the Sea Fisheries Association in the year out of moneys provided from the Transition Development Fund established by sub-section (1) of section 30 of the Finance Act, 1946.

Fishery Loans.

34. Repayments of fishery loans, which are accounted for as appropriations in aid, amounted to £10 5s. 9d., and the balance outstanding on these loans at 31st March, 1949, was £20,369 17s. 9d., including arrears of £20,332 7s. 5d. There were no remissions during the year under the Fisheries (Revision of Loans) Act, 1931.

VOTE 34.—PRISONS.

35. The statement of the manufacturing and farm accounts appended to the appropriation account has been examined, and local test examinations of the conversion books and other records dealing with manufacturing operations have been carried out with satisfactory results.

VOTE 41.—LOCAL GOVERNMENT.

Subhead I.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932.

36. In addition to the expenditure of £600,400 9s. 5d. charged to this subhead, grants totalling £884,851 towards the cost of housing schemes were made to thirty seven local authorities out of moneys provided from the Transition Development Fund.

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

Subhead I.3.—Grants under the Housing (Amendment) Act, 1948.

37. As stated in the account, it was anticipated that the Housing (Amendment) Act, which was before the Oireachtas when the Estimate for 1948-49 was prepared, would have become law before the end of 1947, and 1947 was, accordingly, inserted in the citation of the Housing Acts in Parts II and III of the Estimate under subheads I. 2. and I. 3. The Act did not, however, become law until 13th January, 1948.

Section 16 (3) of the Housing (Amendment) Act, 1948, adopted a provision contained in section 5 (3) of the Housing (Financial and Miscellaneous Provisions) Act, 1932, prohibiting the making of a grant in respect of the reconstruction of a house unless the suitability of the dwelling for reconstruction had been certified before the work was commenced. In the course of the test examination of these grants cases were observed in which this condition did not appear to have been complied with, and in reply to my inquiry I have been informed that the departmental practice has been not to apply the terms of the sub-section rigidly but to maintain adequate administrative safeguards to ensure that grants are paid only in respect of appropriate reconstruction work, and that an amendment of the sub-section is being included in legislation which it is proposed to introduce in 1950.

Motor Tax Account.

38. A test examination has been applied to the Motor Tax Account with generally 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 nine cases this audit had not been completed at the date of my test examination.

The gross proceeds of motor vehicles, etc., duties in 1948-49, including £32,412 2s. 10d. attributable to fines collected by the Department of Justice, amounted to £2,390,203 9s. 9d., as compared with a total of £2,004,197 12s. 2d. in the previous year. Fees amounting to £6,257 10s. 6d. received on behalf of the Com-

missioner of the *Gárda Síochána* under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937 (Statutory Rules and Orders, No. 92 of 1937) are also included in the receipts. 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, 1948-49.

VOTE 44.—NATIONAL HEALTH INSURANCE.

Subhead B.—Benefits, Expenses of Administration and Supplements (Grants-in-Aid).

39. On the passing of the Social Welfare Act, 1948, cash supplements ceased to be payable as from 3rd October, 1948, to recipients of sickness or disablement benefit under the National Health Insurance Acts, but the benefits payable from the National Health Insurance Fund were increased with a consequent additional charge on voted moneys in respect of the Exchequer contribution based on the cost of benefits and administration. The saving of £167,224 12s. 10d. on the subhead reflects the net financial effect of these changes in the year under review.

Section 17 (2) of the National Health Insurance Act, 1947, provides that the sum payable to the National Health Insurance Fund out of moneys provided by the Oireachtas in respect of expenditure on benefits and administration in any financial year shall be paid in such amounts and at such times "during that financial year" as the Minister for Finance shall determine. A sum of £4,689, being the balance of the contribution from voted moneys in respect of the year ended 31st March, 1948, was paid into the National Health Insurance Fund and charged to the vote in the year under review with the authority of the Department of Finance. I understand that steps are being taken to amend section 17 (2) of the Act with retrospective effect so as to enable payments ascertained to be due to the Fund to be made without restriction as to the date of payment.

Subhead F.—Substitutive Allowances.

40. In paragraph 40 of the previous report reference was made to the amounts paid provisionally to public assistance authorities in respect of their disbursements under the Social Welfare (Substitutive Allowances) Order, 1948 (Statutory Instrument No. 8 of 1948) during the period of suspension by *Cumann an Árachais Náisiúnta ar Shláinte* of payment of benefits under the National Health Insurance Acts. The sum of £4,573 3s. 0d. charged to this special subhead, which was opened with the authority of the Department of Finance, represents recoupment to public assistance authorities of balances of expenditure in connection with payments made under the Order, the total amount refunded to 31st March, 1949, including £53,415 0s. 3d. charged to the vote

in 1947-48, being £57,988 3s. 3d. Under the terms of the Order each public assistance authority is entitled to recoupment of the amount which the Minister for Social Welfare certifies as having been expended by that authority, but I am informed that as certificates by Local Government Auditors in respect of the expenditure incurred by some public assistance authorities are still awaited the Minister has not yet given his certificate.

VOTE 46.—PRIMARY EDUCATION.

Subhead A.3—Preparatory Colleges, etc.

41. The average boarding cost per student in the school year 1948-49 ranged from 14s. 2d. to 19s. 6d. per week as compared with 13s. 4d. to 18s. 10d. per week for the previous year. The average fee paid by the students was £17 13s. 2d. as compared with £15 9s. 6d. for the previous year.

Accounts have been furnished to me showing the receipts and expenditure for the school year 1948-49 in connection with the farms and gardens attached to the colleges. In three of the six accounts the receipts exceeded the expenditure whilst the other three accounts disclosed deficits. Periodical inspections of the farms are carried out by officers of the Department of Agriculture, and their reports are available to me.

Subhead D.—Superannuation, etc., of Teachers.

42. In previous reports reference was made to the concession granted to certain women teachers to allow them to continue in the service beyond the prescribed age limit of 60 years. With the consent of the Minister for Finance the concession was further extended to allow women teachers whose service is efficient to continue in the service up to 65 years of age.

VOTE 47.—SECONDARY EDUCATION.

Non-Voted Services.

Ciste Shéamais A. Mhic Shuibhne.

43. By direction of the Department of Finance an account has been appended to the appropriation account for Secondary Education in respect of a sum of £100 transferred to the Minister for Education by the Government, to whom it was bequeathed by the late Séamus A. MacSuibhne for educational purposes. It was decided that the Fund should be used to provide a medal to be competed for annually at the leaving certificate examination. As shown in the account, the balance of the bequest, after meeting the cost of the design and dies for the medal, was invested in 3 $\frac{3}{4}$ per cent. Financial Agreement Loan.

VOTE 49.—SCIENCE AND ART.

*Non-Voted Services.**Duais-Chiste an Uachtaráin de h-Íde.*

44. In paragraph 43 of the report on the accounts for the year 1946-47 reference was made to the donation to the Minister for Education by An Dochtúir Dubhglas de h-Íde of a sum of £300 the annual income from which was to be used for the purpose of encouraging the development of Irish historical painting, including portraiture, by the award of a medal for the best work of the kind in each year. As shown in the appended account of the Fund, a further sum of £250 was donated by An Dochtúir de h-Íde to the Minister for Education for this purpose.

VOTE 52.—LANDS.

Subhead I.—Improvement of Estates, etc.

45. In connection with the scheme whereby certain lands in Co. Meath, available for the relief of congestion, are reserved for allottees from the Gaeltacht, sums amounting to £37 7s. 10d. expended in providing necessary improvements are charged to this subhead. The total expenditure borne on the vote for Lands in connection with the scheme since its inception in 1934-35 to 31st March, 1949, amounts to £103,631 19s. 7d. In addition, expenditure amounting to £2,050 9s. 10d., which was subsequently recouped to the Land Commission by the Office of Public Works, was incurred on the erection of a schoolhouse.

Under the scheme for the provision of holdings in certain counties in Leinster for migrants from districts where there is acute congestion the expenditure, including the cost of general improvements (roads, drains, fences, etc.), borne on the vote during the year amounts to £72 8s. 9d. The total charges in respect of this migration scheme since 1937-38 amount to £140,750 16s. 2d. made up as follows:—

	£	s.	d.
Buildings:—			
Advances	14,290	0	0
Free Grants	71,780	17	0
Stock and poultry	7,549	17	7
Grants for fencing	3,025	0	0
Fuel and fodder	3,592	14	11
Removal expenses	7,008	13	1
Tillage, etc.	925	19	7
Implements	5,786	14	2
General improvements (roads, drains, fences, etc.)	26,790	19	10
	£140,750 16 2		

VOTE 54.—GAELTACHT SERVICES.

*Subhead H. 3.—Grants under the Housing (Gaeltacht) Acts,
1929 to 1939.*

46. The aggregate amount of the grants and loans which may be made under the Housing (Gaeltacht) Acts was increased from £750,000 to £900,000 by section 2 of the Housing (Gaeltacht) (Amendment) Act, 1949.

During the year the sanctions given for a number of grants and loans were cancelled as the applicants were unable or unwilling to comply with the conditions attached to them, and the position at the 31st March, 1949, was as follows:—

	£
(i) Total amount of grants sanctioned ...	479,920
Total amount of actual payments ...	469,058
(ii) Total amount of loans sanctioned ...	177,437
Total amount of loans for which certificates have been issued to the Commissioners of Public Works ...	174,611

Subhead J.—Losses.

47. This subhead was opened with the authority of the Department of Finance to bring to account certain payments to workers in compensation for the loss of personal belongings in a fire at Elly Bay Toy Factory in April, 1947. As noted in the account, the stock of materials, packing, etc., destroyed was valued at £5,423 18s. 5d., and a sum of £13 6s. 1d. was charged to the vote for the year 1947-48 to make good cash lost in the fire. A note in the account of the vote for Public Works and Buildings for the year 1947-48 records that the value of the buildings and furniture destroyed amounted to £3,300.

Industrial Loans.

48. I have been furnished with a schedule concerning the industrial loans from which it appears that there were no advances made during the year ended 31st March, 1949. Arrears, including interest accrued, due at that date, amounted to £10,878 5s. 9d. as compared with £10,862 17s. 7d. on 31st March, 1948. Included in the arrears is a sum of £10,823 6s. 9d. due by a company which ceased to exist in 1925. As stated in previous reports, the realization of such security as is held by the State was the subject of negotiations, but owing to certain legal difficulties realization cannot be effected.

VOTE 55.—INDUSTRY AND COMMERCE.

Subhead C.1.—Incidental Expenses.

49. With a view to ensuring the maintenance of supplies of milk in the counties Cavan, Meath and Monaghan during a strike

by milk vendors in those areas in June, 1948, the Minister for Finance sanctioned the recoupment to the local authorities concerned of losses incurred in operating milk depots. A charge of £492 2s. 1d. has been made to this subhead in respect of the cost to the local authorities of providing and distributing milk, and £429 12s. 0d. has been credited under appropriations in aid in respect of sales at the milk depots.

Subhead K.—Food Subsidies.

50. The expenditure charged to this subhead, totalling £12,385,889 6s. 4d., was made up as follows:—

	£	s.	d.
Flour	9,859,642	5	2
Wheaten Meal	87,016	8	6
Bread	, 45,957	7	9
Oatmeal	26,973	1	10
Tea	1,830,000	0	0
Sugar	519,479	8	4
Margarine	16,820	14	9
	£12,385,889	6	4

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 providing any additional capital in excess of the agreed figure. The amount of £9,859,642 5s. 2d. included in the charge to this subhead represents payments of subsidy, on account, in respect of losses incurred in the allocation of imported wheat and flour during the period 22nd February, 1948, to 26th February, 1949. The final adjustment of the subsidy payable for the years 1946-47 and 1947-48 had not been completed at 31st March, 1949.

The subsidy on wheaten meal for the cereal year 1947-48 was paid 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.

Subsidy on batch bread ceased to be payable after 1st November, 1947, consequent on a reduction in the price of flour, but the sum of £28,479 10s. 3d. is charged to this subhead in respect of subsidy payable for periods prior to that date. It was subsequently decided that the price of flour should be further reduced by 2s. 6d. per sack as from 1st November, 1947, but it was not possible to give effect to this decision until after 21st February, 1948, and, in consequence, subsidy was paid at the rate of 2s. 6d. per sack on flour used by bakers in the period 1st

November, 1947, to 21st February, 1948, payments amounting to £17,477 17s. 6d., being included in the charge to this subhead.

Subsidy on oatmeal calculated on the difference between 37s. 6³/₄d. per barrel and the actual price, subject to a maximum of 41s. per barrel, paid by the miller, was paid to each miller licensed under the Emergency Powers (Milling of Oats) Order, 1941 (Statutory Rules and Orders, No. 417 of 1941) and was limited to oatmeal manufactured by the millers from native oats of the 1947 crop and sold by them in the period 1st September, 1947, to 15th April, 1948.

The subsidy on tea was paid to Tea Importers (Éire), Limited, and represented the difference between the cost price of tea plus overhead expenses and the selling price. The audited accounts of the company for the year ended 31st March, 1949, showed a net trading loss of £1,989,785, which with a balance of £37,173 due from the previous account made a total deficit of £2,026,958. Against this sum was credited £1,830,000 paid as subsidy and £175,638 Indian excise tax refunded, leaving a balance of £21,320 due to the company at 31st March, 1949.

Subsidy at the rate of 2d. per lb. continued to be payable on sugar sold for domestic consumption. The sum of £519,479 8s. 4d. charged to the subhead was paid to Comhlucht Síúicre Éireann, Teoranta, but the amount due to the Company had not been finally determined at 31st March, 1949.

The sum of £16,820 14s. 9d. charged to this subhead represents subsidy at the rate of 3d. per lb. on margarine sold by manufacturers for domestic consumption in the period 1st to 31st March, 1948. Each claim was certified by the auditors of the manufacturers concerned and verified by officers of the Department of Industry and Commerce.

Subhead L.—Fuel Subsidy.

51. The arrangements with Fuel Importers (Éire), Limited, under which losses incurred by the company on the sale of turf, timber fuel and coal were borne by the company and issues were made from voted moneys in recoupment thereof, continued in operation. The total payments to the company, including £1,000,000 issued in the year under review, amounted at 31st March, 1949, to £6,776,000.

Subhead M.—Miscellaneous Turf Production Schemes.

52. The charge to this subhead includes £60,977 11s. 0d. paid to local authorities in recoupment of losses incurred on the sale of turf otherwise than to Fuel Importers (Éire), Limited, govern-

ment departments and local institutions. The total amount recouped to 31st March, 1949, including £113,466 17s. 9d. paid in previous years, was £174,444 8s. 9d. The remainder of the charge to the subhead, £820 2s. 0d., related to expenditure on the maintenance of the Glencree bog roads.

Subhead O. 1.—Advances to Mianraí, Teoranta.

53. In paragraph 55 of the previous report particulars were given of the adjustment of the liability to the Minister for Industry and Commerce of Mianraí, Teoranta, pursuant to section 2 (3) of the Minerals Company Act, 1947. After giving effect to this adjustment the indebtedness of the company for advances, including £16,428 in the year under review, and for interest thereon, was at the 31st March, 1949, £96,706 4s. 3d.

Operations of Bord na Móna.

Subheads P.1. to P.5.

54. The issues from the Grants-in-Aid during the year comprised £4,000 for cost of administration (subhead P. 2.), £45,000 for experiment and research (subhead P. 4.) and £222,667 in respect of the cost of the turf production scheme hitherto undertaken by County Councils (subhead P. 5.). It is stated in the note to subhead P. 5. that it was decided during the year to confine production under this scheme to machine-won turf and that only 90,000 tons was produced against a revised estimate of 200,000 tons. It is also stated that the reduced production was due to adverse weather conditions, late arrival of machines from abroad, and inexperience of the crews operating the machines. The unexpended balance on this subhead was £1,677,333 whilst there was a deficiency in the estimated receipts of £1,756,797 11s. 5d.

Section 52 of the Turf Development Act, 1946, provides for the payment out of voted moneys during 1946-47, and in each of the nine subsequent financial years, of grants towards expenses incurred by Bord na Móna on experimental and research work, subject to a limitation of £120,000. The issues under this head, including the sum of £45,000 charged to subhead P. 4. totalled £100,300 at 31st March, 1949.

A sum of £10,221 10s. 2d. was received from Bord na Móna, and is included in the exchequer extra receipts, in respect of interest on advances made for the development of Clonsast Bog. At 31st March, 1949, the amounts outstanding, including interest, for advances made from voted moneys for the development of bogs were :—

		£	s.	d.
Clonsast	...	188,411	4	4
Glenties	...	8,950	0	0
Kilberry	...	5,500	8	2
Other Bogs	...	70,145	0	0
		<hr/>		
		£273,006	12	6
		<hr/>		

Subhead S.—Repayment of Advances for Rural Electrification.

55. Section 41 (3) of the Electricity (Supply) (Amendment) Act, 1945, provides that one moiety of the total amount of the moneys advanced for rural electrification to the Electricity Supply Board out of the Central Fund shall be repaid to the Fund out of moneys provided by the Oireachtas. The sum of £225,000 charged to this subhead relates to the repayment to the Central Fund of one-half of the amount of £450,000 advanced during the calendar year 1947 for rural electrification.

VOTE 56.—AVIATION AND METEOROLOGICAL SERVICES.

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

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

56. Expenditure during the year on constructional works including furnishing of buildings at Dublin, Shannon (Rineanna) and Shannon (Foynes) Airports amounted to £134,741 8s. 9d., £165,511 17s. 6d., and £482 5s. 4d., respectively, bringing the total expenditure, as at 31st March, 1949, to £862,302 18s. 1d. for Dublin Airport, £1,586,051 18s. 8d. for Shannon Airport (Rineanna) and £163,262 18s. 5d. for Shannon Airport (Foynes), exclusive of expenditure on the acquisition of land.

It was observed that expenditure amounting to £1,169 12s. 3d. was incurred on work for which a sum of £757 8s. 3d. had been sanctioned and I have asked that the approval of the Department of Finance be obtained for the excess expenditure.

Subhead M.—Management of Dublin Airport.

57. The agreement between the Minister for Industry and Commerce and Aer Rianta, Teoranta, provides, *inter alia*, that the Minister, with the approval of the Minister for Finance, shall determine the actual loss arising out of the management of the airport. The loss so determined for the year ended 31st March, 1949, and charged to this subhead, was £4,689 10s. 11d.

Under the agreement the Company was granted the use of

certain equipment purchased from public funds and was required to maintain inventories of all the items supplied. It was observed in the course of audit that the inventories envisaged in the agreement were not maintained but I understand that with a view to rectifying the matter a comprehensive stocktaking has now been carried out. I have inquired whether it has been found possible to effect a reconciliation between the records of purchases from voted moneys and the stocktaking returns.

Subhead N.—Subsidy in respect of Air Services.

58. In paragraph 61 of the previous report reference was made to the fact that subsidy up to the limit of £750,000 prescribed by section 19 of the Air Navigation and Transport Act, 1946, had been paid to Aer Rianta, Teoranta. Pending the enactment of legislation to extend the subsidy limit no payments in respect of subsidy could be made to Aer Rianta, Teoranta, in the year under review, and the provision of £600,000 fell to be surrendered.

Suspense Account.

59. It was observed that receipts described as concession fees were credited to a suspense account and in reply to an inquiry I was informed that these receipts represent fees charged by the Department on sales made by certain companies operating from sites at Dublin Airport, and that the sites have been let to the companies at annual rents payable in addition to the concession fees. I have asked for further information on this matter.

VOTE 59.—UNEMPLOYMENT INSURANCE AND
UNEMPLOYMENT ASSISTANCE.

Subhead A.—Payments to the Unemployment Fund.

60. The saving of £146,477 5s. 1d. on the amount provided under this subhead was due to the cessation of payment of cash supplements as from the 17th August, 1948, offset to some extent by an increase in the Exchequer contributions under the Unemployment Insurance Acts. I am informed that the saving attributable to the cessation of cash supplements amounted to approximately £184,000 and that the increase in Exchequer contributions was approximately £37,000.

VOTE 61.—POSTS AND TELEGRAPHS.

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

61. The losses borne on the vote for the year ended 31st March, 1949, amounted to £3,604 8s. 6d. A classified schedule of these losses is set out at page 222. At page 225 particulars are given of 30 cases in which cash shortages or misappropriations

amounting to £2,638 6s. 3d. were discovered; the sums in question were made good and no charge to public funds was necessary.

Stores.

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

As shown in Appendix II, the value of engineering stores held on the 31st March, 1949, was £933,904, an increase of £349,407 over the previous year. Stores other than engineering stores were valued at £313,982, included in this amount being a sum of £71,608 in respect of stores held for other Government Departments.

Revenue.

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

Sums amounting to £71 18s. 3d. due for telephone services were written off during the year as irrecoverable.

Post Office Savings Bank Accounts.

64. The accounts of the Post Office Savings Bank for the year ended 31st December, 1948, were submitted to a test examination with satisfactory results. As in previous years the figure shown in the accounts in respect of the total interest credited to depositors has been estimated but any necessary adjustment will be made in a subsequent year. The interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £1,420,204 18s. 11d. Of this sum, £897,602 4s. 5d. was paid and credited to depositors in respect of interest, management expenses amounted to £106,688 4s. 1d. and £415,914 10s. 5d. was set aside towards provision against depreciation in the value of securities.

Post Office Factory.

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

Including works in progress on the 31st March, 1949, the expenditure on manufacturing jobs during the year amounted to £54,722, expenditure on repair work (other than repairs to mechanical transport) amounted to £23,334, and expenditure on mechanical transport repairs to £7,304.

VOTE 63.—DEFENCE.

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

66. Expenditure amounting to £605 8s. 7d. was incurred on the transport of grooms and horses in connection with a continental horse show which was abandoned. The show authorities had intimated their willingness to recoup the expenses incurred and I inquired whether any refund had been obtained. I was informed that when application for recoupment was made it was found that no moneys were available for the purpose, and that the matter will be pursued in connection with a proposal to send a team to compete at the same centre in 1950, the show authorities having agreed to reconsider the matter in the event of a team being sent.

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

67. The sanction of the Department of Finance was obtained in January, 1945, for expenditure of £4,300 on the purchase of materials for works which are being carried out at a military aerodrome. Expenditure on civilian labour was also incurred in connection with the project and I am informed that owing to a misunderstanding sanction was not obtained for this expenditure, which has amounted to £3,720 5s. 7d., but that covering authority has now been sought.

The sanction accorded in 1945 also covered the provision of plant and equipment, including a sum of £2,200 for the purchase of one mile of light railway track with bogies and locomotive. It appears that the locomotive was not put into service and that the use of the bogies, which had been hand-operated for a short period, was discontinued. I was informed that the equipment could not be operated owing to lack of sufficient labour and that the question of the use to which it will be put in future is under consideration.

Subhead K.—Provisions and Allowances in lieu.

68. 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.	1948-49.	1947-48.
Cost of production ...	2.7 pence per lb.	3.1 pence per lb.
Cost delivered Dublin ...	3.1 „ „ „	3.5 „ „ „
Meat.		
Dublin	20.1 „ „ „	18.3 „ „ „
Curragh	21.6 „ „ „	18.3 „ „ „

The average price of cattle purchased for the Dublin and

Curragh areas was £53 6s. 1d. and £51 11s. 6d. per head, respectively, as compared with £47 11s. 1d. and £45 18s. 2d. in the previous year, while the average production of beef per head was 664 lbs. and 617 lbs., respectively, as compared with 641 lbs. and 618 lbs.

As noted in item 8 of the statement of losses appended to the account, a sum of £139 6s. 5d. was written off in respect of three cattle which were condemned as unfit for human consumption. This loss involved a weight of 2,344 lbs. of meat and further losses amounting to 5,687 lbs. of meat arose mainly through contamination due to lack of storage facilities. I understand that particulars of these losses have now been reported to the Department of Finance and that the sanction of that Department has been sought for the expenditure necessary to install cold storage facilities.

Subhead M.—Clothing and Equipment.

69. A contract for the supply of 24,000 yards of serge lining at 5s. 4d. per yard was placed in September, 1947, in connection with the provision of greatcoats. The adoption of a new pattern greatcoat was under consideration at that time and as the new specification provided for a lining of cotton italian cloth efforts were made to cancel the contract for serge. These efforts were unsuccessful as the serge was in process of production but the contract was short-closed on delivery of 16,703 yards and it was decided to use the serge as lining for the new pattern coats instead of the lighter material specified. As the price of the latter was approximately one-half that of the serge, I inquired regarding the purchase of materials whilst the question of specification remained undecided and was informed that it was not known, when the demand issued, whether or when the new pattern greatcoat would be approved and that in fact approval was not given until December, 1947.

Subhead P.—Warlike Stores.

70. 4,128,568 rounds of ammunition, purchased in 1940 which were found to be defective, were returned to the suppliers, and 4,000,500 rounds were received in replacement free of any charge other than the cost of transport. As noted in the account, the value of the balance of 128,068 rounds was written off with the sanction of the Department of Finance. It appears that whilst the ammunition returned as defective had been packed in chargers and bandoliers the replacements were not so packed and I have been informed that inquiries are being made regarding the supply of these items.

Subhead P.1.—Air-raid Precautions.

71. It was stated in paragraph 75 of the previous report that proposals for the adjustment of discrepancies in the accounts of

air-raid precautions stores had been submitted to the Department of Finance. I have asked for further information regarding the discrepancies disclosed.

Reference was made in paragraph 84 of the report on the accounts for the year 1945-46 to the arrangements made for the disposal by local authorities of stores towards the cost of which State grants had been paid, and for accounting for the amounts realized. It appears that quantities of such stores remain unsold and I have been informed that the matter is under consideration.

Subhead P.2.—Naval Service.

72. Four motor torpedo boats which had been recommended for disposal by Boards of Survey were sold in the year under review for the sum of £1,000, which was the highest offer received after tenders had been sought by public advertisement, and by invitation.

One of the boats sold had been delivered in 1943 with two similar vessels, which remain in service. I inquired regarding the circumstances in which the third vessel became unserviceable and was informed that a detailed survey revealed that it would not have been economical to effect repairs to it, and that the condition of the other two vessels was such that major repairs enabled them to be kept in service.

Considerable stocks of spare parts are held in store and are surplus to requirements as a result of the sale and I understand that the question of their disposal is under consideration.

Subhead R.—Fuel, Light and Water in kind and Fuel Oils.

73. Defence Force Regulations issued in 1942 provided for the supply of electricity for lighting and for certain domestic purposes to married officers' quarters in which electric meters were installed, and for the recovery from the officers of the cost of electricity consumed in excess of the amounts allowable under the scales laid down. In a number of cases meters were not available for installation until 1946, and, accordingly, consumption records could not be obtained prior to that date. Accounts rendered to certain officers in respect of excess consumption in the period since 1946 remain outstanding, and I understand that collection is not being pursued pending a decision on proposals for increases in the consumption scales which were recently submitted to the Department of Finance. Some accounts in respect of excess consumption prior to 1946, in cases in which meters had been installed, are also outstanding.

Subhead B.B.—Medals, etc.

74. In connection with the provision of Emergency Service medals for the regular army two samples of ribbon were submitted by contractors at prices of 1s. 0½d. and 4s. 4d. per yard,

respectively. The cheaper ribbon was reported on favourably after test and its adoption was agreed to by the Department of Defence. A contract was, however, placed for the supply of 5,000 yards of the dearer ribbon in January, 1949, and in reply to my inquiry I was informed that there was no alternative to this purchase as the contractors who quoted at the cheaper rate intimated in January, 1949, their inability to deliver satisfactory material for three to four months. I have asked for further information on the matter.

Stores.

75. The sanction of the Department of Finance was obtained for the write-off of £36 0s. 6d. being the loss due to damage caused to articles of army pattern clothing through deterioration while stored at the naval depot. Stocks of naval clothing were also held at the depot, and it appeared that, having regard to the strength of the naval service, they would not be exhausted for a considerable time. I understand that difficulty has also been experienced in preserving these stocks from deterioration and I am in communication with the Accounting Officer on the matter.

It was noted that considerable stocks of certain articles of army clothing and necessaries, surplus to current requirements, were held in store, and having regard to the strength of the army I inquired whether any decision had been taken regarding the continued holding of these stocks. I was informed that the question of disposing of some of them was under consideration and that deterioration in store was unlikely.

Defence Force Regulations provide for the holding of Boards of Survey for the purpose of reporting on stores set aside for condemnation and making recommendations on their disposal. The regulations further provide that normally only stores which have become damaged or deteriorated through fair wear and tear, or articles of minor value, should be submitted to a Board. Certain items of medical stores were written off store charge, having been recommended by Boards of Survey for destruction owing to deterioration in storage. Having regard to the circumstances in which the articles became unserviceable, and to the quantities involved, I considered that the approval of the Department of Finance should have been obtained before the stores were written off and I have communicated with the Accounting Officer accordingly.

Statement of Losses.

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

	£	s.	d.
Cash Losses charged to "Balances Irrecoverable"	731	6	3
Deficiencies of stores and other losses not affecting the 1948-49 vote ...	10,306	13	3

The corresponding figures of losses in the previous year were £362 14s. 2d. and £80,453 15s. 7d.

VOTE 64.—ARMY PENSIONS.

Subhead C.—Wound and Disability Pensions and Gratuities, etc.

77. A pension of £30 per annum for the period 19th May, 1948, to 18th May, 1950, in respect of disablement due to a wound attributable to military service, was awarded under section 10 of the Army Pensions Act, 1932, following a report dated 28th May, 1948, by the Army Pensions Board. The case had been considered by the Board in 1942, when the disability was assessed at less than 20 per cent., and payment of a gratuity of £40 under section 10 was sanctioned by the Minister for Finance on the 27th January, 1943, notification of the award being issued to the claimant on the 29th March, 1943. The award of pension followed an appeal made on the 10th March, 1948, by the applicant under section 18 (2) of the Act, which provides, *inter alia*, that a person to whom a gratuity has been awarded may, within five years of the date of the award, apply to have the case reconsidered. It appeared that the appeal was regarded as having been made within the prescribed statutory period, the date of the award for the purposes of section 18 (2) being deemed to be the date of the issue of notification to the claimant. As the law officers, in another case, had previously expressed doubts whether the commencement of the five year period could be delayed until actual notification I inquired if the legal position on the interpretation of section 18 (2) had been clarified and was informed that legal advice was being sought on the matter.

Subhead G.—Military Service Pensions.

78. The Military Service Pensions Acts, 1924 and 1934, provide for the abatement of pensions awarded under these Acts by reference to any remuneration payable to the pensioners out of public moneys. In the case of members of the *Gárda Síochána* who were in receipt of military service pensions, it had been the practice to regard as remuneration certain allowances which the members received in addition to pay, but sections 2 and 4 of the Military Service Pensions (Amendment) (No. 2) Act, 1945, provided, with effect from 1st April, 1945, that these allowances should be excluded in the calculation of remuneration. The sanction of the Department of Finance was obtained for the refund of amounts over-deducted from pensions prior to 1st April, 1945, and refunds amounting to £10,584 18s. 11d. have been made, of which £10,236 10s. 10d. was paid in the year under review and the balance in the following year.

VOTE 72.—ALLEVIATION OF DISTRESS.

79. The original estimate for this service provided £575,000 for the alleviation of distress in Europe due to war, including grants to international and other organisations in respect of relief activities. A supplementary estimate provided for relief supplies for refugees in Palestine.

The Department of Agriculture expended £281,019 4s. 7d. on the purchase and shipment of supplies of canned meat and potatoes. Of this amount, £204,847 14s. 9d. was expended on canned meat consigned to the National Catholic Welfare Conference, Bremen, £72,750 on canned meat consigned to the American Joint Distribution Committee, Antwerp, and £3,421 9s. 10d. on potatoes sent to Beyrouth to relieve distress among Arab and Jewish refugees. Payments amounting to £9,123 12s. 5d. were made to the Joint Relief Commission of the International Red Cross for transport charges and other expenses incurred by them in connection with the distribution of supplies sent to Europe in previous years. A sum of £2,740 15s. 1d. was paid to the Irish Red Cross Society in recoupment of expenditure on the purchase and shipment of supplies. The charge to the vote also includes £24,000 in respect of a contribution to the United Nations Relief for Palestine Refugees Organisation which was expended mainly on the purchase in this country of oatmeal and its transport to Beyrouth.

The expenditure on potatoes for refugees in Palestine was met, in the first instance, by an advance of £3,421 9s. 10d. from the Contingency Fund in anticipation of a vote of the Oireachtas and the Contingency Fund was duly recouped when the supplementary estimate was taken.

VOTE 76.—ORGANIZATION FOR EUROPEAN ECONOMIC CO-OPERATION.

Subhead A.—Contribution towards the Expenses of the Organization.

80. The charge of £12,275 7s. 0d. to this subhead is the amount of the contribution towards the expenses of the Organization for the first budgetary period 16th April, 1948, to 30th June, 1949. I understand that the accounts of the Organization for this period closed with a surplus of receipts, and that this country's share of the surplus will be credited in relief of the contribution payable in respect of the budgetary period 1st July, 1949, to 30th June, 1950.

W. E. WANN,

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

EXCHEQUER AND AUDIT DEPARTMENT,
DUBLIN, 11th March, 1950.

APPROPRIATION ACCOUNTS, 1948-49.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount Allocated from Vote for Civil Service Remuneration.	Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.	
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.			Estimated.	Realized.		
																		£ s. d.
2	1	PRESIDENT'S ESTABLISHMENT ...	5,140	—	5,140	5,018 0 3	—	5,018 0 3	121 19 9	—	—	—	—	—	—	—	1	
3	2	HOUSES OF THE OIREACHTAS ...	178,200	—	178,200	174,980 4 2	—	174,980 4 2	3,219 15 10	—	—	—	3,219 15 10	—	—	7 16 0	2	
5	3	DEPARTMENT OF THE TAOISEACH ...	21,010	—	21,010	21,430 10 8	—	21,430 10 8	—	420 10 8	—	—	420 10 8	—	—	—	3	
6	4	COMPTROLLER AND AUDITOR-GENERAL ...	32,955	4,405	28,550	30,901 15 5	—	25,853 15 5	2,053 4 7	—	643 0 0	—	—	—	—	2,696 4 7	4	
8	5	OFFICE OF THE MINISTER FOR FINANCE ...	117,485	1,755	115,730	121,002 3 10	5,048 0 0	115,087 19 10	—	3,517 3 10	4,159 4 0	—	3,517 3 10	—	—	4,159 4 0	5	
10	6	OFFICE OF THE REVENUE COMMISSIONERS ...	1,302,300	57,520	1,244,780	1,335,703 11 7	71,249 9 7	1,264,454 2 0	—	33,403 11 7	13,729 9 7	—	33,403 11 7	—	—	13,729 9 7	6	
14	7	OLD AGE PENSIONS ...	5,627,910	2,010	5,625,900	5,596,947 0 6	1,997 11 6	5,594,949 9 0	30,962 19 6	—	—	12 8 6	—	—	—	30,950 11 0	7	
17	8	MANAGEMENT OF GOVERNMENT STOCKS ...	22,250	—	22,250	22,175 7 1	—	22,175 7 1	74 12 11	—	—	—	—	—	—	74 12 11	8	
18	9	OFFICE OF PUBLIC WORKS ...	223,574	32,504	191,070	211,800 17 11	42,557 18 11	169,242 19 0	11,773 2 1	—	10,053 18 11	—	—	—	—	21,827 1 0	9	
22	10	PUBLIC WORKS AND BUILDINGS ...	1,543,007	191,507	1,351,500	1,530,777 18 0	197,480 9 9	1,333,297 8 3	12,229 2 0	—	5,973 9 9	—	—	—	—	18,202 11 9	10	
58	11	EMPLOYMENT AND EMERGENCY SCHEMES ...	1,250,000	—	1,250,000	1,234,715 9 5	—	1,234,715 9 5	15,284 10 7	—	—	—	—	—	—	15,284 10 7	11	
61	12	STATE LABORATORY ...	12,490	—	12,490	11,926 18 6	—	11,926 18 6	563 1 6	—	—	—	—	—	—	563 1 6	12	
62	13	CIVIL SERVICE COMMISSION ...	43,065	10,005	33,060	38,277 11 0	9,929 3 5	28,348 7 7	4,787 9 0	—	—	75 16 7	—	—	—	4,711 12 5	13	
64	14	IRISH TOURIST BOARD ...	40,000	—	40,000	30,000 0 0	—	30,000 0 0	10,000 0 0	—	—	—	—	—	—	10,000 0 0	14	
65	15	COMMISSIONS AND SPECIAL INQUIRIES ...	12,720	—	12,720	8,642 12 6	—	8,642 12 6	4,077 7 6	—	—	—	—	—	—	4,077 7 6	15	
69	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	871,005	25,525	845,480	824,100 15 11	23,272 4 9	800,828 11 2	46,904 4 1	—	—	2,252 15 3	—	—	—	44,651 8 10	16	
72	17	RATES ON GOVERNMENT PROPERTY ...	212,370	870	211,500	210,521 6 6	873 7 10	209,647 18 8	1,848 13 6	—	3 7 10	—	—	—	—	1,852 1 4	17	
73	18	SECRET SERVICE ...	15,000	—	15,000	4,360 15 8	—	4,360 15 8	10,639 4 4	—	—	—	—	—	—	10,639 4 4	18	
74	19	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,000	—	18,000	17,229 19 6	—	17,229 19 6	770 0 6	—	—	—	—	—	—	770 0 6	19	
75	20	MISCELLANEOUS EXPENSES ...	15,830	—	15,830	15,163 0 3	—	15,163 0 3	666 19 9	—	—	—	—	—	—	666 19 9	20	
77	21	STATIONERY AND PRINTING ...	377,275	58,745	318,530	378,513 18 2	63,467 14 10	315,046 3 4	—	1,238 18 2	4,722 14 10	—	1,238 18 2	—	—	4,722 14 10	21	
82	22	VALUATION AND BOUNDARY SURVEY ...	50,535	7,095	43,440	51,777 1 2	7,605 16 10	44,171 4 4	—	1,242 1 2	510 16 10	—	1,242 1 2	—	—	510 16 10	22	
84	23	ORDNANCE SURVEY ...	49,390	4,880	44,510	48,603 5 9	7,614 0 8	40,989 5 1	786 14 3	—	2,734 0 8	—	—	—	—	3,520 14 11	23	
86	24	SUPPLEMENTARY AGRICULTURAL GRANTS ...	3,120,989	—	3,120,989	3,025,024 0 6	—	3,025,024 0 6	95,964 19 6	—	—	—	—	—	—	95,964 19 6	24	
87	25	LAW CHARGES ...	101,460	4,460	97,000	90,607 10 9	5,923 10 7	84,684 0 2	10,852 9 3	—	1,463 10 7	—	—	—	—	12,315 19 10	25	
89	26	UNIVERSITIES AND COLLEGES ...	337,574	—	337,574	323,916 15 9	—	323,916 15 9	13,657 4 3	—	—	—	—	—	—	13,657 4 3	26	
91	27	WIDOWS' AND ORPHANS' PENSIONS ...	510,010	—	510,010	309,398 5 11	—	309,398 5 11	200,611 14 1	—	—	—	—	—	—	200,611 14 1	27	
92	28	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	52,750	—	52,750	52,545 0 0	—	52,545 0 0	205 0 0	—	—	—	—	—	—	205 0 0	28	
93	29	AGRICULTURE ...	2,804,559	420,679	2,383,880	1,783,243 8 0	364,958 10 3	1,418,284 17 9	1,021,315 12 0	—	—	55,720 9 9	—	—	—	965,595 2 3	29	
107	30	AGRICULTURAL PRODUCE SUBSIDIES ...	2,375,000	—	2,375,000	2,294,506 0 9	—	2,294,506 0 9	80,493 19 3	—	—	—	—	—	—	80,493 19 3	30	
109	31	FISHERIES ...	166,081	25,911	140,170	79,490 2 11	24,909 16 2	54,580 6 9	86,590 17 1	—	—	1,001 3 10	—	—	—	85,589 13 3	31	
112	32	OFFICE OF THE MINISTER FOR JUSTICE ...	66,380	—	66,380	65,259 18 6	—	65,259 18 6	1,120 1 6	—	—	—	—	—	—	1,120 1 6	32	
114	33	GÁRDA SIOCHÁNA ...	2,938,569	47,379	2,891,190	2,935,044 0 2	52,736 6 7	2,882,307 13 7	3,524 19 10	—	5,357 6 7	—	—	—	—	3,524 19 10	33	
118	34	PRISONS ...	189,277	21,307	167,970	186,943 16 0	17,707 7 2	169,236 8 10	2,333 4 0	—	—	—	—	—	—	2,333 4 0	34	
122	35	DISTRICT COURT ...	65,950	—	65,950	65,031 12 1	—	65,031 12 1	918 7 11	—	—	—	—	—	—	918 7 11	35	
124	36	CIRCUIT COURT ...	111,889	27,179	84,710	111,698 17 5	27,226 19 9	84,471 17 8	190 2 7	—	—	—	—	—	—	238 2 4	36	
126	37	SUPREME COURT AND HIGH COURT OF JUSTICE ...	71,340	530	70,810	73,277 6 2	683 4 1	72,594 2 1	—	1,937 6 2	153 4 1	—	1,937 6 2	—	—	153 4 1	37	
128	38	LAND REGISTRY AND REGISTRY OF DEEDS ...	67,080	—	67,080	70,014 11 10	—	70,014 11 10	—	2,934 11 10	—	—	2,934 11 10	—	—	—	38	
130	39	PUBLIC RECORD OFFICE ...	7,040	—	7,040	6,928 19 7	—	6,928 19 7	111 0 5	—	—	—	—	—	—	111 0 5	39	
131	40	CHARITABLE DONATIONS AND BEQUESTS ...	4,088	48	4,040	3,576 12 1	47 14 8	3,528 17 5	511 7 11	—	—	5 4	—	—	—	511 7 11	40	
132	41	LOCAL GOVERNMENT ...	1,172,434	32,484	1,139,950	1,143,305 0 7	35,579 4 2	1,107,725 16 5	29,128 19 5	—	—	3,095 4 2	—	—	—	32,224 3 7	41	
136	42	GENERAL REGISTER OFFICE ...	26,950	11,000	15,950	27,008 0 1	11,098 10 0	15,909 10 1	—	—	—	—	—	—	—	—	—	42
138	43	DUNDUM ASYLUM ...	27,916	1,806	26,110	28,994 2 6	1,792 16 7	27,201 5 11	—	1,078 2 6	—	13 3 5	1,091 5 11	—	—	—	43	
140	44	NATIONAL HEALTH INSURANCE ...	789,000	—	789,000	626,499 14 3	—	626,499 14 3	162,500 5 9	—	—	—	—	—	—	162,500 5 9	44	
142	45	OFFICE OF THE MINISTER FOR EDUCATION ...	265,022	72	264,950	253,765 7 5	111 14 8	253,653 12 9	11,256 12 7	—	39 14 8	—	—	—	—	11,256 12 7	45	
144	46	PRIMARY EDUCATION ...	5,317,588	97,588	5,220,000	5,273,059 11 6	98,681 12 9	5,174,377 18 9	44,528 8 6	—	1,093 12 9	—	—	—	—	45,622 1 3	46	
153	47	SECONDARY EDUCATION ...	911,295	39,645	871,650	907,288 19 9	41,270 16 2	866,018 3 7	4,006 0 3	—	—	—	—	—	—	1,625 16 2	47	
160	48	TECHNICAL INSTRUCTION ...	637,401	32,691	604,710	628,928 17 11	33,873 6 6	595,055 11 5	8,472 2 1	—	1,182 6 6	—	—	—	—	9,654 8 7	48	
163	49	SCIENCE AND ART ...	112,006	5,956	106,050	101,413 18 10	5,372 16 1	96,041 2 9	10,592 1 2	—	—	583 3 11	—	—	—	10,008 17 3	49	
170	50	REFORMATORY AND INDUSTRIAL SCHOOLS ...	196,778	9,198	187,580	180,304 18 11	12,059 12 8	168,245 6 3	16,473 1 2	—	—	—	—	—	—	19,334 13 9	50	
172	51	NATIONAL GALLERY ...	8,000	—	8,000	8,282 4 0	—	8,282 4 0	—	282 4 0	—	—	—	282 4 0	—	—	51	
174	52	LANDS ...	1,535,230	135,660	1,399,570	1,528,356 2 6	142,349 11 3	1,386,006 11 3	6,873 17 6	—	6,689 11 3	—	—	—	—	13,563 8 9	52	
183	53	FORESTRY ...	514,413	91,638	422,775	496,760 18 4	103,724 15 6	393,036 2 10	17,652 1 8	—	12,086 15 6	—	—	—	—	29,738 17 2	53	
186	54	GARLTACHT SERVICES ...	396,435	268,465	127,970	258,771 4 5	153,746 7 3	105,024 17 2	137,663 15 7	—	—	114,718 12 9	—	—	—	22,945 2 10	54	
191	55	INDUSTRY AND COMMERCE ...	16,855,685	3,300	16,852,385	14,625,479 19 2	6,782 2 11	14,618,697 16 3	2,230,205 0 10	—	3,482 2 11	—	—	—	—	2,233,687 3 9	55	
198	56	AVIATION AND METEOROLOGICAL SERVICES ...	1,910,555	232,265	1,678,290	1,678,290	—	1,678,290	545,191 6 2	—	—	—	—	—	—	1,133,098 13 10	56	
204	57	CHILDREN'S ALLOWANCES ...	2,200,000	—	2,200,000	2,172,343 11 3	—	2,172,343 11 3	27,656 8 9	—	—	—	—	—	—	27,656 8 9	57	
206	58	TRANSPORT AND MARINE SERVICES ...	232,228	15,568	216,660	195,062 16 0	13,455											

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1948-49.

PRESIDENT'S ESTABLISHMENT.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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	4,440	4,402 15 2	37 4 10	—
B.—Travelling and Incidental Expenses	100	37 8 6	62 11 6	—
C.—Telegrams and Telephones	300	277 16 7	22 3 5	—
D.—Motor Cars—Replacement Grant	300	300 0 0	—	—
TOTAL	£ 5,140	5,018 0 3		—
		Surplus to be surrendered	£ 121 19 9	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B. and C.—Requirements were less than anticipated.

NOTE.

The Account of another Department includes expenditure of approximately £35 in respect of remuneration of staff temporarily lent, without repayment, to the President's Establishment.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
26th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

HOUSES OF THE OIREACHTAS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
DÁIL ÉIREANN.							
A.—Salaries and Allowances of Teachtaí	85,169	83,872	7	2	1,296	12	10
B.—Travelling Expenses of Teachtaí	15,000	15,619	7	2	—	619	7 2
SEANAD ÉIREANN.							
C.—Salaries and Allowances of Seanadóirí	29,679	29,024	12	0	654	8	0
D.—Travelling Expenses of Seanadóirí	2,000	1,758	3	9	241	16	3
HOUSES OF THE OIREACHTAS.							
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas	44,637	43,506	15	1	1,130	4	11
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas	410	519	19	3	—	109	19 3
G.—Telegrams and Telephones	600	540	14	9	59	5	3
H.—Witnesses' Expenses ...	5	—	—	—	5	0	0
I.—Inter-Parliamentary Union (Irish Group) Grant-in-Aid	200	138	5	0	61	15	0
J.—Restaurant— Contribution in respect of Catering Expenses ...	500	—	—	—	500	0	0
TOTAL ...£	178,200	174,980	4	2	3,949	2	3

Surplus to be surrendered ... £3,219 15 10

<u>Estimated.</u>	<u>Realized.</u>
£	£ s. d.

Extra Receipts payable to Exchequer:—

Fee for translation services	—	7 16 0
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.—The volume of travelling was below expectation.
- F.—Excess mainly due to expenditure on uniforms for Ushers and Messengers being greater than anticipated.
- G.—Casual variation.
- I.—The annual subscription to the Union was the only expenditure incurred.
- J.—No recoupment of expenses of catering fell to be made.

EXTRA REMUNERATION (exceeding £30).

A Senior Translator received £91 10s. 0d. and 19s. 4d., respectively, and a Junior Translator £10 and £106 10s. 4d., respectively, from Votes 62 and 49 for services rendered. From this Vote a Typist, a Messenger, a Male Cleaner and a Cloakroom Attendant received £36 2s. 3d., £30 3s. 10d., £32 4s. 7d. and £39 10s. 1d., respectively, for overtime.

NOTE.

This Account includes expenditure of approximately £634 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
9th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

DEPARTMENT OF THE TAOISEACH.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 ...	18,060	0 0	18,626	2 5	—		566	2 5
B.—Travelling Expenses :— Original ... £800 Supplementary 1,600	2,400	0 0	2,318	11 6	81	8 6	—	
C.—Incidental Expenses ...	150	0 0	145	1 6	4	18 6	—	
D.—Telegrams and Telephones	400	0 0	340	15 3	59	4 9	—	
E.—Allowance to Taoiseach for Motor Car :— Original ... £350 Less Supplementary 350	—		—		—		—	
TOTAL :— Original ... £19,760 Supplementary 1,250	£ 21,010	0 0	£ 21,430	10 8	145	11 9	566	2 5
Allocated from Vote for Civil Service Remuneration ...	£ 420	10 8	—		Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration). £420 10 8			
	£ 21,430	10 8	£ 21,430	10 8				

NOTE.—Expenditure of not less than £420 10s. 8d. has been identified as due to payments under the 1948 revision of Civil Service remuneration.

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Requirements were less than anticipated.

EXTRA REMUNERATION (exceeding £30).

An Assistant Principal received an allowance of £125 for special duties.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
15th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor-General (No. 1 of 1923), including the National Insurance Audit Office.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
EXCHEQUER AND AUDIT.							
A.—Salaries, Wages and Allowances	29,482	28,032	7	10	1,449	12	2
B.—Travelling Expenses	350	262	11	2	87	8	10
C.—Incidental Expenses	98	93	7	1	4	12	11
NATIONAL INSURANCE AUDIT.							
D.—Salaries	3,025	2,513	9	4	511	10	8
GROSS TOTAL ...£	32,955	30,901	15	5	2,053	4	7
	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £2,053 4 7				
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £643 0 0				
E.—Appropriations in Aid ...	4,405	5,048	0	0	Total Surplus to be surrendered. £2,696 4 7		
NET TOTAL ...£	28,550	25,853	15	5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in personnel and vacancies remaining unfilled, partly offset by increase due to revision of rates of remuneration.
- B.—Audits involving travelling expenses were not carried out to the extent anticipated.
- D.—Saving due to vacancies remaining unfilled, partly offset by increase due to revision of rates of remuneration.
- E.—Surplus due to variation in the fees charged for certain audits and to the receipt of an audit fee which was not provided for.

EXTRA REMUNERATION (exceeding £30).

From Vote 63 an Assistant Auditor received £75 for acting as Higher Executive Officer and from Vote 41 an Executive Officer received an allowance of £85 for acting as Temporary Auditor.

NOTE.

This Account includes expenditure of approximately £859 in respect of staff temporarily lent, without repayment, to another Department.

Wm. J. KIELY,
Accounting Officer.

OIFIG AN ARD-REACHTAIRE
CUNTAS AGUS CISTE,
16th February, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	£	s. d.
OFFICE OF THE MINISTER FOR FINANCE.								
A.—Salaries, Wages and Allowances ...	103,330	0 0	105,664	19 10	—		2,334	19 10
A.A.—Actuary ...	250	0 0	173	5 0	76	15 0	—	
B.—Travelling Expenses ...	500	0 0	724	19 10	—		224	19 10
C.—Incidental Expenses ...	300	0 0	645	6 10	—		345	6 10
D.—Telegrams and Telephones ...	900	0 0	1,151	17 4	—		251	17 4
PAYMASTER-GENERAL'S OFFICE.								
E.—Salaries, Wages and Allowances ...	12,095	0 0	12,551	12 6	—		456	12 6
F.—Travelling and Incidental Expenses ...	110	0 0	90	2 6	19	17 6	—	
GROSS TOTAL ...£	117,485	0 0	121,002	3 10	96	12 6	3,613	16 4
	Estimated.		Realized.		Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £3,517 3 10			
Deduct :—								
G.—Appropriations in Aid	1,755	0 0	5,914	4 0				
NET TOTAL ...£	115,730	0 0	115,087	19 10	Surplus of Appropriations in Aid realized (to be surrendered). £4,159 4 0			
Allocated from Vote for Civil Service Remuneration ...	3,517	3 10	—					
	£ 119,247	3 10	115,087	19 10				

NOTE.—Expenditure of not less than £3,517 3s. 10d. has been identified as due to payments under the 1948 revision of Civil Service remuneration.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of an officer injured in accident ...	—	33 13 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.A.—Actuarial services cost less than expected.

B.—The volume of travelling was much greater than anticipated.

C.—Expenditure on advertisements and miscellaneous services was greater than expected.

D.—Excess due to the provision of additional telephone facilities.

F.—Requirements were less than expected.

G.—Appropriations in Aid:—

	Estimated.	Realized.	
	£	£	s. d.
(1) Expenses of management of the Local Loans Fund	750	750	0 0
(2) Commission charged to sundry Departmental funds on purchases of securities by the Government Stockbroker	1,000	5,161	2 0
(3) Miscellaneous	5	3	2 0
TOTAL	£1,755	£5,914	4 0

The surplus at (2) is due to the amounts invested during the year being much more than was anticipated.

EXTRA REMUNERATION (exceeding £30).

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, Teo., and £150 as a Director of Irish Steel Holdings, Ltd. A Principal received £250 as Deputy Chairman of the former company.

From this Vote a Deputy Assistant Secretary (whose salary is borne on Vote 66) received £173 5s. 0d. for special services and three Clerical Officers received £55 0s. 5d., £46 5s. 7d. and £43 14s. 1d., respectively, for overtime. From Vote 13 a Principal received an allowance of £194 as a Civil Service Commissioner and from Vote 62 an Assistant Principal received £96 for services rendered.

Two Messengers received £23 5s. 11d. and £37, respectively, on foot of military service pensions; the recipient of £23 5s. 11d. received, in addition, £21 10s. 1d. from Vote 2 for overtime.

NOTES.

This Account includes expenditure of approximately £36 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments and Offices include expenditure of approximately £2,688 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,

1st December, 1949.

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

W. E. WANN,

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, 1949, 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.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances, etc. ...	1,179,285	0 0	1,207,744	4 0	—		28,459	4 0
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain	970	0 0	960	0 0	10	0 0	—	
B.—Travelling Expenses	17,500	0 0	18,118	8 7	—		618	8 7
C.—Removal Expenses ...	2,500	0 0	4,066	0 5	—		1,566	0 5
D.—Poundage to Distributor of Stamps ...	485	0 0	434	14 8	50	5 4	—	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc.	69,960	0 0	68,294	3 11	1,665	16 1	—	
F.—Carriage of Parcels, Advertisements, etc.	865	0 0	971	9 1	—		106	9 1
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ...	3,400	0 0	5,526	2 6	—		2,126	2 6
H.—Telegrams and Telephones ...	5,850	0 0	6,504	13 0	—		654	13 0
I.—Uniform Clothing ...	2,500	0 0	3,394	7 10	—		894	7 10
J.—Boat Hire, Cycles and other Conveyances	685	0 0	340	9 9	344	10 3	—	
K.—Motor Cars for Frontier Patrols ...	4,300	0 0	4,193	6 10	106	13 2	—	
L.—Revenue Instruments, etc. ...	540	0 0	497	13 7	42	6 5	—	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	12,300	0 0	14,152	1 2	—		1,852	1 2

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
N.—Incidental Expenses	960	0 0	304	6 1	655	13 11	—	—
O.—Provision of Rooms for Official Purposes ...	190	0 0	137	5 5	52	14 7	—	—
P.—Compensation ...	5	0 0	64	4 9	—	—	59	4 9
Q.—Losses by Default, Fraud and Accident	5	0 0	—	—	5	0 0	—	—
GROSS TOTAL ...£	1,302,300	0 0	1,335,703	11 7	2,932	19 9	36,336	11 4
<i>Deduct :—</i>	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £33,403 11 7					
R.—Appropriations in Aid	57,520	0 0	71,249	9 7	Surplus of Appropriations in Aid realized (to be surrendered). £13,729 9 7			
NET TOTAL ...£	1,244,780	0 0	1,264,454	2 0				
Allocated from Vote for Civil Service Remuneration ...	33,403	11 7	—	—				
	£1,278,183	11 7	1,264,454	2 0				

NOTE.—Expenditure of an amount not less than £33,403 11s. 7d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Compensation for loss of services of officers injured in accidents	—	627 18 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration ; offset in part by savings resulting from vacancies remaining unfilled.
- B.—Excess due to the additional travelling necessary.
- C.—Excess due to increased expenditure on lodging allowances and the number of removal claims maturing for payment.
- D.—The sales of stamps at the Dublin Stock Exchange were less than had been expected.
- E.—Payments to banks, etc., under Section 6 of the Finance Act, 1924 (as amended by Section 14 of the Finance Act, 1925) were less than had been expected ; the resultant savings were partly offset by increases in remuneration of Collectors of Taxes.

F.—Excess due to increased expenditure on carriage of parcels.

G.—Excess due to additional work in connection with Social Welfare Act, 1948, and to the fact that certain expenditure for which provision was made in 1947-48 did not arise until after the close of that year.

H.—Excess due to increased expenditure on telephone rentals and calls.

I.—Excess due to the fact that deliveries of uniform clothing exceeded expectations.

J.—Saving due to the fact that no expenditure was incurred in the purchase of new cycles and the expenditure on boat hire was less than had been expected.

K.—Savings, resulting from the fact that provision for purchase of new cars was not utilized, were largely offset by increased expenditure on petrol and repairs.

M.—Excess due to increased expenditure in connection with prosecutions.

N.—Saving due to the fact that the provision for payments to local authorities for copies of Poor Law Ratings for Income Tax purposes was not utilized.

O.—Saving due to the cessation of allowances to certain officials for the use of rooms for official purposes.

P.—Particulars of the items charged to this subhead:—

£5 18s. 9d.—In respect of cost of repair of a gate damaged by an official car (Department of Finance letter S. 48/22/48).

£58 6s. 0d.—Being £52 in respect of damages caused by an official car to a private motor car, and £6 6s. 0d. in respect of costs (Department of Finance letter S. 48/2/49).

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

SOURCE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
1. Charge for manufacture of health and pensions stamps for Department of Social Welfare ...	225	225	0	0
2. Charge for manufacture of unemployment insurance stamps for Department of Social Welfare (Unemployment Fund) ...	205	205	0	0
3. Clerical services and incidental expenses on account of General Lighthouse Fund ...	250	250	0	0
4. Moneys received from merchants, etc., for special attendance of Officers ...	20,000	23,985	16	3
5. Fines, forfeitures, law costs recovered, etc. ...	17,000	20,162	19	5
6. Registry of Business Names ...	300	307	11	0
7. Proceeds of Customs sales (seizures, etc.) ...	16,000	21,821	3	10
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ...	320	320	0	0
9. Charge for printing Widows' and Orphans' pensions orders for Department of Social Welfare ...	1,025	1,025	0	0
10. Miscellaneous items ...	2,195	2,946	19	1
TOTAL ...	£57,520	£71,249	9	7

4. Receipts vary with the volume of trade.

5. Receipts vary with the number and importance of the cases involved.

7. Receipts vary with the quantity of seizures sold and the level of prices realized.

10. Miscellaneous items comprised the following:—

	£	s.	d.
Fees under Merchant Shipping Acts	127	19	4
Bill of Entry receipts	1,238	6	10
Sales of official motor cars	417	10	0
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rents of official residences, recovery of salaries, etc	1,163	2	11
	£2,946	19	1

EXTRA REMUNERATION (exceeding £30).

Two Surveyors and ten Officers of Customs and Excise, one Chief Preventive Officer, three Preventive Officers and one Assistant Preventive Officer received allowances varying from £54 4s. 2d. to £158 9s. 5d. while engaged on Special Inquiry duty. One Officer of Customs and Excise and two Preventive Officers received total amounts varying from £52 16s. 2d. to £168 4s. 10d. in respect of allowances while engaged on Special Inquiry duty and in respect of overtime and rewards while not engaged on Special Inquiry duty.

One hundred and fifty-one Officers of Customs and Excise, six Chief Preventive Officers, fifty-nine Preventive Officers, one hundred and ninety-seven Assistant Preventive Officers, three Temporary Assistant Preventive Officers, forty-four Watchers, eleven Extra Men, two Staff Officers, six Tax Officers (Higher Grade), sixty Senior Tax Officers, forty-eight Tax Officers, thirty-two Clerical Officers, fifty-one Departmental Clerical Officers, six Writing Clerks, six Writing Assistants, one Shorthand Typist, three Typists, three Temporary Clerical Assistants, one Superintendent of Printing, one Assistant Superintendent of Stamping, two Principal Stampers, three Stampers, seventeen Female Stampers and Tellers, seven Printers, one Engineer, one Storeman, four Paperkeepers and two Messengers received amounts varying from £30 0s. 4d. to £314 15s. 9d. in respect of overtime, rewards for the detection of smuggling or other revenue evasions, military service pensions, etc.

The following received the amounts indicated for special services:—One Higher Executive Officer received £205 from the Vote for Science and Art; three Officers of Customs and Excise, two Clerical Officers and one Departmental Clerical Officer received total amounts varying from £42 0s. 8d. to £147 4s. 6d. in respect of fees from the Vote for Wireless Broadcasting and overtime from this Office, the amounts received from the Vote for Wireless Broadcasting varying from £15 to £144. Five Officers of Customs and Excise received allowances varying from £51 9s. 3d. to £61 17s. 7d. from the Vote for Industry and Commerce.

NOTES.

This Account includes expenditure of approximately £120 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Accounts of other Departments include expenditure of approximately £499 in respect of staff temporarily lent, without repayment, to this Office.

Four seized motor cars valued at £700, £700, £600 and £450, respectively, were acquired for official use.

A sum of £12 2s. 10d. in respect of salary for excess annual leave of a resigned officer was abandoned as irrecoverable (Department of Finance letter E. 103/2/46).

R. P. RICE,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCAIM,
29 Samhain, 1949.

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

W. E. WANN,
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, 1949, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons (Old Age Pensions Acts, 1908 to 1948); for Supplements and for Allowances in Kind (No. 22 of 1946); and for certain Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pensions and Supplements :— <i>Original</i> £4,931,000 <i>Supplementary</i> 527,000	5,458,000	5,426,775 11 6	31,224	8 6	—	
B.—Allowances in Kind ...	10	117 10 8	—		107 10 8	
C.—Grants towards the provision of Additional Cash Allowances :— <i>Original</i> £201,000 <i>Less Supplementary</i> 31,100	169,900	169,812 13 10	87	6 2	—	
E.—Sums Irrecoverable ...	—	35 2 0	—		35 2 0	
F.—Extra Statutory Grants	—	206 2 6	—		206 2 6	
GROSS TOTAL :— <i>Original</i> £5,132,010 <i>Supplementary</i> 495,900	£ 5,627,910	5,596,947 0 6	31,311 14 8		348 15 2	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £30,962 19 6			
<i>Deduct :—</i>			Deficiency of Appropriations in Aid realized. £12 8 6			
D.—Appropriations in Aid :— <i>Original</i> £3,010 <i>Less Supplementary</i> 1,000	2,010	1,997 11 6				
NET TOTAL :— <i>Original</i> £5,129,000 <i>Supplementary</i> 496,900	£ 5,625,900	5,594,949 9 0	Net Surplus to be surrendered. £30,950 11 0			

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Recoveries in respect of food vouchers over-issued ...	—	9	3	7
Refunds by public assistance authorities of overpayments of grants towards the provision of Supplemental Allowances	—	1,250	12	10
		<u>£1,259 16 5</u>		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and C.—Estimated as closely as practicable.

B.—Claims in respect of food vouchers issued in prior years were greater than anticipated.

E.—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. 88/2/43).

F.—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. 88/2/43).

NOTES.

(1) In addition to the cash recoveries under Subhead D. further recoveries amounting to £2,047 12s. 0d. 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. 88/2/43).

£	s.	d.	
1,299	11	6	Cases in which, there being no fraud or concealment, recovery was waived.
1,149	0	0	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.
33	7	6	Other cases of overpayments.
<u>£2,481</u>			
<u>19 0</u>			

(3) A payment in error of 5s., made in the year ended 31st March, 1948, but not discovered until after the close of the Appropriation Account for that year, was written off as irrecoverable (Department of Finance minute S. 88/2/43).

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,

25 Samhain, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed in their Books ...	22,250	22,175 7 1	74 12 11	—
TOTAL ...	...£ 22,250	22,175 7 1		—
Surplus to be surrendered ...£			74 12 11	

J. J. McELLIGOTT,
Accounting Officer.

DEPARTMENT OF FINANCE,
8th July, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 :—								
<i>Original</i> £207,964								
<i>Less Supplementary</i> 990								
	206,974	193,028 11 7	13,945	8	5			
B.—Travelling Expenses ...	13,000	15,399 6 3				2,399	6	3
C.—Incidental Expenses ...	1,000	1,103 1 4				103	1	4
CC.—Competition for Design for a National Theatre :—								
<i>Original</i> Nil								
<i>Supplementary</i> £1,000								
	1,000	798 12 5	201	7	7			
D.—Telegrams and Telephones	1,600	1,471 6 4	128	13	8			
GROSS TOTAL :—								
<i>Original</i> £223,564								
<i>Supplementary</i> 10								
	£ 223,574	211,800 17 11	14,275	9	8	2,502	7	7
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £11,773 2 1					
	—	—	Surplus of Appropriations in Aid realized. £10,053 18 11					
E.—Appropriations in Aid ...	32,504	42,557 18 11	Total Surplus to be surrendered. £21,827 1 0					
NET TOTAL :—								
<i>Original</i> £191,060								
<i>Supplementary</i> 10								
	£ 191,070	169,242 19 0	£21,827	1	0			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies unfilled in the establishment ; offset by increases in Civil Service remuneration.

B.—The amount of travelling required was greater than expected.

C.—The expenditure on advertisements and miscellaneous services was greater than anticipated.

CC.—The expenditure represents the actual payments made in respect of Assessors' fees, etc.

D.—Requirements were less than expected.

E.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Penal interest on overdue loan repayments ...	750	902	6	5
(2) Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ...	1,750	9,668	1	6
(3) Amount recoverable as administrative expenses in connection with agency services ...	5,500	6,902	17	6
(4) Amount recoverable from Vote 10 (Subhead J.2.) in respect of salaries and travelling expenses in connection with arterial drainage construction works ...	2,500	3,260	9	2
(5) Amount recoverable from Vote 11 as administrative expenses in connection with employment schemes, etc. ...	1,500	2,158	8	3
(6) Amount recoverable as expenses of management of the Local Loans Fund ...	20,000	18,347	0	0
(7) Miscellaneous ...	504	1,318	16	1
TOTAL ...	<u>£32,504</u>	<u>£42,557</u>	<u>18</u>	<u>11</u>

(1) Surplus due to the increased number of borrowers who became liable, through unpunctuality, for penal interest.

(2) The amount of the loans sanctioned 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.

(4) The receipts are based on the actual expenditure borne on Vote 10 in respect of salaries and travelling expenses in connection with arterial drainage construction schemes.

(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 represent the ascertained cost of management of the Local Loans Fund by the Commissioners.

(7) Salaries and expenses of Engineers, etc., recovered from Vote No. 58, the Shannon Navigation Fund and Marine Works Maintenance Fund, £1,263 18s. 10d.; mapping charges, £29 5s. 0d.; sundry receipts, £25 12s. 3d.

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received the sum of £34 13s. 0d. in respect of overtime.

NOTES.

(1) This Account includes expenditure of approximately £2,184 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices. Subhead A.

(2) Losses of technical equipment valued at £2 7s. 6d. were written off during the year under the authority of the Commissioners.

(3) A claim for £1 15s. 0d. was waived under the authority of the Accounting Officer.

(4) 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.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
DUBLIN,
30th November, 1949.

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.

W. E. WANN,
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, 1949.

SERVICE.	Balances, 1st April, 1948.		Receipts, 1948-49.		Payments, 1948-49.		Balances, 31st March, 1949.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Irish Church Fund, Loans Repayments	—		5	0 0	5	0 0	—	
Shannon Navigation ...	2,388	18 10	7,292	13 1	8,299	2 2	1,382	9 9
Letterkenny Railway	—		5	9 0	5	9 0	—	
Marine Works Act, 1902, Maintenance Fund	2,703	2 6	930	11 5	420	6 8	3,213	7 3

(a) In addition, there are held to the credit of the Fund £4,500 3¼ per cent. National Security Loan, 1956-61; and £1,000 3¼ per cent. Financial Agreement Loan, 1953-58.

(b) £21 12s. 0d. together with £10 11s. 9d. for legal costs, etc., was paid in respect of damage to property caused by floods from the River Blackwater and the Plassy-Errina Canal (Department of Finance letter S. 50/2/46).

(c) Losses of stores from stock, valued at £9 4s. 3d., were written off during the year under the authority of the Commissioners.

(d) In addition, there are held to the credit of the Fund the following stocks:—
£7,106 5s. 11d. Irish Free State 5 per cent. Second National Loan, 1950-60; £975 10s. 3d. Irish Free State 4½ per cent. Third National Loan, 1950-70; £1,550 Irish Free State 3½ per cent. Fourth National Loan, 1950-70; £2,400 4 per cent. Exchequer Bonds, 1950-60; £1,000 3¼ per cent. National Security Loan, 1956-61; and £1,100 4 per cent. Conversion Loan, 1950-70.

J. CONNOLLY,
Accounting Officer.

30th November, 1949.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.—Purchase of Sites and Buildings :— <i>Original</i> £30,000 <i>Supplementary</i> 55,000	85,000	81,294 3 6	3,705	16 6	—	—
B.—New Works, Alterations and Additions ...	525,000	496,478 3 8	28,521	16 4	—	—
C.—Maintenance and Supplies :— <i>Original</i> £300,000 <i>Supplementary</i> 75,000	375,000	368,905 1 8	6,094	18 4	—	—
D.1.—Furniture, Fittings and Utensils :— <i>Original</i> £25,000 <i>Supplementary</i> 20,000	45,000	49,011 16 1	—	—	4,011	16 1
D.2.—Central Furniture Stores :— <i>Original</i> £1,000 <i>Supplementary</i> 3,000	4,000	2,015 5 1	1,984	14 11	—	—
E.—Rents, Rates, etc. :— <i>Original</i> £94,000 <i>Supplementary</i> 4,500	98,500	105,331 15 3	—	—	6,831	15 3
F.—Fuel, Light, Water, Cleaning, etc. ...	140,000	113,517 4 11	26,482	15 1	—	—
FF.—Emergency Fuel Stores	—	2,322 17 3	—	—	2,322	17 3
G.—Phoenix Park National School ...	140	181 8 6	—	—	41	8 6

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—River Shannon Works	290	214 12 7	75 7 5	—	—	—
I.—Telegrams and Telephones	390	391 8 1	—	—	1 8 1	—
J.1.—Arterial Drainage— Surveys	8,300	4,726 16 5	3,573 3 7	—	—	—
J.2.—Arterial Drainage—Con- struction Works :— <i>Original</i> £40,000 <i>Supplementary</i> 29,000	69,000	67,965 15 11	1,034 4 1	—	—	—
J.3.—Barrow Drainage—Re- payment of Advances	14,417	14,416 12 10	—	7 2	—	—
J.4.—River Fergus Drainage	110	—	110 0 0	—	—	—
J.5.—Lough and River Erne Drainage	60	41 13 7	18 6 5	—	—	—
K.1.—Purchase of Engineer- ing Plant and Machin- ery:— <i>Original</i> £100,000 <i>Supplementary</i> 119,000	219,000	197,681 17 11	21,318 2 1	—	—	—
K.2.—Maintenance of En- gineering Plant and Machinery	48,000	6,403 17 0	41,596 3 0	—	—	—
K.3.—Central Engineering Workshop and Stores	24,300	19,877 7 9	4,422 12 3	—	—	—
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supple- mentary Estimate) ...	113,500	—	113,500 0 0	—	—	—
GROSS TOTAL :— <i>Original</i> £1,351,007 <i>Supplementary</i> 192,000	£1,543,007	1,530,777 18 0	25,438 7 2	13,209 5 2	—	—
<i>Deduct :—</i> L.—Appropriations in Aid :— <i>Original</i> £52,507 <i>Supplementary</i> 139,000	191,507	197,480 9 9	—	—	—	—
NET TOTAL :— <i>Original</i> £1,298,500 <i>Supplementary</i> 53,000	£1,351,500	1,333,297 8 3	—	—	—	—
			Surplus of Gross Estimate over Expenditure. £12,229 2 0			
			Surplus of Appropriations in Aid realized. £5,973 9 9			
			Total Surplus to be surrendered. £18,202 11 9			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Certain properties were purchased for which no provision was included in the Estimate. Certain of the proposals for which provision was made were deferred or abandoned and in other cases the negotiations or legal preliminaries in connection with the acquisition of properties were not completed within the year.

The payments made in the year were as follows:—

SERVICE.	AMOUNT.		DEPARTMENT OF
	£	s. d.	FINANCE AUTHORITY.
DEPARTMENT OF EDUCATION :			
Coláiste Móibhí, Shanganagh Castle, Co. Dublin ...	22,550	2 0	S.22/10/40.
DEPARTMENT OF EXTERNAL AFFAIRS :			
Office of the Consul General, New York ...	20,282	7 0	S.2/11/48.
Office of the High Commissioner, Ottawa ...	13,883	6 9	S.2/12/48.
Spanish Legation, Madrid	6,500	5 4	S.2/4/42.
DEPARTMENT OF FINANCE :			
Foreign Exchange Control Division, 3 Merrion Square, Dublin	15,000	2 0	S.2/13/48.
Ballyshannon, Co. Donegal : Customs Frontier Post	80	0 0	S.2/25/36.
Tullynagrow, Co. Monaghan : Customs Frontier Post	18	13 6	S.2/30/36.
Office of Public Works : Central Repair Workshop and Stores	1,980	0 0	S.59/2/42.
DEPARTMENT OF JUSTICE :			
Gárda Síochána :			
Co. Galway : Roundstone	85	0 0	S.14/7/31.
Co. Leitrim : Cloone	205	0 0	S.14/18/46.
Co. Louth : Castlebellingham	107	6 0	S.14/2/45.
Co. Roscommon : Kilmore	100	0 0	S.14/6/47.
Co. Sligo : Strandhill	160	0 0	S.14/3/46.
Co. Wicklow : Roundwood	197	17 11	S.14/13/35.
DEPARTMENT OF LANDS :			
Carpet Factory, Annagry, Co. Donegal	20	0 0	S.29/10/39.
PUBLIC CONCERT HALL, DUBLIN	124	3 0	S.109/1/46.
TOTAL	£81,294	3 6	

B.—Saving mainly due to the fact that progress on certain works provided for was less than anticipated, being to a great extent dependent on factors which cannot be controlled by the Commissioners.

A detailed statement of the expenditure is given on pages 29 to 57.

C.—This subhead consists of a large number of provisions for requirements which are partly dependent on circumstances which cannot be accurately forecast. The saving was the net result of savings and excesses on these various items.

D.1.—Requisitions for furniture, etc., for Government Departments and Offices of Representatives Abroad were greater than anticipated.

D.2.—The stocks of standard supplies purchased during the year were less than anticipated. The value of stocks held in the Central Furniture Store on 31st March, 1949, was £7,400.

E.—Excess due to increased rates generally, changes in rental terms, and provision of accommodation for Representatives Abroad.

F.—Saving mainly due to fall in prices of coal and turf.

FF.—Subhead re-opened with the sanction of the Minister for Finance to meet an outstanding commitment and provide for continuing handling charges (Department of Finance letter S.60/4/42).

G.—Certain maintenance works for which provision was not made in the estimate were carried out during the year.

H.—Certain materials acquired for maintenance purposes were not paid for during the year.

I.—A casual variation.

J.1.—The surveys undertaken during the year were less extensive than anticipated.

J.2.—The expenditure incurred during the year was less than expected. In addition to the sum of £67,965 15s. 11d. charged against this subhead, services to the value of £30,640 0s. 6d. were rendered to the Brosna Catchment Drainage Scheme by engineering plant and machinery.

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

J.4.—No claim matured for payment within the year.

J.5.—The contribution is dependent upon the cost of the services undertaken.

K.1.—Certain machinery provided for in the estimate was not delivered within the year.

K.2.—The overhaul of certain dredging plant and machinery was not done.

K.3.—Certain items of workshop plant and machinery provided for in the estimate were not purchased during the year, and curtailment of the programme of overhauls of machinery resulted in a further saving. Excess purchases of stores and materials were offset by increased issues chargeable to other subheads. The value of stocks held at 31st March, 1949, was £21,000, approximately.

L.—Appropriations in Aid :—

		Estimated.	Realized.		
		£	£	s.	d.
1. Rents and fines :—					
<i>Original</i>	£24,000				
<i>Supplementary</i>	122,400				
		146,400	149,292	2	2
2. Harbour tolls, dues, etc. :—					
<i>Original</i>	£12,000				
<i>Supplementary</i>	2,000				
		14,000	14,559	4	5
3. Sale of surplus and obsolete stores, old materials, etc. :—					
<i>Original</i>	£2,000				
<i>Supplementary</i>	1,700				
		3,700	6,161	11	2
4. Hire of plant :—					
<i>Original</i>	£4,700				
<i>Supplementary</i>	4,300				
		9,000	7,825	6	1

	Estimated.		Realized.	
	£		£	s. d.
5. Sales of farm and garden produce :—				
<i>Original</i>	£5,000			
<i>Supplementary</i>	550			
	—————	5,550	6,099	11 0
6. Admission tickets at parks, piers, etc. :—				
<i>Original</i>	£840			
<i>Supplementary</i>	550			
	—————	1,390	1,381	19 9
7. Lettings of sporting, fishing rights, etc.	... ..	257	109	0 0
8. Recoveries from other Departments, etc., for services carried out on repayment terms. (<i>See Subheads C., D.1., E. and F.</i>)	... ..	2,700	2,486	1 11
9. Recoveries from other services in connection with Central Engineering Workshop and Stores. (<i>See Subhead K.3.</i>)	... ..	10	—	
10. Miscellaneous :—				
<i>Original</i>	£1,000			
<i>Supplementary</i>	7,500			
	—————	8,500	9,565	13 3
TOTAL :—				
<i>Original</i>	£52,507			
<i>Supplementary</i>	139,000			
	—————	£191,507	£197,480	9 9

1. The receipts comprised :—Rents, £28,442 2s. 2d., and fines on leasing of surplus Government property, £120,850. The yield from both sources was greater than estimated.

2. Receipts at Dún Laoghaire Harbour were greater than anticipated due to an increased steamer service to and from Holyhead.

3. Surplus due to unanticipated sales.

4. Hirings during the year were less than expected.

5. Bourn Vincent Memorial Park, £4,214 2s. 3d.; Royal Hospital Gardens, etc., £1,334 2s. 9d.; Moore Park, £289 2s. 6d.; Phoenix Park, etc., £139 18s. 6d.; sundry other sales, £122 5s. 0d.

6. Receipts were slightly less than anticipated.

7. Bourn Vincent Memorial Park :—Fishing, £101; rough shooting, £8.

8. Widows' and Orphans' Pensions Department, £1,344; Special Employment Schemes Office, £768 6s. 7d.; Department of Local Government (Combined Purchasing Section), £241 2s. 9d.; College of Science, £75; Post Office Savings Bank, £57 12s. 7d.

9. The expenditure on the Workshop and Stores exceeded receipts during the year. (*See Subhead K.3.*)

10. Sales of surplus Government properties, £7,340; work done for other parties, £1,043 12s. 9d.; refund of grants for National Schools, £200 9s. 11d.; sale of trees and felled timber, £116 5s. 0d.; contractors' deposits unclaimed, £73 1s. 0d.; storage of yachts at Dún Laoghaire and Howth Harbours, £70; licences, Phoenix Park, £62 4s. 0d.; sundry other receipts, £660 0s. 7d.

NOTES.

(1) Owing to increased costs the following sums were paid *ex-gratia* to contractors, viz. :—

Service.	Amount.		Reference.
	£	s. d.	
Central Heating of Government Establishments—			
Conversion to Oil Burning (Subhead B. No. 21) ...	173	16 0	S.9/16/39.
Croly Toy Factory, Co. Donegal (Subhead C.) ...	6	12 8	S.29/3/40.
Automatic Recording River Gauges (Subhead J.I.)	79	15 0	S.9/16/39.

(2) A corrugated iron hut surplus to requirements at Áras an Uachtaráin and valued at £100 was transferred for re-erection at Phoenix Park National School. Subhead B.

(3) A sum of £150 was paid to a firm of contractors in respect of extra work not specified in their contract for the resurfacing of paths at Tullamore Gárda Síochána Station, Offaly. Subhead C. (Department of Finance letter S. 14/50/26).

(4) Damage estimated at £29 19s. 7d. was caused to property by persons who gained unauthorized entry to certain State premises. Subhead C.

(5) A claim for £22 11s. 8d. for making good damage caused to Government property was waived with the approval of the Minister for Finance. Subhead C. (Department of Finance letter S.102/9/48).

(6) An *ex-gratia* payment of £20 was made in respect of alleged damage to a fishing boat during dredging operations at Howth Harbour. Subhead C. (Department of Finance letter S.31/2/46).

(7) £10 together with £8 8s. 0d. for legal costs, etc., was paid in settlement of a claim for compensation for damage caused to a building adjoining State premises. Subhead C. (Department of Finance letter S.2/18/41).

(8) An *ex-gratia* payment of £7 was made to a contractor in respect of a genuine error in his tender for the cleaning of flues at Dundrum Asylum, Co. Dublin. Subhead C. (Department of Finance letter S.9/13/39).

(9) Plant and materials surplus to the requirements of the Department of Defence and valued at £2,144 9s. 0d. were taken over by the Commissioners (Department of Finance letter S.8/16/45). See also Vote for Defence, No. 63.

(10) Plant and equipment surplus to the requirements of the Department of Industry and Commerce and valued at £140 were taken over by the Commissioners (Department of Finance letters S.103/13/48 and S.59/4/43). See also Vote for Aviation and Meteorological Services, No. 56.

(11) Turf surplus to the requirements of the Department of Lands and valued at £5 12s. 0d. was taken over by the Commissioners (Department of Finance letter F. 63/14/49). See also Vote for Lands, No. 52.

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

	£
(1) Department of Defence, Parkgate, Dublin ...	450
(2) Department of Education, 1 Hume Street, Dublin ...	187
(3) Donegal Gárda Síochána Barracks ...	100
(4) Excise Office, Corroy Alcohol Factory, Ballina, Co. Mayo ...	83
(5) Ordnance Survey, Phoenix Park, Dublin ...	34
(6) Newtowncunningham Gárda Síochána Barracks, Co. Donegal ...	15
(7) Three minor outbreaks ...	23

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

				£	s.	d.
Department of Justice	...	...	...	386	9	7
Department of Defence	...	...	...	368	13	2
Department of Education	...	...	...	52	0	0
Revenue Commissioners	...	...	...	34	8	6
Ordnance Survey	...	...	...	1	3	8

(14) Following extensive damage by fire to the roof of Loughrea Post Office, Co. Galway, a sum of £40 16s. 0d. was expended in fitting up alternative accommodation. Subhead C.

(15) Losses of stores from stock valued at £20 16s. 2d. were written off during the year under the authority of the Minister for Finance (Department of Finance letter S.43/1/48).

(16) Losses of stores, etc., valued at £60 13s. 11d., were written off under the authority of the Commissioners.

(17) £32 13s. 2d. representing the value of articles lost through burglary and theft was written off (Department of Finance letters S.2/9/44 and S.102/1/47).

(18) Claims amounting to £3 14s. 7d. were waived under the authority of the Accounting Officer (Department of Finance letter S.102/9/37).

(19) Sums amounting to £71 4s. 8d., of which £8 was subsequently recovered, were written off in respect of losses of public funds by misappropriation and larceny. The offender was prosecuted and dismissed. Subhead L. (Department of Finance letter E.8/3/45).

(20) The rent of £131 per season payable for the woodcock and rough shooting rights at Bourn Vincent Memorial Park was reduced to £90 for the seasons 1946-47 to 1949-50. Subhead L. (Department of Finance letter S.55/18/35).

(21) Arrears of rent amounting to £47 2s. 11d. in respect of sublet property were written off as irrecoverable (Department of Finance letter S.55/61/29).

(22) Included under Subhead L. are the following sums for sales of surplus properties: Glasnevin House, Dublin, £6,500; Foynes former Garda Síochána Protection Post, Co. Limerick, £600; Glenties former Corn Mill, Co. Donegal, £210; Belderrig former Fish Curing Station, Co. Mayo, £30 (Department of Finance letters S.22/14/37, S.14/2/43, S.27/9/32 and S.55/16/47).

(23) *Telephone Capital Account.*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £45,232 14s. 0d.

J. CONNOLLY,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1948-49.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.	£	£	s. d.	
PRESIDENT'S ESTABLISHMENT :							
1.—Áras an Uachtaráin : Improvements and Furnishing (Revote £10,000) ...	30,000	14,731	3 11	92,000	48,378	10 10	
HOUSES OF THE OIREACHTAS :							
2.—Improvement of Entrance	3,800	1,406	17 11	4,800	1,779	5 9	
3.—Preparation of Busts of Pádraig Pearse and other National Leaders (Revote)	400	80	0 0	1,585	1,268	14 8	
4.—Extension of Electric Clock system ...	700	511	4 5	800	511	4 5	
DEPARTMENT OF FINANCE :							
5.—Dublin, Government Buildings : Replacement of Protective Railings (Revote) ...	1,200	—		1,200	—		
6.—Dublin, Iveagh House : Office Accommodation and Staff Restaurant (Revote £7,000) ...	25,000	3,690	0 8	73,000	7,323	15 8	
7.—Dublin Castle : Reconstruction and Development (Revote £24,500) ...	30,000	5,094	1 5	—	10,261	5 3	
8.—Dublin Custom House : Re-erection of Railings (Revote) ...	10	—		420	—		
9.—Dublin Custom House : Renewal of Statues (Revote) ...	10	—		1,400	3	6 1	
10.—Ballyshannon Customs and Excise : Office Accommodation and Official Garage (Revote £1,100)	1,375	—		1,375	—		

OBSERVATIONS.

- In progress. In addition, furniture to the value of £1,795 15s. 2d. and materials to the value of £197 5s. 10d. from stocks purchased in prior years were supplied to this work in this and prior years.
- In progress. In addition, materials to the value of £31 0s. 4d. from stocks purchased in prior years were supplied to this work.
- , 4 and 6. In progress.
- and 8 to 10. Postponed.
- In progress. In addition, materials (value £196 18s. 5d.), furniture (value £129 1s. 4d.) from stocks purchased in prior years and salvage material (value £9 10s. 0d.) were supplied to this work in this and prior year.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	£	s. d.
DEPARTMENT OF FINANCE—continued.	£	£ s. d.	£	£	s. d.
11.—Blacklion Customs and Excise: Married Quarters (Revote) ...	10	—	—	—	—
12.—Carrickarnon Customs and Excise: Office Accommodation, Married Quarters, etc. (Revote)	10	—	6,000	—	—
13.—Glenfarne Customs and Excise: Official Garage and Married Quarters (Revote) ...	10	—	—	—	—
14.—Kildrum Customs and Excise: Official Garage and Married Quarters (Revote) ...	10	—	—	—	—
15.—Lifford Customs and Excise: Official Garage and Married Quarters (Revote) ...	2,000	9 4 9	8,000	9 4 9	—
16.—Swanlinbar Customs and Excise: Office Accommodation, Married Quarters, etc. (Revote) ...	10	—	—	—	—
17.—Tyholland Customs and Excise: Married Quarters ...	10	—	—	—	—
18.—Waterford Government Offices: Erection (Revote £10) ...	500	—	66,000	—	—
19.—Ordnance Survey: Additional Accommodation for Printing Division (Revote) ...	10	—	29,000	6 10 6	—
20.—Office of Public Works: Central Engineering Workshop and Stores—New Premises (Revote £2,000) ...	10,000	—	—	2 16 7	—
21.—Central Heating of Government Establishments: Conversion to Oil-Burning ...	24,000	3,841 3 8	45,000	14,896 2 2	—

OBSERVATIONS—continued.

11 to 14, and 16 to 20. Postponed.

15. Preliminary work.

21. In progress. In addition, materials to the value of £11 16s. 2d. from reserve stocks purchased in prior years were used on this work in prior year. See Notes.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF AGRICULTURE :							
22.—Kildare Place (West Block, Government Buildings) : Central Heating (Revote)	900	9	15 0	950	9	15 0	
23.—Botanic Gardens : Provision of Loam, etc., Receptacles at Propagating House	450	—		450	—		
24.—Athenry Agricultural Station : New Buildings (Revote £3,000)	7,500	2	7 9	65,000	2	7 9	
25.—Athenry Agricultural Station : Improvement of Water Supply (Revote)	4,000	46	7 1	12,000	62	0 0	
26.—Athenry Agricultural Station : Provision of Electric Power	10	—		450	130	13 3	
27.—Ballyhaise Agricultural Station : New Piggeries (Revote)	4,000	6	6 10	6,000	12	1 0	
28.—Clonakilty Agricultural Station : New Buildings (Revote)	1,000	241	16 9	70,000	241	16 9	
29.—Johnstown Castle : Adaptations and Renovations (Revote £5,000)	15,000	7,909	0 0	55,000	17,386	19 6	
30.—Johnstown Castle : New Research Building	10	—		100,000	—		
31.—Munster Institute : Introduction of Shannon Electric Power (Revote)	10	115	18 6	2,500	858	18 9	
32.—Munster Institute : Improved Accommodation	1,000	—		52,500	—		
33.—Tully Stud Farm : Renovations	800	411	2 0	19,000	18,681	3 2	

OBSERVATIONS—continued.

22, 24 and 27. Preliminary work.

23, 26, 30 and 32. Postponed.

25, 28 and 33. In progress.

29. In progress. In addition, furniture to the value of £156 16s. 5d. from redundant stocks were supplied to this work in this and prior years. Two 54 cell batteries, valued at £58 18s. 3d. each, surplus to requirements at Shannon Airport (Rineanna), were handed over free of charge by the Department of Industry and Commerce for use on this work in prior years.

31. In progress. In addition, electrical equipment to the value of £25 16s. 0d. from reserve stocks purchased in prior years was used on this work in prior year.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s. d.
DEPARTMENT OF AGRICULTURE—continued.					
34.—Veterinary College: Improvements (Revote £5,050)	15,000	8,946 15 9	87,000	51,578 13 5	
35.—Veterinary Research Institute: New Premises	3,000	122 8 10	—	1,032 17 7	
FISHERY, ETC., HARBOURS.					
36.—Dredging Operations (Revote £800)	1,900		1,900		
(a) Arklow, Co. Wicklow		346 2 0		346 2 0	
(b) Helvick, Co. Waterford		800 0 0		800 0 0	
37.—Minor Works of Economic Development (Revote £230)	1,800		1,800		
(a) Tullaghan, Co. Mayo		5 0 0		326 2 5	
(b) Teague's Rock and Green Rock near Rutland Island, Co. Donegal		110 0 0		110 0 0	
DEPARTMENT OF JUSTICE:					
38.—Courts of Justice: Improvement of Ventilation in Law Library (Revote)	10	—	550	—	
39.—Gárda Síochána Depôt: Improvement of Ablution and Sanitary Arrangements (Revote) ...	10	5 8 4	3,150	2,404 5 7	
40.—Gárda Síochána Depôt: Extension of Hospital	3,600	—	4,000	—	
41.—Gárda Síochána Headquarters (Kilmainham): Improvement of Accommodation for Crime Museum, Lecture Hall and Offices	700	—	700	—	

OBSERVATIONS—continued

34, 35, 36 (a) and 37 (a). In progress.

36 (b). Completed.

37 (b). Completed. Further payment to be made.

38, 40 and 41. Postponed.

39. In progress. In addition, materials to the value of £54 from surplus stores were used in prior years for the joint benefit of this work, and the work of improvement of cooking and messing facilities at the Gárda Síochána Depôt. See No. 147 of 1945-46.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s. d.
DEPARTMENT OF JUSTICE— <i>continued.</i>	£	£ s. d.	£	£ s. d.	
42.—Public Record Office : Additional Accommodation (Revote) ...	10	—	21,000	—	
43.—Borstal Institution : New Building (Revote) ...	1,000	—	—	—	
GÁRDA SÍOCHÁNA BARRACKS. Dublin Metropolitan Area.					
44.—Harcourt Terrace (Lad Lane) : New Barrack (Revote £7,000) ...	10,000	10,144 0 6	20,000	10,156 10 0	
45.—Stillorgan : New Barrack (Revote) ...	1,000	—	10,000	188 14 10	
Co. CAVAN.					
46.—Blacklion : New Barrack (Revote) ...	10	—	2,100	—	
47.—Glangevlin : New Barrack (Revote £600) ...	3,000	3,203 19 4	4,000	3,208 9 4	
48.—Kilnaleck : New Barrack (Revote £1,300) ...	4,000	3,477 19 10	4,200	3,485 8 4	
Co. CLARE.					
49.—Ardnacrusha : New Barrack (Revote £10) ...	1,000	—	—	—	
50.—Connolly : New Barrack	3,000	—	5,000	—	
51.—Doolin : New Barrack (Revote £10) ...	2,500	—	5,000	—	
52.—Feakle : New Barrack ...	10	—	—	—	
53.—Labasheeda : New Barrack	10	—	—	—	
54.—Newmarket-on-Fergus : New Barrack (Revote £1,500) ...	5,000	—	12,500	1 5 0	
55.—Tulla : New Barrack ...	500	4 0	5,000	4 0	
Co. CORK.					
56.—Knocknagree : New Barrack (Revote £10) ...	2,000	—	5,000	—	

OBSERVATIONS—*continued.*

42, 43, 45, 46, 49 to 53, 54 and 56. Postponed.

44, 47 and 48. In progress.

55. Preliminary work.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	£
	£	£ s. d.	£	£	s. d.
DEPARTMENT OF JUSTICE—continued.					
Co. CORK—continued.					
57.—Liscarroll: New Barrack (Revote £10) ...	3,500	—	5,000	—	
58.—Watergrasshill: New Barrack ...	2,000	—	5,000	—	
Co. DONEGAL.					
59.—Bundoran: New Barrack	500	—	5,500	—	
60.—Carrigans: Adaptations (Revote) ...	10	—	750	—	
61.—Carrigart: New Barrack	10	—	—	—	
62.—Castlefin: New Barrack ...	10	—	4,500	—	
63.—Churchhill: New Barrack (Revote £1,000) ...	3,500	8 4 2	4,500	14 8 10	
64.—Clogher: Adaptations (Revote) ...	10	—	600	—	
65.—Convoy: New Barrack (Revote £3,000) ...	3,500	4,265 16 6	4,500	4,283 18 7	
66.—Dungloe: Adaptations (Revote) ...	10	—	500	—	
67.—Glencolumbkille: Adaptations (Revote) ...	10	—	600	—	
68.—Glenties: Adaptations (Revote) ...	10	—	400	—	
69.—Kilmacrennan: New Barrack (Revote £1,500) ...	3,500	16 6	4,500	17 14 7	
70.—Milford: Adaptations (Revote) ...	10	—	950	—	
Co. DUBLIN.					
71.—Finglas: Improvements	1,000	—	1,000	—	
72.—Lucan: Improvements (Revote £500) ...	650	—	650	—	
73.—Rush: Improvements (Revote) ...	300	770 3 9	600	781 1 9	

OBSERVATIONS—continued.

57 to 62, 64, 66 to 68 and 70 to 72. Postponed.

63 and 69. Preliminary work.

65 and 73. In progress.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.				
DEPARTMENT OF JUSTICE— <i>continued.</i>							
Co. GALWAY.							
74.—Ardrahan: New Barrack	1,300	—		1,300	—		
75.—Athenry: New Barrack	10		17 2	—		17 2	
76.—Lettermore: Adaptations (Revote)	10	—		780		1 8 7	
77.—Spiddal: New Barrack (Revote)	10	1 14	8	4,500		1 14 8	
78.—Roundstone: New Barrack	2,000	1 12	7	4,000		1 12 7	
Co. KERRY.							
79.—Kilgarvan: New Barrack	2,000	—		4,000	—		
80.—Knoeknagoshel: New Barrack (Revote £10) ...	2,000	—		4,000	—		
Co. KILKENNY.							
81.—Freshford: New Barrack (Revote £3,000) ...	3,700	—		4,000		15 10 0	
LAOIGHIS.							
82.—Mountrath: New Barrack (Revote £1,000) ...	3,000	—		4,000	—		
Co. LEITRIM.							
83.—Cloone: New Barrack ...	500		9 10	4,500		9 10	
84.—Drumsna: New Barrack (Revote £10) ...	500	—		4,500	—		
Co. LONGFORD.							
85.—Lanesboro': New Barrack (Revote £10) ...	3,200	—		3,500	—		
Co. LOUTH.							
86.—Ballymascanlon: New Barrack	500	—		4,500	—		

OBSERVATIONS—*continued.*

74, 76, 79 to 82 and 84 to 86. Postponed.

75, 77, 78 and 83. Preliminary work.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s.	d.
DEPARTMENT OF JUSTICE—continued.					
Co. LOUTH—continued.					
87.—Castlebellingham : New Barrack	1,000	—	4,500	—	—
88.—Dunleer : New Barrack (Revote £1,800)	3,500	3,556 14 11	4,200	3,566	18 5
Co. MAYO.					
89.—Achill Sound : New Barrack (Revote £1,500)	1,600	2,710 0 0	3,300	3,238	14 10
90.—Ballycastle : New Barrack (Revote £1,300)	1,500	2,680 18 2	3,200	3,517	8 1
91.—Bellacorick : New Barrack (Revote)	200	803 11 11	3,200	3,178	8 8
92.—Kilkelly : New Barrack (Revote)	10	—	1,850	3	13 10
93.—Kilmaine : New Barrack (Revote £1,000)	3,500	11 6 6	4,250	11	6 6
Co. MEATH.					
94.—Summerhill : New Barrack (Revote £2,200)	3,700	3,360 0 0	4,000	3,364	2 3
95.—Trim : New Barrack (Revote £2,000)	8,000	9,814 6 2	10,000	9,823	15 1
Co. MONAGHAN.					
96.—Ballybay : New Barrack (Revote £1,000)	2,000	—	4,000	3	5 0
97.—Newbliss : New Barrack	1,000	—	4,200	—	—
OFFALY.					
98.—Cloghan : New Barrack (Revote £500)	3,000	2 0 0	5,000	2	0 0
99.—Mountbolus : New Barrack (Revote £500)	1,000	—	5,000	—	—
100.—Shannonbridge : New Barrack	2,000	—	5,550	—	—

OBSERVATIONS—continued.

87, 92, 96, 97, 99 and 100. Postponed.

88 to 91, 94 and 95. In progress.

93 and 98. Preliminary work.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF JUSTICE—continued.							
Co. ROSCOMMON.							
101.—Athleague: New Barrack (Revote £600) ...	3,250	2,809	0 0	4,000	3,010	5 6	
102.—Roscommon: New Barrack (Revote £2,500) ...	4,000	901	2 6	31,000	2,121	0 8	
103.—Strokestown: New Barrack (Revote) ...	500	—		13,500	—		
Co. SLIGO.							
104.—Ballinafad: New Barrack (Revote £10) ...	500	—		4,500	—		
105.—Ballintogher: New Barrack (Revote £1,700) ...	4,000	3,334	0 0	4,500	3,600	8 0	
106.—Collooney: New Barrack	500	—		—	—		
107.—Enniscrone: New Barrack (Revote £5,000) ...	6,000	8,942	17 5	12,000	9,153	1 2	
108.—Strandhill: New Barrack (Revote) ...	10	—		4,500	—		
Co. TIPPERARY.							
109.—Mullinahone: New Barrack ...	2,000	—		4,000	—		
110.—Thurles: New Barrack (Revote) ...	1,000	—		22,000	—		
Co. WATERFORD.							
111.—Aglish: New Barrack ...	1,000	—		4,000	—		
112.—Waterford: New Barrack	2,000	4	7 11	—	4	7 11	
Co. WESTMEATH.							
113.—Rochfortbridge: New Barrack (Revote) ...	10	—		1,850	6	7	
Co. WEXFORD.							
114.—Coolgreany: Adaptations (Revote) ...	10	—		700	6	5 9	
115.—New Ross: New Barrack (Revote £3,000) ...	6,000	—		16,000	20	0 0	

OBSERVATIONS—continued.

101, 102, 105 and 107. In progress.
 103, 104, 106, 108 to 111 and 113 to 115. Postponed.
 112. Preliminary work.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF JUSTICE—continued.					
Co. Wicklow.					
116.—Ashford : New Barrack	1,000	—	4,500	—	
117.—Baltinglass : New Barrack (Revote £10) ...	1,000	—	10,000	—	5 6
118.—Roundwood : New Barrack ...	1,000	—	4,500	—	
119.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	2,000	3,589 4 6	2,000	35,268 19 0	
120.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	1,000	1,911 17 1	1,000	2,210 5 9	
121.—IMPROVEMENT OF CELL LIGHTING (Revote) ...	400	231 11 9	650	487 18 2	
DEPARTMENT OF EDUCATION :					
122.—National Education Buildings, 29 Marlboro' Street : Heating Installation (Revote) ...	10	—	600	—	
123.—Technical Instruction Branch : Heating Installation (Revote) ...	10	—	2,500	—	
124.—Central Model Schools : Heating Installation (First Section) (Revote)	10	—	1,000	5 15 6	
125.—Central Model Schools : Reconstruction (Revote)	10	—	54,000	282 12 2	
126.—National Schools : Grants for Building, Enlarging, Enclosing, etc. ...	250,000	308,208 6 3	250,000	308,208 6 3	
127.—Secondary School, 27 Parnell Square, Dublin : Grant for Adaptations and Renovations (Revote £1,500) ...	6,500	2,878 9 6	7,000	2,878 9 6	

OBSERVATIONS—continued.

116 to 118 and 122 to 125. Postponed.

119. See details on page 47.

120. See details on page 48.

121 and 127. In progress.

126. Expenditure represents grants which matured for payment. See Notes.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.	£	£	s. d.	
DEPARTMENT OF EDUCATION—continued.							
INSTITUTIONS OF SCIENCE AND ART.							
128.—Kilmainham Jail: Adaptation as Historical Museum (Revote) ...	10	—		24,600	—		
129.—National Gallery: Electric Installation (Revote £4,480) ...	4,500	752	6 5	6,100	2,153	15 0	
130.—National Gallery: Extension (Revote) ...	10	—		—	—		
131.—National Library: New Building ...	10	—		—	—		
132.—National Library and National Museum: Renewal of Defective Stonework (Revote) ...	2,000	—		70,000	—		
133.—National Museum: Improved Lighting (Revote)	10	—		575	258	12 0	
REFORMATORY AND INDUSTRIAL SCHOOLS.							
134.—Reformatory School, Dainegan: Adaptations (Revote £2,325) ...	7,000	5,575	10 0	50,000	29,766	7 5	
DEPARTMENT OF LANDS:							
GAELTACHT INDUSTRIES.							
135.—Annagry Factory: Renovation and Adaptation	1,400	1,502	10 0	2,000	1,502	10 0	
136.—Ardara Tweed Mart, Co. Donegal: Improvements (Revote £1,700) ...	1,800	10	1 9	2,125	243	2 8	
137.—Bruckless Lace and Embroidery Centre: Renovation and Extension (Revote £1,300) ...	1,500	7	12 0	1,500	7	12 0	

OBSERVATIONS—continued.

128 and 130 to 133. Postponed.

129. In progress. In addition, electrical equipment to the value of £28 15s. 0d. purchased in prior years was used on this work in prior year.

134. In progress. In addition, materials to the value of £61 5s. 6d. from reserve stocks purchased in prior years were used on this work in prior year.

135. In progress.

136. In progress. In addition, an 8 h.p. motor valued at £50 was transferred from the new Spinning Factory, Kilar, for use on this work in a prior year.

137. Preliminary work,

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	£	s. d.
DEPARTMENT OF LANDS —continued.					
GAELTACHT INDUSTRIES—contd.					
138.—Cashla Toy Factory : Improvement and Extension	2,600	62 2 2	2,600	2,817	7 0
139.—Crolly Toy Factory : Provision of Water Supply, Sanitary Accommodation, etc. (Revote £1,000) ...	1,500	1 0 3	1,500	10	0 11
140.—Elly Bay Toy Factory : Rebuilding ...	10	17 12 9	—	17	12 9
141.—New Spinning Factory, Kilar, Co. Donegal (Revote £1,200) ...	6,500	6,746 14 3	44,000	37,824	17 10
DEPARTMENT OF INDUSTRY AND COMMERCE :					
142.—New Headquarters, Kildare Street (Revote £9,700) ...	11,300	7,154 17 11	254,300	250,010	0 10
143.—Accommodation for Labour Court and Geological Survey Office and Museum ...	10	—	60,000	—	—
144.—Meteorological Services : Additional Telegraphic Weather Reporting Stations (Revote) ...	1,600	—	3,400	1,829	4 4
145.—Meteorological Services : Fencing, etc., of Rainfall Gauges (Revote) ...	100	—	—	510	13 0
146.—Meteorological Services : Valentia Observatory—Adaptations and Additions (Revote) ...	2,000	—	—	—	3 7
DEPARTMENT OF POSTS AND TELEGRAPHS :					
147.—Dublin, New Post Office, St. Andrew Street (Revote) ...	9,000	604 3 0	25,000	1,149	4 6
148.—Dublin, New Sorting Office, Pearse Street (Revote) ...	10	—	—	7,064	12 5

OBSERVATIONS—continued.

138. In progress. In addition, furniture to the value of £58 5s. 6d. from redundant stocks was supplied to this work in prior years. A mobile generating set valued at £430 used on this work in prior years was transferred to Spiddal Toy Factory in prior year. See No. 230.
- 139 and 140. Preliminary work.
141. In progress. In addition, electrical equipment to the value of £30 from reserve stocks purchased in prior years was used on this work in prior year. Tools, etc., valued at £22 13s. 0d. were handed over free of charge by the Department of Defence for use on this work in prior years.
- 142 and 147. In progress.
- 143 to 146 and 148. Postponed.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF POSTS AND TELEGRAPHS					
—continued.					
149.—Dublin, Engineering Branch, Distillery Road: Adaptations	2,000	13 7 3	2,000	58 2 2	
150.—Dublin, Foreign Parcels Section, 10 Parnell Square: Lift Well ...	650	3 13 11	650	3 13 11	
151.—Dublin, Telegraph Delivery Office: Additional Accommodation for Motor-cycles	600	210 17 5	600	290 17 5	
152.—Dublin, Post Office Factory, etc.: Rebuilding (Revote £3,000)	5,000	—	23,300	2,909 18 10	
153.—Dublin, Post Office Stores (Aldborough House): Central Heating Improvements—Structural Works (Revote)	1,100	925 16 0	1,100	925 16 0	
154.—Dublin, Post Office Stores (Infirmary Road): Central Heating	10	—	3,550	—	
155.—Dublin, Post Office Stores (St. John's Road): New Warehouse (Revote)	10	—	—	—	
156.—Arklow Post Office: Improvements (Revote)	10	—	—	—	
157.—Ballina Post Office: Additional Accommodation	10	—	2,700	—	
158.—Cahirciveen: New Post Office (Revote)	10	—	—	—	
159.—Carlow: New Post Office	10	—	—	—	
160.—Claremorris Post Office: Extension	700	439 7 4	1,100	439 7 4	
161.—Cork, Head Post Office: Installation of Automatic Telephone Exchange—Structural Works (Revote £800)	1,000	2,252 19 1	10,000	3,453 16 4	

OBSERVATIONS—continued.

149, 151, 153 and 160. In progress.

150. Preliminary work.

152 and 154 to 159. Postponed.

161. In progress. In addition, furniture to the value of £7 2s. 0d. from redundant stocks was supplied to this work.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.			£	£ s. d.
	£	£	s. d.	£	£ s. d.	
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.						
162.—Drogheda : New Post Office and Telephone Exchange	2,000	7	16 8	35,000	7 16 8	
163.—Dundalk Post Office : Improvements (Revote £800)	1,000	—		3,100	—	
164.—Galway : Extension of Head Post Office (Revote)	10	—		—	—	
165.—Kilkenny Post Office : Adaptations (Revote £10)	500	2	0 0	—	2 0 0	
166.—Letterkenny : New Post Office and Telephone Exchange	10	—		—	—	
167.—Nenagh Post Office : Improvements	780	17	10 0	780	17 10 0	
168.—Rathluire Post Office : Adaptations	10	—		—	—	
169.—Waterford Head Post Office : Adaptations (Revote £3,750)	6,250	1,368	14 8	111,700	1,567 3 2	
170.—Wicklow : New Post Office and Telephone Exchange	10	—		—	—	
WIRELESS BROADCASTING.						
171.—Dublin Broadcasting Transmitter Station : New Building (Revote)	10	—		3,000	—	
172.—Dublin, General Post Office : Studio and Office Accommodation	2,700	460	7 11	4,550	3,436 17 6	
173.—Dublin, Phoenix Hall, Exchequer Street : Adaptations	2,500	1,844	12 4	4,900	3,860 10 5	
174.—Dublin, Broadcasting House : Erection	10	—		—	—	
175.—Athlone High Power Short Wave Station : Erection	1,000	848	19 0	18,500	17,733 7 8	

OBSERVATIONS—continued.

162, 165 and 167. Preliminary work.

163, 164, 166, 168, 170, 171 and 174. Postponed.

169, 172 and 175. In progress.

173. In progress. In addition, furniture to the value of £66 9s. 3d. from redundant stocks was supplied to this work.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	s. d.
	£	£ s. d.	£	£ s. d.	
DEPARTMENT OF POSTS AND TELEGRAPHS —continued.					
WIRELESS BROADCASTING —continued.					
176.—Athlone Broadcasting Station: Water Cooling Pond (Revote) ...	10	16 11	750		16 11
DEPARTMENT OF DEFENCE :					
177.—Dublin, Army Swimming Pool: Erection (Revote)	10	—	—		—
178.—Arbour Hill Barracks: New Married Quarters (Revote) ...	10	—	72,000		10 2 0
179.—Clancy Barracks: Reconstruction of Upper Barracks (Revote) ...	10	—	221,500		62,320 8 4
180.—Clancy Barracks: Installation of Heating in Lower Barracks (Revote £3,200) ...	5,000	8 2 6	5,000		8 2 6
181.—Griffith Barracks: Electric Rewiring ...	10	—	—		—
182.—McKee Barracks: New Catholic Church (Revote)	1,000	—	20,000		—
183.—Portobello Barracks: New Married Quarters (Revote)	10	—	20,600		—
184.—Portobello Barracks: Dining Hall and Cookhouse (Revote) ...	10	—	—		—
185.—St. Bricin's Hospital: New Wing (Revote) ...	10	—	200,000		—
186.—St. Bricin's Hospital: Lift and Motor Room (Revote £10) ...	1,500	—	1,750		—
187.—Athlone, Custume Barracks: Dining Hall and Cookhouse (Revote) ...	10	—	—		—
188.—Athlone, Custume Barracks: Hospital (Revote)	10	—	—		—
189.—Baldonnell Aerodrome: New Married Quarters (Revote) ...	10	—	—		13 8

OBSERVATIONS—continued.

176 and 180. Preliminary work.

177 to 179 and 181 to 189. Postponed.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.		£	£	s. d.
DEPARTMENT OF DEFENCE—continued.	£	£ s. d.	£	£	s. d.
190.—Baldonnell Aerodrome : Reconstruction of Upper Camp (Revote) ...	1,000	—	179,000	124,710	10 10
191.—Baldonnell Aerodrome : Re-roofing Hangar No. 4 (Revote) ...	5,000	15 17 0	25,000	26	0 8
192.—Cork, Michael Collins Barracks : Lift in Hospital (Revote) ...	10	—	—	—	—
193.—Cork, Michael Collins Barracks : Junior Officers' Married Quarters (Revote £7,000) ...	10,000	—	15,000	12	8 3
194.—Cork, Michael Collins Barracks : Ordnance Stores (Revote) ...	10	—	17,500	5	16 4
195.—Curragh Camp : Dining Hall and Cookhouse in Connolly Barracks (Revote) ...	1,000	—	45,000	—	—
196.—Curragh Camp : Dining Hall and Cookhouse in Plunkett Barracks (Revote) ...	1,000	—	45,000	—	—
197.—Curragh Camp : Military College—Extensions (Revote) ...	10	—	—	—	—
198.—Curragh Camp : New Catholic Church (Revote)	1,000	—	—	—	—
199.—Curragh Camp : New Gymnasium (Revote) ...	1,000	—	135,000	30	13 5
200.—Curragh Camp : New Married Quarters (Revote) ...	5,000	—	123,000	11,943	11 9
201.—Curragh Camp : Extension of Magazines (Revote £10) ...	5,000	—	—	—	—
202.—Curragh Camp : Signal Stores (Revote) ...	10	—	—	—	—

OBSERVATIONS—continued.

190. Postponed. In addition, materials to the value of £1,050 14s. 0d. from reserve stocks and salvage were used on this work in prior years.

191. In progress.

192 to 202. Postponed.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.	
	Vote.	Expenditure.			£	£ s. d.
	£	£	s. d.	£	£ s. d.	
DEPARTMENT OF DEFENCE—continued.						
203.—Curragh Camp : Company Offices and Storage—Clarke Barracks ...	10	—	—	—	—	
204.—Curragh Camp : Company Offices and Storage—McDermott Barracks ...	10	—	—	—	—	
205.—Curragh Camp : Company Offices and Storage—McDonagh Barracks ...	10	—	—	—	—	
206.—Haulbowline Dockyard : New Jetty ...	40,000	21	1 8	52,700	21 1 8	
207.—Kildare Barracks : Reconstruction (Revote) ...	10	—	—	321,000	139,612 12 1	
208.—Kildare Barracks : New Married Quarters (Revote)	10	—	—	—	—	
209.—Kilworth Rifle Range : Officers' Mess (Revote £4,700) ...	5,000	—	—	13,000	—	
210.—Renmore Barracks : New Gymnasium (Revote) ...	10	—	—	—	—	
211.—Templemore, McCann Barracks : New Sewerage System (Revote) ...	10	—	—	—	—	
212.—Fórsa Cosanta Áitiúil : Erection of Halls (Revote) ...	10	—	—	—	—	
DEPARTMENT OF EXTERNAL AFFAIRS :						
213.—Canberra, Australian Legation ...	10	—	—	—	2,205 3 6	
214.—Rome, Quirinal Legation : Adaptations and Furnishing (Revote) ...	10	—	—	—	—	
DEPARTMENT OF SOCIAL WELFARE :						
215.—No. 73 Merrion Square : Improvements ...	1,050	1,576	19 10	1,050	2,744 10 10	

OBSERVATIONS—continued.

203 to 205 and 207 to 214. Postponed.

206. Preliminary work.

215. In progress. In addition, furniture to the value of £224 0s. 4d. from redundant stocks was supplied to this work.

Service.	1948-49.			Total Estimate for Work.	Total Expenditure to 31 March, 1949.		
	Vote.	Expenditure.			£	£	s. d.
	£	£	s. d.	£			
DEPARTMENT OF SOCIAL WELFARE —continued.							
216.—Dublin Custom House : Additional Accommodation (Revote) ...	500	1,831	4 1	21,000	21,964	1 7	
217.—Ballina Employment Exchange : Erection (Revote) ...	2,000	—		9,600	—		
218.—Listowel Employment Exchange : Erection (Revote) ...	10	18	15 0	6,400	18	15 0	
219.—Waterford Employment Exchange : Erection (Revote £10) ...	2,000	7	2 9	42,500	7	2 9	
220.—Westport Employment Exchange : Erection (Revote) ...	10	—		—	—		
PHENIX PARK.							
221.—New Gateway : Parkgate Street (Revote) ...	10	—		—	—		
222.—People's Gardens : New Shelter (Revote) ...	10	—		1,000	—		
LEINSTER LAWN.							
223.—Cenotaph (Revote £10)	2,500	—		—	—		
ROTUNDA GARDENS.							
224.—Garden of Remembrance (Revote) ...	5,000	—		23,000	500	1 8	
IRISH NATIONAL WAR MEMORIAL PARK.							
225.—Provision of Entrance Gates, Lodge, Shelter and Sanitary Accommodation, etc. ...	10	—		7,000	—		
226.—PUBLIC CONCERT HALL, DUBLIN (Revote) ...	10	—		—	15	2 7	

OBSERVATIONS—continued.

216. In progress. In addition, materials to the value of £250 8s. 4d. from reserve stocks purchased in prior years were used on this work in prior years.

217 and 220 to 226. Postponed.

218 and 219. Preliminary work.

Service.	1948-49.		Total Estimate for Work.	Total Expenditure to 31 March, 1949.
	Vote.	Expenditure.		
	£	£ s. d.	£	£ s. d.
HARBOURS.				
227.—Buncrana: Minor Improvements (Revote £10)	2,500	—	2,500	—
228.—MINOR NEW WORKS NOT EXCEEDING £400 EACH	5,000	6,310 10 3	5,000	7,835 12 10
229.—URGENT AND UNFORESEEN WORKS ...	8,000	20,735 5 8	8,000	20,735 5 8
230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1948 ...	7,500	9,053 16 11	7,500	9,053 16 11
	£ 785,425	496,478 3 8		
<i>Deduct for Works which may not be carried out during the year ...</i>	260,425	—		
	£ 525,000	496,478 3 8		
NET SAVING ...		£28,521 16 4		

OBSERVATIONS—continued.

227. Postponed.
228, 229 and 230. See details on pages 49 to 57.

No. 119.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.	£	s.	d.
Kevin Street.—Extension of Electric Lighting. Expenditure authorized, £467 3s. 3d. (S. 13/53/46). Expended, £467 3s. 3d. Completed. In addition, electrical equipment to the value of £6 10s. 0d. purchased in prior years was used on this work ...	467	3	3
Co. CLARE.			
Shannon Airport (Rineanna).—Provision of additional accommodation. No. 96 of 1947-48. Authorized expenditure, £1,500. (S. 14/5/46). Expended, £1,657 8s. 2d. Completed ...	13	10	1
Co. CORK.			
Whitegate.—New Barrack. No. 51 of 1947-48. Authorized expenditure, £3,600. (S. 14/15/31). Expended, £3,618 13s. 0d. Completed ...	759	11	6

No. 119.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA

SÍOCHÁNA BARRACKS—continued.

OFFALY.	£	s.	d.
Clara.—New Barrack. No. 71 of 1946-47. Authorized expenditure, £3,500. (S. 14/14/39). Expended, £3,441 6s. 11d. In progress	1	7	6
Co. WESTMEATH.			
Athlone.—New Barrack. No. 90 of 1947-48. Expenditure authorized, £16,635 9s. 5d. (S. 14/1/34). Expended, £16,635 9s. 5d. Completed. In addition, materials to the value of £30 from surplus stores were used on this work in prior years ...	1,042	4	10
Co. WICKLOW.			
Avoca.—New Barrack. No. 94 of 1947-48. Expenditure authorized, £6,060 15s. 6d. (S. 14/7/39). Expended, £6,060 15s. 6d. Completed ...	1,239	16	0
Redcross (Barndarrig).—New Barrack. No. 96 of 1947-48. Authorized expenditure, £3,250. (S. 14/6/39). Expended, £3,388 2s. 9d. Completed ...	65	11	4
TOTAL.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS ...	£3,589	4	6

No. 120.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

METROPOLITAN AREA.	£	s.	d.
College Street.—Alterations to provide office accommodation, etc. No. 97 of 1947-48. Expended, £145 5s. 6d. Completed ...	142	2	8
Dublin Castle and other Gárda Síochána Barracks.—Installation of teleprinters and incidental structural works, etc. In progress	144	16	3
Whitehall.—Provision of additional out-office accommodation. No. 97 of 1947-48. Expended, £97 5s. 9d. In progress. In addition, materials to the value of £14 from surplus stores and to the value of £2 14s. 0d. from reserve stocks purchased in prior years were used on this work in prior year ...	70	12	2
Co. CORK.			
Crosshaven.—Erection of new cell, etc. Completed ...	154	12	4
Co. DONEGAL.			
Ballintra.—Improvements. Completed ...	103	15	0
Moville.—Improvement of accommodation in married quarters. Completed ...	205	0	0
Co. GALWAY.			
Ballinasloe.—Erection of turf shed and petrol store. Completed ...	158	14	6
Co. KILDARE.			
Monasterevan.—Provision of water supply, etc. Completed ...	106	4	11
Co. LEITRIM.			
Carrick-on-Shannon.—Concreting yard, etc. Completed ...	325	0	0
Co. TIPPERRARY.			
Kilsheelan.—Improvements involving the provision of new sink in kitchen with water supply and drainage, etc. Completed ...	156	10	0

No. 120.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS—continued.

	£	s	d.
Co. WATERFORD.			
Kilmacthomas.—Alterations including the installation of a hot water circulation system. Completed	288	19	3
Co. WESTMEATH.			
Delvin.—Erection of dividing wall and improved sanitary accommodation. No. 97 of 1947-48. Expended, £100. Completed	16	0	0
Co. WICKLOW.			
Bray.—Rearrangement of accommodation, including provision of counter and partition, etc. No. 97 of 1947-48. Expended, £224 2s. 3d. Completed	39	10	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	<u>£1,911</u>	<u>17</u>	<u>1</u>

No. 228.—MINOR NEW WORKS NOT EXCEEDING £400 EACH.

HOUSES OF THE OIREACHTAS. £ s. d.

LEINSTER HOUSE.—Supply and erection of panelling in Press gallery. Completed 223 17 9

DEPARTMENT OF FINANCE.

CHIEF STATE SOLICITOR'S OFFICE, DUBLIN CASTLE.—Alterations, etc., to provide additional accommodation. Expended, £112 6s. 1d. Completed 81 10 10

CIVIL SERVICE COMMISSION, NO. 45 UPPER O'CONNELL STREET, DUBLIN.—Supply and installation of an induced draft fan. Completed 244 0 0

No. 33 UPPER MERRION STREET, DUBLIN.—Adaptation of premises to accommodate staff of Foreign Exchange Control Section transferred from No. 27 Upper Merrion Street. Expended, £300 18s. 6d. Completed. In addition, materials to the value of £4 13s. 0d. from reserve stocks purchased in prior years and salvage materials valued at £8 13s. 6d. were used on this work in prior year 13 1 6

OFFICE OF PUBLIC WORKS.—

(a) Installation of electric fans. Completed 136 1 3

(b) Erection of new partition, etc. In progress. In addition, materials to the value of £11 from reserve stocks purchased in prior years were used on this work 7 4

ORDNANCE SURVEY.—Adaptations, etc., to provide additional accommodation. In progress. In addition, furniture to the value of £12 16s. 0d. from redundant stocks purchased in prior years was supplied to this work 261 0 8

REVENUE DEPARTMENT.—

(a) Dublin Castle.—Provision of shelving. Completed. In addition, materials to the value of £11 2s. 1d. from reserve stocks purchased in prior years were used on this work ... 132 15 4

(b) Greencastle, Co. Donegal.—Adaptations, etc., to provide Preventive Officer's residence. Completed 213 10 0

(c) Kilkenny, Co. Kilkenny.—Provision of additional office and storage accommodation. In progress 7 15 0

No. 228.—MINOR NEW WORKS NOT EXCEEDING £400 EACH—continued.

DEPARTMENT OF AGRICULTURE.		£	s.	d.
ATHENRY AGRICULTURAL STATION.—Provision and erection of saw bench. In progress				
		141	0	0
BALLYHAISE AGRICULTURAL STATION.—				
(a) Provision of new garage and fuel store. Completed ...				
		115	13	5
(b) Provision of materials, etc., for new incubator house. Expended, £113 19s. 6d. In progress				
		86	6	9
CLONAKILTY AGRICULTURAL STATION.—Provision and installation of petrol pump and tank. Completed				
		106	7	6
THORNDALE VETERINARY RESEARCH LABORATORY.—Installation of electric lighting and heating plugs, etc., in the official residence of the Director. Completed				
		110	11	10
DEPARTMENT OF JUSTICE.				
COURTS OF JUSTICE, DUBLIN.—				
(a) Adaptations to improve accommodation at Central Registry Office. Completed. In addition, materials to the value of £16 0s. 3d. from reserve stocks purchased in prior years were used on this work				
		174	3	0
(b) Provision of additional shelving in Library. Completed ...				
		110	4	9
METROPOLITAN DISTRICT COURT, INNS QUAY, DUBLIN.—Adaptation, etc., of basement rooms as waiting rooms. Expended, £183 17s. 3d. Completed				
		149	2	8
GÁRDA SÍOCHÁNA HEADQUARTERS, KILMAINHAM.—Alterations and extensions to existing lighting installation. Completed ...				
		122	4	7
GÁRDA DEPÔT, DUBLIN.—Renovation works to fit dwellinghouse for occupation by staff. Expended, £212 17s. 9d. Completed				
		97	9	0
DEPARTMENT OF EDUCATION.				
COLÁISTE BRIGHDE, FALCARRAGH, Co. DONEGAL.—Provision of concrete kerbing and regravelling of paths. Completed ...				
		141	12	0
COLÁISTE MUIRE, TOURMAKEADY, Co. MAYO.—Provision of fencing and field gates. In progress				
		85	0	0
CORK MODEL SCHOOLS.—Provision of additional sanitary accommodation. Completed				
		224	0	0
NATIONAL MUSEUM.—Installation of Italian statuary. Expended, £416 4s. 3d. Completed. Further payment to be made ...				
		10	19	5
DEPARTMENT OF INDUSTRY AND COMMERCE.				
No. 14 HUME STREET, DUBLIN.—Provision of balance room, etc., for the Geological Survey Office. In progress				
		217	14	4
STATISTICS BRANCH, LOWER CASTLE YARD, DUBLIN.—Structural alterations and provision of furniture, etc., to facilitate staff accommodation in E.R.P. Section. In progress				
		46	18	9
DEPARTMENT OF POSTS AND TELEGRAPHS.				
CENTRAL MODEL SCHOOLS, MARLBOROUGH STREET, DUBLIN.—Extension of existing platform and provision of scaffolding. Completed				
		317	7	11
EXCHEQUER STREET TELEPHONE EXCHANGE, DUBLIN.—Erection, etc., of new steel chimney. Completed				
		309	10	1
ABBEYLEIX POST OFFICE.—Alterations, etc., to improve office accommodation. Expended, £171 10s. 2d. Completed ...				
		167	5	0
BLACKROCK POST OFFICE, Co. DUBLIN.—Provision of registered mails enclosure, etc. In progress				
		99	4	0
CAVAN POST OFFICE.—Alterations and improvements. In progress				
		18	13	3

No. 228.—MINOR NEW WORKS NOT EXCEEDING £400 EACH—continued.

	£	s.	d.
DEPARTMENT OF POSTS AND TELEGRAPHS—continued.			
KILLARNEY POST OFFICE.—Alterations and improvements. Completed	195	13	0
LIMERICK POST OFFICE.—Erection of loading platform. Completed	408	0	0
LONGFORD POST OFFICE.—Provision of enclosure, etc., in sorting office. Completed	118	5	0
SLIGO POST OFFICE.—Provision of additional sanitary accommodation. Completed	156	15	9
WIRELESS BROADCASTING.—Alterations to duct covers, etc., at the Dublin Station. Completed. In addition, materials to the value of £6 1s. 6d. from reserve stocks purchased in prior years and salvage material, value £2 10s. 0d., were used on this work ...	107	14	1
DEPARTMENT OF SOCIAL WELFARE.			
CUSTOM HOUSE, DUBLIN.—Provision of bicycle accommodation. Completed	147	6	10
KINGSLAND PARK, EMPLOYMENT EXCHANGE, DUBLIN.—Alterations and extension of counter and grille. Completed	241	7	6
DEPARTMENT OF HEALTH.			
CUSTOM HOUSE, DUBLIN.—Alterations to heating, lighting, etc., in rooms Nos. 228 and 229. Expended, £162 14s. 8d. Completed	16	10	1
BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.			
COLLEGE OF SCIENCE.—Improvement of water storage. Expended, £284 12s. 6d. Completed	180	10	10
PHENIX PARK.—Erection of garage adjacent to Hibernian cottage. Expended, £223 10s. 5d. Completed. In addition, salvage materials to the value of £23 7s. 0d. were used on this work ...	23	11	10
HARBOURS.			
DÚN LAOGHAIRE HARBOUR.—			
(a) Adaptation, etc., of premises at St. Michael's Wharf as a Food Voucher Office for the Department of Industry and Commerce. In progress. In addition, materials to the value of £5 13s. 3d. from reserve stocks purchased in prior years and furniture to the value of £4 13s. 6d. from redundant stocks were supplied to this work	191	14	5
(b) Additional sanitary accommodation. In progress ...	355	19	8
(c) Adaptation of portion of hut on Mail Boat Pier to provide improved accommodation for disinfection purposes for the Department of Agriculture. Expended, £170 12s. 9d. Completed	1	13	4
TOTAL.—MINOR NEW WORKS NOT EXCEEDING £400 EACH	£6,310	10	3

No. 229.—URGENT AND UNFORESEEN WORKS.

HOUSES OF THE OIREACHTAS.

	£	s.	d.
LEINSTER HOUSE, DUBLIN.—Adaptations to provide improved accommodation, etc., for the Librarian and the Press. Authorized expenditure, £510. (S. 1/1/35). In progress. In addition, materials to the value of £26 19s. 8d. from reserve stocks purchased in prior years were used on this work	259	17	0

No. 229.—URGENT AND UNFORESEEN WORKS—continued.

£ s. d.

DEPARTMENT OF FINANCE.

NOS. 2 AND 3 MERRION SQUARE, DUBLIN.—Adaptations and provision of lighting and furniture, etc., to accommodate the staff of the Foreign Exchange Control Branch. Authorized expenditure, £992 19s. 3d. (S. 2/13/48). In progress. In addition, furniture (value £166 7s. 0d.) from redundant stocks purchased in prior years and salvage materials (value £1 17s. 5d.) were supplied to this work 992 19 3

REVENUE DEPARTMENT, INCOME TAX BRANCH, DUBLIN.—Re-allocation of accommodation involving transfer and supply of furniture, works of improvement, redecoration and adjustment of lighting, etc., at Nos. 11 to 15 Upper O'Connell Street, Nos. 14 and 15 St. Andrew Street and Dublin Castle. Authorized expenditure, £1,340. (S. 1/4/32 and S. 2/12/37). In progress. In addition, materials to the value of £5 19s. 7d. from reserve stocks purchased in prior years were used on this work ... 137 10 5

REVENUE DEPARTMENT, CUSTOM HOUSE, DUBLIN.—Alterations and improvements, etc., to facilitate staff reorganization. Authorized expenditure, £700. (S. 2/14/34). In progress 123 5 11

DEPARTMENT OF EDUCATION.

COLÁISTE MOIBHÍ, SHANKILL, Co. DUBLIN.—Adaptations and renovations at Shanganagh Castle to house the College on transfer from Hibernian School, Phoenix Park. Authorized expenditure, £11,883 4s. 7d. (S. 22/10/40 and S. 22/1/48). In progress. In addition, materials (value £81 15s. 11d.) from reserve stocks purchased in prior years, salvage materials (value £24 17s. 6d.) and furniture (value £44 3s. 8d.) from redundant stocks were supplied to this work 11,883 4 7

DEPARTMENT OF LANDS.

LAND COMMISSION, No. 21 UPPER MERRION STREET, DUBLIN.—Provision of Luncheon Club involving structural alterations and supply of furniture and kitchen equipment, etc. Authorized expenditure, £1,550. (S. 2/10/48). In progress. In addition, materials (value £14 14s. 0d.) from reserve stocks purchased in prior years and furniture (value £12 12s. 11d.) from redundant stocks were supplied to this work 740 1 8

LAND COMMISSION, No. 28 UPPER MERRION STREET, DUBLIN.—Adaptations, etc., to provide staff accommodation. Authorized expenditure, £2,250. (S. 2/15/39). In progress. In addition, materials to the value of £37 7s. 9d. from emergency stocks purchased in prior years were supplied to this work 770 9 2

LAND COMMISSION, No. 83 MERRION SQUARE, DUBLIN.—Adaptations, etc., to provide accommodation for the Survey and Mapping Branch. Authorized expenditure, £900. (S. 2/35/34). In progress 873 11 5

GAELTACHT INDUSTRIES: CENTRAL MARKETING DEPÔT, DUNLOP HOUSE, DUBLIN.—Alterations and improvements. Authorized expenditure, £1,240. (S. 2/48/35). In progress 36 14 3

GAELTACHT INDUSTRIES: ORIEL HOUSE, DUBLIN.—Alterations, etc., to render premises suitable for occupation of staff transferred from No. 28 Upper Merrion Street, Dublin. Authorized expenditure, £620. (S. 2/3/39). In progress. In addition, furniture to the value of £27 12s. 0d. from redundant stocks was supplied to this work 237 8 7

No. 229.—URGENT AND UNFORESEEN WORKS—continued.

		£	s.	d.
DEPARTMENT OF LOCAL GOVERNMENT.				
	CUSTOM HOUSE, DUBLIN.—Alterations to rooms and provision of shelving, furniture and dictaphone machines, etc., to meet staff reorganization. Authorized expenditure, £2,270. (S. 2/14/34 and S. 53/10/48). In progress.	709	14	9
DEPARTMENT OF HEALTH.				
	No. 1 BERESFORD PLACE, DUBLIN.—Alterations and improvements etc., to provide staff accommodation. Authorized expenditure, £700. (S. 2/15/34). In progress	306	3	7
	CUSTOM HOUSE, DUBLIN.—Rearrangement of accommodation involving structural alterations, etc., consequent on setting up of Department of Health. Authorized expenditure, £528. (S. 2/14/34). In progress. In addition, materials to the value of £19 13s. 2d. from emergency stocks purchased in prior years were used on this work	471	18	4
DEPARTMENT OF EXTERNAL AFFAIRS.				
	IVEAGH HOUSE, DUBLIN.—Adaptations and supply of furniture, etc., to meet accommodation for extra staff. Authorized expenditure, £2,120. (S. 2/9/44). In progress. In addition, materials (reserve stocks, value £49 6s. 10d.), furniture (redundant stocks, value £2 10s. 0d.) and emergency stocks (value £2 13s. 0d.) purchased in prior years were supplied to this work	1,136	14	1
	OTTAWA LEGATION, CANADA.—Repairs, decoration and furnishing. Authorized expenditure, £8,194. (S. 2/13/48). In progress	1,011	17	9
HARBOURS.				
	DÚN LAOGHAIRE HARBOUR.—Improvements to Mail Boat Pier. Authorized expenditure, £2,000. (S. 31/3/38). In progress	1,043	14	11
	TOTAL.—URGENT AND UNFORESEEN WORKS	<u>£20,735</u>	<u>5</u>	<u>8</u>

No. 230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1948.

		£	s.	d.
PRESIDENT OF IRELAND.				
No. 161 of 1946-47	ÁRAS AN UACHTARÁIN.—Extension of electric lighting system to the City Gate and Lodge and the conversion of the existing gas lamp standards, etc. Authorized expenditure, £700. (S. 2/32/37). Expended, £624 1s. 11d. In progress	107	5	5
HOUSES OF THE OIREACHTAS.				
186 of 1947-48	LEINSTER HOUSE.—Extension of central heating system. Authorized expenditure, £480. (S. 1/1/35). Expended, £332 1s. 11d. In progress	7	2	4
DEPARTMENT OF FINANCE.				
187 of 1947-48	No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of office accommodation and furnishings for the staff of the Commission on Place Names. Authorized expenditure, £745. (S. 2/22/46). Expended, £503 7s. 10d. In progress. In addition, furniture to the value of £62 0s. 5d. from redundant stocks was supplied to this work in prior years	53	6	11

No. 230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1948—continued.

DEPARTMENT OF FINANCE—continued.

No.		£	s.	d.
186 of 1947-48	No. 3 LOWER ORMOND QUAY, DUBLIN.—Alterations and electrical work, etc., to adapt premises for occupation by Paymaster-General's Office. Authorized expenditure, £1,250. (S. 2/21/42). Expended, £1,401 0s. 2d. In progress. In addition, materials to the value of £8 9s. 11d. from reserve stock purchased in prior years and furniture to the value of £10 10s. 0d. from redundant stocks were supplied to this work in this and prior year	1,300	8	5
186 of 1947-48	OFFICE OF PUBLIC WORKS.—Provision of additional accommodation for Architectural Branch involving structural alterations and supply of furniture and fittings, etc. Authorised expenditure, £1,562 10s. 4d. (S. 1/2/33). Expended, £1,457 12s. 4d. In progress. In addition, materials to the value of £23 18s. 1d. from reserve stocks purchased in prior years were used on this work in prior year	42	9	1
187 of 1947-48	ORDNANCE SURVEY.—Provision of improved accommodation in the official quarters of the Assistant Director. Authorized expenditure, £652 5s. 7d. (S. 58/3/45). Expended, £652 17s. 8d. Completed	12	1	

DEPARTMENT OF AGRICULTURE.

BALLYHAISE AGRICULTURAL STATION.—

186 of 1947-48	(a) Provision of a cold-room and necessary structural works. Authorized expenditure, £419 5s. 8d. (S. 9/20/46). Expended, £68 3s. 0d. In progress	36	3	0
24 of 1947-48	(b) Water purification plant and fire-fighting apparatus. Authorized expenditure, £1,522 4s. 3d. (S. 90/39/34 and S. 90/17/46). Expended, £1,553 6s. 5d. Completed. In addition, a trailer pump and equipment purchased in prior years at a cost of £444 19s. 5d. was supplied to this work in a prior year	27	16	2

BOTANIC GARDENS, DUBLIN.—

186 of 1947-48	(a) Improvements, etc., to two gate lodges. Authorized expenditure, £565. (S. 2/42/34). Expended, £610 16s. 9d. Completed	99	19	2
187 of 1947-48	(b) Improvements to Keeper's residence. Expenditure authorized, £386 10s. 9d. (S. 2/12/45). Expended, £386 10s. 9d. Completed. In addition, underground cable valued at £48 8s. 6d. from surplus stores was used on this work in prior years	2	6	9

DEPARTMENT OF JUSTICE.

187 of 1947-48	No. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of office accommodation, furnishings, etc., for the staff of the Censorship of Publications Board. Authorized expenditure, £500. (S. 2/16/41). Expended, £308 4s. 5d. In progress. In addition, furniture to the value of £100 6s. 3d. from redundant stocks was supplied to this work in prior years	4	7	0
187 of 1947-48	FOUR COURTS, DUBLIN.—Adaptations and alterations to provide an additional District Court for civil work. Authorized expenditure, £725. (S. 2/22/42). Expended, £739 14s. 1d. Completed. In addition, furniture (value £71 1s. 0d.), materials (reserve stocks, value £2 8s. 5d.) purchased in prior years and salvage materials (value £7 16s. 7d.) were supplied to this work in prior years	2	1	6

No. 230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1948—continued.

£ s. d.

DEPARTMENT OF EDUCATION.

No.				
187 of	COLÁISTE MOIBHÍ.—Transfer of furniture and works of redecoration, etc., consequent upon return of College from No. 22 Upper Merrion Street, Dublin, to former premises at the Hibernian School, Phoenix Park. Authorized expenditure, £1,256 9s. 4d. (S. 22/10/40). Expended, £1,185 7s. 9d. Completed ...	543	3	1
1947-48				
187 of	NO. 21 FITZWILLIAM SQUARE, DUBLIN.—Provision of accommodation, furnishings, etc., for the Dictionary staff. Authorized expenditure, £250. (S. 2/16/41). Expended, £181 14s. 5d. In progress. In addition, furniture to the value of £42 3s. 9d. from redundant stocks was supplied to this work in prior year	17	16	1
1947-48				

DEPARTMENT OF LANDS.

187 of	LAND COMMISSION, NOS. 21 AND 22 UPPER MERRION STREET, DUBLIN.—Provision of additional accommodation, etc., for the staff of the Purchase Branch. Authorized expenditure, £4,050. (S. 55/14/38). Expended, £4,247 17s. 0d. In progress. In addition, materials (reserve stocks, value £176 2s. 0d.), furniture (redundant stocks, value £207 1s. 6d.) purchased in prior years and salvage materials (value £2 4s. 6d.) were supplied to this work in this and prior years ...	1,898	9	4
1947-48				
187 of	LAND COMMISSION, NO. 23 UPPER MERRION STREET, DUBLIN.—Store accommodation for estate maps. Authorized expenditure, £7,000. (S. 1/12/33 and S. 2/5/32). Expended, £5,643 4s. 11d. In progress ...	230	4	8
1947-48				
186 of	GAELTACHT INDUSTRIES: SPIDDAL TOY FACTORY.—Installation and overhaul of generating plant, provision of power, heating and lighting, supply of furniture and execution of minor works. Authorized expenditure, £700. (S. 2/26/46). Expended, £727 9s. 9d. Completed. In addition, furniture to the value of £54 5s. 0d. from redundant stocks was issued to this work. A mobile generating set valued at £430 was transferred from Cashla Toy Factory to this work in prior year. See No. 138 ...	133	7	4
1947-48				

DEPARTMENT OF INDUSTRY AND COMMERCE.

187 of	STATE APARTMENTS, DUBLIN CASTLE.—Works and furnishings in connection with the North Atlantic Route Service Conference held in March, 1946. Authorized expenditure, £1,750. (S. 75/7/46). Expended, £1,772 11s. 9d. Completed ...	1	0	0
1947-48				
187 of	NO. 24 UPPER O'CONNELL STREET, DUBLIN.—Adaptations, etc., to provide accommodation for Census of Population staff. Authorized expenditure, £2,350. (S. 2/33/34). Expended, £2,199 19s. 5d. Completed. In addition, furniture to the value of £34 12s. 8d. from redundant stocks was supplied to this work in prior year ...	3	19	0
1947-48				
187 of	NO. 40 UPPER O'CONNELL STREET, DUBLIN.—Provision of accommodation, involving structural alterations, improvement of heating and lighting, etc., for Fuel Branch. Authorized expenditure, £2,600. (S. 2/16/46). Expended, £2,321 8s. 7d. Completed. In addition, furniture to the value of £269 13s. 0d. from redundant stocks was supplied to this work in prior years	93	7	0
1947-48				

No. 230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1948—continued.

DEPARTMENT OF INDUSTRY AND COMMERCE—continued.

No.		£ s. d.
186 of 1947-48	GRIFFITH BARRACKS, DUBLIN.—Transfer of Kerosene Rationing Section from Glasnevin House and fitting up accommodation for this Section and a new Food Office. Authorized expenditure, £2,020. (S. 2/23/46). Expended, £1,830 19s. 10d. In progress. In addition, furniture to the value of £37 10s. 0d. from redundant stocks was supplied to this work	1,246 8 6
187 of 1947-48	GRIFFITH BARRACKS, DUBLIN.—Adaptation and preparation of Band Block, Recreation Block, East Block and part of West Block and Officers' Block for the accommodation of Rationing Sections (including Prices Section) transferred from Hospitals Trust premises, Ballsbridge, Dublin. Authorized expenditure, £10,600. (S. 2/23/46). Expended, £10,609 5s. 10d. Completed. In addition, furniture (value £52 14s. 3d.), materials (reserve stocks, value £90 2s. 5d.) purchased in prior years and salvage materials (value £1 14s. 0d.) were used on this work in prior years	122 13 7
187 of 1947-48	LABOUR COURT.—Provision of temporary quarters at No. 3 Lower Ormond Quay and Nos. 44 and 45 Merrion Square and the adaptation, preparation and furnishing of the ground and first floors of the Officers' quarters at Griffith Barracks, Dublin, for the accommodation of Court and staff. Authorized expenditure, £4,230 2s. 1d. (S. 2/23/46). Expended, £4,376 17s. 10d. In progress. In addition, furniture (value, £318 18s. 11d.), materials (reserve stocks, value £44 16s. 0d.) purchased in prior years and salvage materials (value £2 15s. 0d.) were supplied to this work in this and prior years	220 1 11
187 of 1947-48	GLASNEVIN HOUSE, DUBLIN.—Adaptation, etc., to provide accommodation for Kerosene Rationing Section transferred from Hospitals Trust premises, Ballsbridge, Dublin. Authorized expenditure, £1,469 9s. 8d. (S. 22/14/37). Expended, £1,472 3s. 8d. Completed	6 8

DEPARTMENT OF POSTS AND TELEGRAPHS.

132 of 1947-48	SANDWITH STREET GARAGE, DUBLIN.—Additional storage accommodation for petrol. Authorized expenditure, £800. (S. 38/4/34). Expended, £750 19s. 3d. In progress	255 3 0
187 of 1947-48	THURLES POST OFFICE.—Adaptations. Expenditure authorized, £7,415 17s. 1d. (S. 38/11/30). Expended, £7,415 17s. 1d. Completed	51 16 0
186 of 1947-48	WIRELESS BROADCASTING, PORTOBELLO BRIDGE.—Adaptation of former Post Office premises for use as an additional Broadcasting Studio. Authorized expenditure, £1,010. (S. 2/13/47). Expended, £635 6s. 7d. In progress. In addition, furniture (value £82 11s. 0d.), materials (reserve stocks, value £55 5s. 3d.) purchased in prior years and salvage material (value £3 16s. 6d.) were supplied to this work in this and prior year	337 14 4

DEPARTMENTS OF HEALTH AND SOCIAL WELFARE.

187 of 1947-48	DUBLIN CASTLE.—Provision of temporary accommodation for the Minister and certain staff of the Departments. Authorized expenditure, £973 15s. 0d. (S. 2/12/33). Expended, £1,000 10s. 11d. Completed. In addition, furniture to the value of £363 5s. 4d. from stocks purchased in prior years was supplied to this work in prior years	22 9 0
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No. 230.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1948—continued.

£ s. d.

DEPARTMENT OF HEALTH.

No.				
100 of	DUNDREUM ASYLUM.—Extension of Head Male Attendant's			
1947-48	quarters. Authorized expenditure, £1,067 3s. 0d. (S. 2/28/46).			
	Expended, £1,077 4s. 7d. Completed			1,067 17 1

DEPARTMENT OF DEFENCE.

175 of	AIR RAID SHELTERS FOR GOVERNMENT OFFICES.—Demolition, adap-			
1947-48	tation, etc. Authorized expenditure, £7,500. (S. 200/11/41).			
	Expended, £5,797 7s. 4d. In progress. In addition, materials			
	to the value of £21 15s. 11d. from reserve stocks purchased in			
	prior years were used on this work in this and prior year ...			346 7 4

187 of	No. 26 WESTLAND ROW, DUBLIN.—Provision of accommodation			
1947-48	and furniture, etc., for Bureau of Military History. Authorized			
	expenditure, £1,900. (S. 2/31/47 and S. 2/31/46). Expended,			
	£845 7s. 3d. In progress. In addition, furniture to the value			
	of £159 19s. 0d. from redundant stocks was supplied to this			
	work in this and prior year			87 1 10

DEPARTMENT OF EXTERNAL AFFAIRS.

187 of	IVEAGH HOUSE, ST. STEPHEN'S GREEN, DUBLIN.—Redistribution			
1947-48	of accommodation involving structural alterations, decoration			
	works and provision of furniture. Authorized expenditure,			
	£350. (S. 2/9/44). Expended, £139 13s. 6d. In progress ...			14 8

161 of	TRAVEL PERMIT OFFICE, No. 10 CHARLES II STREET, LONDON.—			
1946-47	Adaptation and furnishing. Authorized expenditure, £750.			
	(S. 2/14/44). Expended, £625 6s. 7d. In progress. In			
	addition, furniture to the value of £59 2s. 6d. from redundant			
	stocks was supplied to this work in prior years			134 17 0

BUILDINGS, ETC., NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

186 of	CORK MILITARY CEMETERY.—Improvement and redecoration, etc.,			
1947-48	of Caretaker's residence. Expenditure authorized, £588 9s. 0d.			
	(S. 2/29/46). Expended, £588 9s. 0d. Completed			132 9 0

HARBOURS.

186 of	DÚN LAOGHAIRE HARBOUR.—Provision of further additional			
1947-48	storage accommodation. Authorized expenditure, £1,500			
	(S. 102/11/46). Expended, £1,090 14s. 3d. In progress. In			
	addition, salvage materials to the value of £90 were used on			
	this work in prior year			408 1 9

184 of	PORTACLOY PIER, Co. MAYO.—Improvement of approach. Ex-			
1947-48	pended authorized, £631 13s. 11d. (S. 102/5/32). Expended,			
	£631 13s. 11d. Completed			14 10 11

TOTAL.—MINOR BALANCES OF EXPENDITURE (NOT PROVIDED FOR ABOVE) ON WORKS OF PRIOR YEARS, ETC. £9,053 16 11

EMPLOYMENT AND EMERGENCY SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	£ s. d.
A.—Salaries, Wages and Allowances ...	47,460	42,012 10 8	5,447 9 4	—	—	—
B.—Travelling Expenses ...	8,700	7,995 1 11	704 18 1	—	—	—
C.—Incidental Expenses ...	150	76 7 2	73 12 10	—	—	—
D.—Telegrams and Telephones	190	143 13 0	46 7 0	—	—	—
E.—Repayments to other Departments for Services rendered ...	2,000	2,530 15 5	—	—	530 15 5	—
F.—Urban Employment Schemes ...	220,000	221,300 19 2	—	—	1,300 19 2	—
G.—Rural Employment Schemes ...	170,000	250,675 1 4	—	—	80,675 1 4	—
H.—Minor Employment Schemes ...	95,000	97,838 4 0	—	—	2,838 4 0	—
I.—Development Works in Bogs used by Landholders and other Private Producers ...	90,000	61,039 11 9	28,960 8 3	—	—	—
J.—Reconditioning or Repair of Public Roads subject to Heavy Turf Transport ...	40,000	10,707 9 11	29,292 10 1	—	—	—
K.—Farm Improvements Scheme ...	350,000	349,724 12 9	275 7 3	—	—	—
L.—Seed Distribution Scheme ...	70,000	69,692 1 1	307 18 11	—	—	—
M.—Lime Distribution Scheme ...	10,000	5,977 7 10	4,022 12 2	—	—	—
N.—Rural Improvements Scheme ...	100,000	104,217 12 3	—	—	4,217 12 3	—
O.—Miscellaneous Schemes	46,500	10,784 1 2	35,715 18 10	—	—	—
TOTAL ...	£ 1,250,000	1,234,715 9 5	104,847 2 9	89,562 12 2	—	—

Surplus to be surrendered ...

£15,284 10 7

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer:—			
Repayments in respect of loans to co-operative creameries	—	201	0 0
Refunds of overpayments in previous years ...	—	1,118	10 0
Receipts from sundry schemes administered by Department of Agriculture:—			
1. Sale of seed potatoes, seed corn, etc. ...	34,000	36,260	4 0
2. Receipts under special farm drainage scheme	—	3,633	0 0
Miscellaneous	500	434	15 5
	<u>£34,500</u>	<u>£41,647</u>	<u>9 5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to unavoidable delays in filling vacancies, mainly in the inspectorate staff.
- B.—Due to vacancies in inspectorate staff.
- C.—Expenditure on advertisements was less than expected.
- D.—Requirements were less than expected.
- E.—Due to increased cost of services rendered by the Stationery Office, the Office of Public Works, and the Department of Posts and Telegraphs.
- F.—Due to accelerated progress of urgent sanitary services schemes.
- G.—Due to (a) expenditure on special schemes to provide employment for workers dis-employed through the cessation of county council schemes for emergency turf production, and (b) accelerated progress of urgent sanitary services schemes.
- H.—The progress of works during the year was greater than expected.
- I. and J.—The need for grants was less than expected owing to the diminution of emergency turf production.
- K. and L.—Casual variations.
- M.—Applications were not so numerous as expected; in addition, there were transport difficulties in certain areas.
- N.—The progress of works during the year was greater than expected.
- O.—The expenditure in respect of grants towards the cost of major harbour development works was less than expected.

EXTRA REMUNERATION (exceeding £30).

Five Clerical Officers received £62 0s. 1d., £61 16s. 3d., £47 14s. 2d., £40 14s. 2d. and £38 7s. 3d., respectively, and three Temporary Clerical Assistants (Male) received £42 14s. 4d., £39 5s. 6d. and £32 18s. 4d., respectively, for overtime.

NOTES.

1. A payment of £70 was made to a landholder from Subhead N. as compensation for damage to a plantation, caused by the accidental spreading of a fire lighted by workmen engaged on a rural improvements scheme (Department of Finance minute F.88/34/42).

2. An *ex-gratia* payment of £1 10s. 0d., and 10s. 6d. solicitor's costs, was made from Subhead N. to a landholder, in settlement of his claim for damage alleged to have been caused to a private roadway in the course of the haulage of materials required in the execution of a rural improvements scheme (Department of Finance minute F.88/19/37).

3. An *ex-gratia* payment of £15, and £2 2s. 0d. solicitor's costs, was made from Subhead H. in settlement of a claim from a landholder for damage to her lands, alleged to have resulted from the temporary diversion of a river in the course of operations under a minor employment scheme (Department of Finance minute F.88/19/37).

4. An *ex-gratia* payment of £5 was made from Subhead I. for facilities afforded by a landholder in connection with the reconstruction of a bridge under a bog development scheme (Department of Finance minute F.88/19/37).

5. A scheme estimated to cost £100 for the removal of boulders from the channel connecting Lough Hyne with Barlogue Creek, County Cork, had to be abandoned owing to unforeseen difficulties after expenditure amounting to £16 1s. 8d. had been incurred. Of this expenditure, a sum of £12 1s. 3d. (75 per cent.) was met from Subhead O., and the balance was met by the Cork County Council (Department of Finance minute F.88/7/48).

E. J. MacLAUGHLIN,
Accounting Officer.

SPECIAL EMPLOYMENT SCHEMES OFFICE,
30th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

STATE LABORATORY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	
A.—Salaries, Wages and Allowances ...	11,755	11,176 19 2	578 0 10	—	—	
B.—Travelling and Incidental Expenses ...	110	117 17 2	—	—	7 17 2	
C.—Apparatus and Chemical Equipment ...	625	632 2 2	—	—	7 2 2	
TOTAL ...	£ 12,490	11,926 18 6	578 0 10	—	14 19 4	

Surplus to be surrendered ... £563 1 6

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer:—				
Fees for analyses, etc. ...	200	—	472	14 11
Recovery from Road Fund ...	300	—	315	0 3
Miscellaneous ...	—	—	—	5 0 2
	£500	—	£792	15 4

EXTRA REMUNERATION (exceeding £30).

From Vote 64 a Chemical Assistant received £30 18s. 1d. on foot of a military service pension.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
28th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.1.—Salaries, Wages and Allowances ...	29,685	29,039 13 8	645	6 4	—	—
A.2.—Examiners, etc. ...	6,630	5,238 10 6	1,391	9 6	—	—
B.—Travelling Expenses ...	1,340	1,362 3 3	—	—	22	3 3
C.—Examinations ...	4,540	1,796 15 0	2,743	5 0	—	—
D.—Incidental Expenses ...	870	840 8 7	29	11 5	—	—
GROSS TOTAL ...£	43,065	38,277 11 0	4,809	12 3	22	3 3
			Surplus of Gross Estimate over Expenditure. £4,787 9 0			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £75 16 7			
Deduct :—	—	—				
E.—Appropriations in Aid ...	10,005	9,929 3 5	Net Surplus to be surrendered. £4,711 12 5			
NET TOTAL ...£	33,060	28,348 7 7				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Miscellaneous ...	—	6 1 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.2.—Saving due to deferment of certain competitions for which provision had been made in the Estimate and to the number of candidates being less than anticipated.

C.—Saving mainly due to economies in advertising costs and to the number of Interview Board competitions being less than expected.

E.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ 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))	10,000	9,885 1 2
(2) Miscellaneous ...	5	44 2 3
TOTAL ...	£10,005	£9,929 3 5

EXTRA REMUNERATION (exceeding £30).

From this Vote a Principal (whose salary is borne on Vote 5) received an allowance of £194 as a Civil Service Commissioner and the Chief Medical Officer (whose salary is borne on Vote 61) and a Superintending Officer received gratuities of £157 and £50, respectively, for special services.

NOTES.

The Accounts of other Departments include expenditure of approximately £271 in respect of remuneration of staff temporarily lent, without repayment, to the Civil Service Commission.

The charge to Subhead D. includes £5 10s. 5d. in respect of extra travelling and subsistence expenses incurred by a candidate for a Civil Service post who was notified in error to attend at a wrong examination centre (E.105/60/47).

In the Account for 1947-48 sums of £1 13s. 6d. and £19 were charged to Subheads A.2. and C., respectively, being expenditure incurred in connection with a competition for a post of Sub-Editor in the Broadcasting Service the filling of which was not proceeded with (E.100/1/47).

J. J. McELLIGOTT,

Accounting Officer.

AN ROINN AIRGEADAIS,
1st December, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

IRISH TOURIST BOARD.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for a Grant-in-Aid of the Irish Tourist Board (No. 24 of 1939).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Irish Tourist Board (Grant-in-Aid)	40,000	30,000	10,000	—
TOTAL£	40,000	30,000		—
Surplus to be surrendered ...£			10,000	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Board's requirements in respect of administration and other expenses were less than anticipated.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
22nd October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of Commissions, Committees and Special Inquiries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
IRISH MANUSCRIPTS COMMISSION.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, etc. ...	1,173	1,746 17 0	—	573 17 0
A.2.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ...	1,280	973 8 8	306 11 4	—
A.3.—Travelling Expenses ...	150	101 15 10	48 4 2	—
A.4.—Incidental Expenses ...	20	29 4 5	—	9 4 5
	£ 2,623	2,851 5 11	354 15 6	583 1 5
COMMISSION ON IRISH IN THE CIVIL SERVICE.				
B.1.—Salaries, etc. ...	5	—	5 0 0	—
B.2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
	£ 10	—	10 0 0	—
COMMISSION ON YOUTH UNEMPLOYMENT.				
C.1.—Salaries, etc. ...	55	—	55 0 0	—
C.2.—Travelling and Incidental Expenses ...	100	39 18 5	60 1 7	—
	£ 155	39 18 5	115 1 7	—
COMMISSION ON PLACE NAMES.				
D.1.—Salaries, etc. ...	4,537	1,512 18 9	3,024 1 3	—
D.2.—Travelling Expenses ...	1,000	3 11 3	996 8 9	—
D.3.—Incidental Expenses ...	50	46 8 0	3 12 0	—
	£ 5,587	1,562 18 0	4,024 2 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CIVIL SERVICE (COMPENSATION) BOARD.						
E.1.—Salaries, etc. ...	5	—	5	0 0	—	—
E.2.—Travelling and Incidental Expenses ...	5	—	5	0 0	—	—
	£ 10	—	10	0 0	—	—
COMMITTEE ON DISPOSAL OF SEWAGE SLUDGE.						
F.1.—Salaries, etc. ...	5	—	5	0 0	—	—
F.2.—Travelling Expenses ...	250	—	250	0 0	—	—
F.3.—Incidental Expenses ...	55	—	55	0 0	—	—
	£ 310	—	310	0 0	—	—
COMMITTEE ON EXTENSION OF PIPED WATER SUPPLIES.						
G.1.—Salaries, etc. ...	5	—	5	0 0	—	—
G.2.—Travelling Expenses ...	720	43 1 9	676	18 3	—	—
G.3.—Incidental Expenses ...	5	3 0	4	17 0	—	—
	£ 730	43 4 9	686	15 3	—	—
COMMITTEE ON MEDICAL EDUCATION.						
H.1.—Salaries, etc. ...	5	—	5	0 0	—	—
H.2.—Travelling Expenses ...	1,000	126 8 0	873	12 0	—	—
H.3.—Incidental Expenses ...	60	—	60	0 0	—	—
	£ 1,065	126 8 0	938	12 0	—	—
COMMITTEE ON POST-GRADUATE MEDICAL SCHOOL AT ST. KEVIN'S HOSPITAL, DUBLIN.						
I.1.—Salaries, etc. ...	5	—	5	0 0	—	—
I.2.—Travelling Expenses ...	200	68 12 3	131	7 9	—	—
I.3.—Incidental Expenses ...	25	—	25	0 0	—	—
	£ 230	68 12 3	161	7 9	—	—
J.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	£ 2,000	3,950 5 2	—	—	1,950	5 2
TOTAL	£ 12,720	8,642 12 6	6,610	14 1	2,533	6 7

Surplus to be surrendered ... £4,077 7 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure under the various subheads of this Vote is not capable of accurate estimation as it depends on a number of uncertain factors, e.g., the tempo of the work of the body concerned, the extent to which travelling of members and staff may be necessary, the number of witnesses examined, and the extra staff (including outside reporters) needed in addition to that seconded from public Departments.

A.1.—Excess due to the appointment of a Chairman for which no provision was made in the Estimate.

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

A.3.—Attendances by country members at meetings of the Commission were fewer than was expected.

C.1.—Special reporters were not employed during the year.

D.—The activities of the Commission were suspended during part of the year.

G.—The work of this Committee was terminated early in the year.

F. and I.—These Committees completed their work earlier than was anticipated.

A.4., B., C.2., E. and H.—See general explanation above.

J.—This subhead provides a general margin for new commissions and committees appointed during the year and for remnants of expenditure on commissions and committees of previous years and the amount required cannot be reliably estimated in advance. Expenditure of approximately £2,685 was charged against the subhead in respect of the Inquiry into Public Transport for which specific provision had not been made in the Estimate.

COMMISSIONS AND SPECIAL INQUIRIES NOT SPECIFICALLY PROVIDED FOR.
SUBHEAD J.—EXPENDITURE, 1948-49.

COMMISSION OR INQUIRY.	Salaries, Wages, etc., including Reporting.			Travelling and Incidental Expenses.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Emigration and other Population Problems ...	252	19	10	900	6	6	1,153	6	4
Proposed sale of Locke's Distillery ...	80	0	0	—	—	—	80	0	0
Public Transport	700	0	0	1,984	11	4	2,684	11	4
Flour and Bread	—	—	—	4	19	10	4	19	10
Local Authorities Formulary	—	—	—	27	7	8	27	7	8
TOTAL ...	£ 1,032	19	10	2,917	5	4	3,950	5	2

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1948-49 on account of which payments were made in the year 1948-49.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1949.		
		£	s.	d.
Irish Manuscripts	1928-29	33,624	1	3
Youth Unemployment	1943-44	591	16	10
Place Names	1946-47	4,706	2	6
Extension of Piped Water Supplies	1947-48	135	5	11
Medical Education	1947-48	169	1	8
Post-Graduate Medical School at St. Kevin's Hospital, Dublin	1947-48	144	1	9
Proposed sale of Locke's Distillery	1947-48	1,762	11	4

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead J.) a Registrar of the High Court, whose salary is borne on Vote 37, received £70 as Secretary to the Inquiry into the proposed sale of Locke's Distillery.

NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £2,252 in respect of remuneration of staff temporarily lent, without repayment, to the Commission on Youth Unemployment.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
24th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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; etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£	s.	d.	£	s.	d.	
A.—Superannuation Allowances, Compensation Allowances and certain Children's Allowances ...	295,000	284,828	8	7	10,171	11	5	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	206,000	199,396	18	9	6,603	1	3	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	150,000	138,428	15	9	11,571	4	3	—
D.—Agency Payments in respect of Compensation Allowances ...	25,500	22,592	11	11	2,907	8	1	—
E.—Gratuities in respect of Unestablished Officers ...	15,000	8,186	14	10	6,813	5	2	—
F.—Extra-Statutory Grants ...	5	—			5	0	0	—
G.—Injury Grants ...	8,000	6,601	8	9	1,398	11	3	—
H.—Fees to Medical Referees and Occasional Fees to Doctors ...	200	91	11	3	108	8	9	—
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ...	51,000	49,426	18	2	1,573	1	10	—
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 Dependants of such Members ...	120,000	114,269	3	9	5,730	16	3	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.—Compensation for Death or Personal Injuries sustained by Members of Air-Raid Precautions Services and Medical and other Expenses in connection therewith ...	300	278 4 2	21	15 10	—	—
GROSS TOTAL	£ 871,005	824,100 15 11	46,904	4 1	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £46,904 4 1			
Deduct :—			Deficiency of Appropriations in Aid realized. £2,252 15 3			
M.—Appropriations in Aid ...	25,525	23,272 4 9	Net Surplus to be surrendered. £44,651 8 10			
NET TOTAL	£ 845,480	800,828 11 2				

Extra Receipts payable to Exchequer :—

	Estimated.	Realized.
	£	£ s. d.
Pension liability in respect of officers on loan, etc. ...	3,772	4,257 0 5
Payments and refunds of teachers' contributions ...	130	136 2 1
Miscellaneous ...	—	1 1 0
	£3,902	£4,394 3 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C. and D.—Savings due to a greater number of deaths than anticipated.

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

G. and H.—Savings due to variations in incidence and cost of accidents, which cannot be closely estimated.

M.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ 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 ...	25,500	23,248 17 3
(2) Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks' Department who retired prior to 1st January, 1922 ...	20	22 6 6
(3) Miscellaneous ...	5	1 1 0
	£25,525	£23,272 4 9

EXTRA REMUNERATION (exceeding £30).

In the following cases, pensions additional to those issued out of this Vote, were paid during the year from public funds, viz. :—

	£	s.	d.
From the Vote for Army Pensions (No. 64), in respect of military service pensions, to 16 ex-Civil Servants, 25 ex-members of the <i>Gárda Síochána</i> and 7 ex-members of the Royal Irish Constabulary; two of the ex-members of the <i>Gárda Síochána</i> received, in addition, sums of £288 9s. 6d. and £234 10s. 0d., respectively, for services rendered 4,792 7 0

Further, as remuneration for services rendered, 46 pensioners received from public funds sums ranging from £30 to £610.

NOTE.

The amount charged to Subhead D. includes overpayments of £5 2s. 7d. made to pensioners, now deceased, which have been written off as irrecoverable (P. 18/4/44).

J. J. McELLIOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
24th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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. :— <i>Original</i> £206,835 <i>Supplementary</i> 3,735	210,570	209,875 11 8	694 8 4	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments :— <i>Original</i> £1,235 <i>Supplementary</i> 565	1,800	645 14 10	1,154 5 2	—
GROSS TOTAL :— <i>Original</i> £208,070 <i>Supplementary</i> 4,300	£ 212,370	210,521 6 6	1,848 13 6	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,848 13 6	
Deduct :—			Surplus of Appropriations in Aid realized. £3 7 10	
C.—Appropriations in Aid ...	870	873 7 10	Total Surplus to be surrendered. £1,852 1 4	
NET TOTAL :— <i>Original</i> £207,200 <i>Supplementary</i> 4,300	£ 211,500	209,647 18 8		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
15 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

SECRET SERVICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949,
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.
Secret Service	15,000	4,360 15 8	10,639 4 4	—
TOTAL ...£	15,000	4,360 15 8		—
Surplus to be surrendered		£	10,639 4 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Estimate is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
8th July, 1949.

I certify that the amount shown in this Account to have been expended is supported by certificates from the responsible Ministers.

W. E. WANN,
Comptroller and Auditor-General.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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	18,000	17,229 19 6	770 0 6	—
TOTAL ... £	18,000	17,229 19 6		—
Surplus to be surrendered		... £	770 0 6	

J. J. McELLAGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
8th July, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid 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) ...	500	500	0	0	—	—	—	—	—	—
C.—The National Theatre Society, Limited (Grant-in-Aid) ...	3,000	3,000	0	0	—	—	—	—	—	—
CC.—Contribution towards cost of structural alterations in Abbey Theatre, Dublin ...	5	—	—	—	5	0	0	—	—	—
D.—Cultural Institutions (Grants-in-Aid) ...	9,750	9,250	0	0	500	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	1,664	1,514	0	0	150	0	0	—	—	—
G.—Travelling and Incidental Expenses ...	200	247	10	3	—	—	—	47	10	3
COMPENSATION.										
H.—Compensation for Death or Personal Injuries ...	276	216	10	0	59	10	0	—	—	—
TOTAL ...	£ 15,830	15,163	0	3	714	10	0	47	10	3

Surplus to be surrendered ... £666 19 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Fewer temporary professors were appointed by the Royal Irish Academy than were provided for.

F.—It was not necessary to employ any temporary arbitrators.

G.—Expenditure cannot be accurately estimated.

H.—One beneficiary died and no claim was made against the provision for re-issue of uncashed orders of previous years.

J. J. McELIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
13th September, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

STATIONERY AND PRINTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.			
	£	s.	d.	£	s.	d.	Less than Granted.		More than Granted.	
A.—Salaries, Wages and Allowances :— <i>Original</i> ... £43,233 <i>Supplementary</i> 330	43,563	0	0	46,226	19	10	—		2,663 19 10	
B.—Travelling Expenses ...	45	0	0	50	7	7	—		5 7 7	
C.—Carriage and Transport:— <i>Original</i> ... £1,050 <i>Supplementary</i> 1,550	2,600	0	0	2,577	1	0	22 19 0		—	
D.—Incidental Expenses ...	550	0	0	416	16	11	133 3 1		—	
E.—Telegrams and Telephones	322	0	0	318	17	3	3 2 9		—	
F.1.—Printing, Paper and Binding for the Houses of the Oireachtas ...	12,000	0	0	10,229	15	5	1,770 4 7		—	
F.2.—Oireachtas Debates ...	11,800	0	0	9,734	10	11	2,065 9 1		—	
F.3.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	5,100	0	0	5,581	9	7	—		481 9 7	
F.4.—Printing, etc., for Registration Officers under Electoral and Juries Acts ...	32,000	0	0	30,949	11	5	1,050 8 7		—	
F.5.—Publication of Irish Translation of the New Testament ...	100	0	0	2	12	6	97 7 6		—	
F.6.—Preparation and Publication of Oireachtas Handbook ...	5	0	0	—	—	—	5 0 0		—	
G.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	11,500	0	0	10,648	9	4	851 10 8		—	

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
FOR PUBLIC DEPARTMENTS.								
H.—Printing :—								
<i>Original</i> ...	£74,000							
<i>Supplementary</i>	23,000							
	97,000	0 0	95,061	16 0	1,938	4 0		—
I.—Paper ...	117,000	0 0	110,657	10 0	6,342	10 0		—
J.—Miscellaneous Office Supplies :—								
<i>Original</i> ...	£29,250							
<i>Supplementary</i>	4,600							
	33,850	0 0	33,783	6 1	66	13 11		—
K.—Binding ...	13,000	0 0	14,464	4 9	—		1,464	4 9
L.—Books and Maps :—								
<i>Original</i> ...	£5,750							
<i>Supplementary</i>	1,650							
	7,400	0 0	7,810	9 7	—		410	9 7
	387,835	0 0	378,513	18 2	14,346	13 2	5,025	11 4
<i>Deduct :—</i>								
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	10,560	0 0	—		10,560	0 0		—
GROSS TOTAL :—								
<i>Original</i>	£356,705							
<i>Supplementary</i>	20,570							
	£377,275	0 0	378,513	18 2	3,786	13 2	5,025	11 4
<i>Deduct :—</i>								
Estimated.			Realized.		Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £1,238 18 2			
M.—Appropriations in Aid :—								
<i>Original</i> ...	£49,375							
<i>Supplementary</i>	9,370		63,467	14 10				
NET TOTAL :—								
<i>Original</i>	£307,330							
<i>Supplementary</i>	11,200							
	£318,530	0 0	315,046	3 4				
Allocated from Vote for Civil Service Remuneration ...								
	1,238	18 2	—					
	£319,768	18 2	315,046	3 4			£4,722	14 10

NOTE.—Expenditure of an amount not less than £1,238 18s. 2d. has been identified as due to payments under the 1948 revision of Civil Service remuneration.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—In addition to the expenditure due to payments under the 1948 revision of Civil Service remuneration there were charges for overtime which exceeded savings due to depletion of staff.
- B.—The cost of a visit to the British Industries Fair, London, exceeded savings on local travelling, arising from depletion of staff.
- C.—Casual variation.
- D.—Expenditure on press advertising was less than anticipated and the presentation of accounts in respect of carriage of waste paper was in arrear.
- E.—Casual variation.
- F.1.—The value of the accounts which came in the course of payment was less than anticipated.
- F.2.—The saving approximates to an excess in the preceding year when accounts were presented with unusual promptitude which did not continue.
- F.3.—The volume of notices in *Iris Oifigiúil* exceeded anticipations.
- F.4.—Expenditure proved to be less than expected.
- F.5.—The expenditure was occasioned by the production of specimen pages required in connection with the selection of style of printing. Provision was made for the payment of editorial fees which did not accrue due.
- F.6.—Nominal provision, only, was made.
- G.—The saving is mainly attributable to the fact that the rate of subsidy for one periodical was contingent on production plans which did not operate to the extent envisaged by the promoters.
- H.—The value of the accounts which came in the course of payment within the year was less than anticipated.
- I.—Due to unforeseeable circumstances the supplies of paper delivered within the year were less than anticipated.
- J.—Casual variation.
- K.—Improvement in the position regarding supplies of materials for binding enabled essential work to be completed in quantities greater than anticipated.
- L.—The excess is mainly due to an increase in the purchase of Ordnance Survey Maps for re-sale.

M.—Appropriations in Aid :—

		Estimated.	Realized.
		£	£ s. d.
1. Sale of Ordnance Survey Maps :—			
<i>Original</i>	£1,900		
<i>Supplementary</i>	500		
	2,400		2,651 5 4
2. Sales of Stationery Office publications and Oireachtas Papers (including Debates) :—			
<i>Original</i>	£6,750		
<i>Supplementary</i>	250		
	7,000		7,274 2 5
3. Sales of reprinted Irish Texts	20		24 8 7
4. Advertisements in official publications :—			
<i>Original</i>	£5,300		
<i>Supplementary</i>	2,900		
	8,200		7,936 6 7

				Estimated.	Realized.
5. Sales of waste :—					
	<i>Original</i>	...	£2,000	—	—
	<i>Supplementary</i>	...	400	£	£ s. d.
				2,400	2,455 17 0
6. Sales of parchments and other Revenue forms :—					
	<i>Original</i>	...	£3,500		
	<i>Supplementary</i>	...	2,820		
				6,320	7,278 8 0
7. Miscellaneous sales (old typewriters, duplicators, and other old stores) ...				200	320 1 8
8. <i>Iris Oifigiúil</i> advertisements and sales ...				1,500	1,417 10 2
9. Supplies to repaying Departments, including commission thereon :—					
	<i>Original</i>	...	£9,500		
	<i>Supplementary</i>	...	2,500		
				12,000	15,448 7 6
10. Proportion recovered from local authorities of cost of printing and paper required under the Electoral and Juries Acts ...				18,700	18,656 13 2
11. Miscellaneous ...				5	4 14 5
TOTAL :—					
	<i>Original</i>	...	£49,375		
	<i>Supplementary</i>	...	9,370		
				£58,745	£63,467 14 10

1., 2., 3., 4. and 5. Casual variations.

6. The demand for Customs sale forms cannot be accurately estimated.

7. The number of old machines sold was greater than expected.

8. Casual variation.

9. The surplus is due to the prompt receipt of payment in respect of accounts for supplies to repaying Departments.

10. and 11. Casual variations.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1949.

				£	s.	d.
Paper	...	...	...	85,225	3	9
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	...	...	...	9,394	11	9
				£94,619	15	6

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 £30).

Eighteen officers received sums varying from £30 7s. 1d. to £130 11s. 11d. in respect of overtime consequent on stocktaking, depletion of staff, pressure of work and additional duties. These sums totalled £1,213 2s. 3d., of which £1,192 9s. 7d. was charged to the Vote. The balance, £20 12s. 8d., was expended in connection with the issue of 3 per cent. Exchequer Bonds 1965-1970, and recovered from the Central Fund.

NOTES.

This Account includes expenditure of approximately £32 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 £796 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Official publications to the value of 14s. 6d. were presented to Institut Für Weltwirtschaft an Der Universität Kiel (Department of Finance minute S.46/41/31).

The rates of payment under contracts for printing and binding were retrospectively increased by either 6½ per cent. or 7½ per cent., depending on the nature of the work involved, because of increases in wages in November, 1947, in the industries concerned (Department of Finance minute S.92/1/35).

The payments during the year included nugatory expenditure as follows:—

- (1) £7 8s. 8d. for printing, on behalf of the Department of External Affairs, of Notes, not subsequently published, exchanged between the Governments of Ireland and Denmark, relative to an Air Agreement between the two countries (Department of Finance minute S.46/16/48);
- (2) £12 16s. 8d. for type-setting and printing, on behalf of the Department of Industry and Commerce, of Statutory Rules and Orders contemplated under the Harbours Act, 1946, but not subsequently made (Department of Finance minutes S.49/16/48 and S.49/18/48);
- (3) £10 11s. 0d. for printing, on behalf of the Department of Industry and Commerce, of contemplated Merchant Shipping (Life-saving Appliances) (Amendment) Rules, 1940, not subsequently made (Department of Finance minute S.49/20/48);
- (4) £7 5s. 0d. for proofing, on behalf of the Department of Industry and Commerce, of Ration Cards by a firm which was unable to proceed with production according to a pattern later selected (Department of Finance minute S.49/39/49).

Stationery and office equipment, to the value of £21 2s. 4d., were lost in a fire which destroyed the Excise Office at Ceimici Teoranta factory, Corroy, Ballina, on 15th August, 1948. The loss was written off (Department of Finance minute S.2/11/36).

Stationery and office equipment, to the value of £43 7s. 10d., were lost in a fire at the Department of Defence on 13th November, 1948. The loss was written off (Department of Finance minute S.2/11/36).

Prints of aerial photographs, to the value of £5 5s. 0d., supplied, on approbation, to a Liverpool firm, on 18th August, 1947, were not returned, nor was payment made. Efforts to trace the firm proved fruitless and the loss was written off (Department of Finance minute S. 49/37/48).

Copies of works of general literature in Irish to the value of £3 12s. 3d. were issued during the year to members of the panel of paid readers. The cost was borne on Sub-head L. of the Vote (Department of Finance minute S.18/11/34).

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

26th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	£	s. d.
A.—Salaries, Wages and Allowances ...	45,040	0 0	44,505	18 1	534	1 11	—	—
B.—Travelling Expenses	5,250	0 0	6,957	9 2	—	—	1,707	9 2
C.—Incidental Expenses	100	0 0	176	3 1	—	—	76	3 1
D.—Telegrams and Tele- phones ...	145	0 0	137	10 10	7	9 2	—	—
GROSS TOTAL ...£	50,535	0 0	51,777	1 2	541	11 1	1,783	12 3
<i>Deduct :—</i>	<i>Estimated.</i>		<i>Realized.</i>		<i>Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £1,242 1 2</i>			
E.—Appropriations in Aid	7,095	0 0	7,605	16 10				
NET TOTAL ...£	43,440	0 0	44,171	4 4	<i>Surplus of Appropriations in Aid realized (to be surrendered). £510 16 10</i>			
Allocated from Vote for Civil Service Remuneration ...	1,242	1 2	—	—				
£	44,682	1 2	44,171	4 4				

NOTE.—Expenditure of an amount not less than £1,242 1s. 2d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving was due to deaths (£297), resignations, retirements and transfers (£899), delay in filling vacancies (£788), sickness (£70) and overtime (£38) ; offset by increases in remuneration payable from 29th May, 1948, and 1st November, 1948, (£1,558).
- B.—The excess was due to the abnormally heavy amount of revision work.
- C.—The excess was mainly due to heavier expenditure on the carriage of documents (£33), on staff uniforms (£12), and on instruments and bags for the drawing and revising staff (£22).
An *ex-gratia* payment of £3 10s. 0d. was made to a Clerical Officer as compensation for damage to a coat (Finance minute E.109/41/41).
- D.—The saving was mainly due to the fact that no telephone repairs were found necessary.
- E.—Appropriations in Aid. All amounts payable by counties and cities during the year were duly received. Receipts from the sales of certified extracts from, and copies of, Valuation documents were greater than anticipated.

	Estimated.	Realized.	
	£	£	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 ...	800	1,310	16 10
	<u>£7,095</u>	<u>£7,605</u>	<u>16 10</u>

EXTRA REMUNERATION (exceeding £30).

Three Clerical Officers received allowances of approximately £57 each for performing work of a nature superior to their normal duties.

Two Clerical Officers received £50 16s. 2d. and £35 0s. 11d., respectively, in respect of overtime.

NOTE.

This Account includes expenditure of approximately £2 in respect of remuneration of an officer seconded to the Department of Justice, and of approximately £151 in respect of the remuneration of two officers temporarily lent, without repayment, to the Department of Justice.

C. C. McELLIGOTT,

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

VALUATION OFFICE, DUBLIN,
24th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

ORDNANCE SURVEY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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	43,110	42,685 8 8	424 11 4	—	—	—
B.—Travelling Expenses	2,700	2,304 14 4	395 5 8	—	—	—
C.—Stores, etc.	2,800	3,059 3 9	—	—	259 3 9	—
D.—Photographic and Printing Equipment	150	156 17 3	—	—	6 17 3	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts	10	9 6 8	13 4	—	—	—
F.—Incidental Expenses	620	387 15 1	232 4 11	—	—	—
GROSS TOTAL ...£	49,390	48,603 5 9	1,052 15 3	266 1 0		
			Surplus of Gross Estimate over Expenditure. £786 14 3			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Appropriations in Aid realized. £2,734 0 8			
G.—Appropriations in Aid ...	4,880	7,614 0 8	Total Surplus to be surrendered. £3,520 14 11			
NET TOTAL ...£	44,510	40,989 5 1				
			Estimated.	Realized.		
			£	s. d.		
Extra Receipts payable to Exchequer :—						
Sums recovered for instruments lost by staff ...			—	5 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The saving was due to resignations and transfers (£1,193), delays in filling vacancies (£1,727), alteration in payment of annual salary rates to weekly rates (£222), sickness (£82) and medical fees (£15); offset by increases in remuneration payable from 29th May, 1948, and 1st November, 1948 (£2,574), overtime payments (£234), and insurance contributions (£7).

B.—The saving was due to less staff being employed in the field than was anticipated.

C.—The excess was due to the increased cost of stores.

D.—The excess was due to the increased cost of equipment.

F.—The saving was due to the non-purchase of a new van (£400); offset by additional repairs to old van (£41), additional telephone call charges (£18), provision of additional clothing (£18), and recoupment (Finance authority S.58/1/49) to the Office of Public Works of cost of construction of observation posts (£88).

G.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Sales of maps	4,500	7,324	2	6
2. Repayment by Stationery Office for facsimile reproduction of ancient manuscripts ...	305	289	18	2
3. Sale of motor van	75	—		
	<u>£4,880</u>	<u>£7,614</u>	<u>0</u>	<u>8</u>

1. The demand for maps increased considerably.

2. It was found necessary to cease colotype work for some time owing to pressure of other work.

3. The anticipated receipt from the sale of the old van was not realized as owing to the non-purchase of a new van, the old one was maintained in service.

NOTE.

Special work done for other Departments cost £1,763, while the face value of maps supplied to other Departments was £3,692, 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 all such free supplies was £110.

C. C. McELLIGOTT,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,

24th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

SUPPLEMENTARY AGRICULTURAL GRANTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925; No. 28 of 1931; No. 23 of 1939; No. 36 of 1946; and No. 48 of 1947).

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) Acts, 1946 and 1947 ...	1,850,000	1,754,035 0 6	95,964 19 6	—
TOTAL	£ 3,120,989	3,025,024 0 6		—
		Surplus to be surrendered ...	£ 95,964 19 6	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Provision included in the Estimate for anticipated increases in local rates proved to be more than was required.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
28th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.1.—Attorney-General and Staff	18,000	16,742 17 0	1,257	3 0	—	—
A.2.—State Solicitors ...	45,260	42,201 8 6	3,058	11 6	—	—
B.—Witnesses' Expenses, etc.	12,500	11,185 12 8	1,314	7 4	—	—
C.—Fees to Counsel ...	15,000	13,526 5 5	1,473	14 7	—	—
D.—General Law Expenses ...	10,500	6,572 10 2	3,927	9 10	—	—
E.—Defence of Public Officials	200	378 17 0	—	—	178	17 0
GROSS TOTAL ...£	101,460	90,607 10 9	11,031	6 3	178	17 0
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £10,852 9 3			
F.—Appropriations in Aid ...	4,460	5,923 10 7	Surplus of Appropriations in Aid realized. £1,463 10 7			
NET TOTAL ...£	97,000	84,684 0 2	Total Surplus to be surrendered. £12,315 19 10			

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer:—

Miscellaneous	—	7 2 6
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1. and A.2.—Savings due to vacancies, partly offset by the 1948 revision of Civil Service remuneration,

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

E.—Expenditure is necessarily conjectural.

F.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Costs and fees recovered by the Chief State Solicitor, etc.	2,530	5,043	18	1
2. Local Loans Fund, expenses of management ...	1,930	879	12	6
	<u>£4,460</u>	<u>£5,923</u>	<u>10</u>	<u>7</u>

EXTRA REMUNERATION (exceeding £30).

An Assistant Solicitor in the Office of the Chief State Solicitor received a gratuity of £35 11s. 5d. for performing higher duties; another Assistant Solicitor received £70 4s. 1d. for special services.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
30th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Grants to Universities and Colleges (8 Edw. 7, c. 38 ; No. 42 of 1923 ; No. 32 of 1926 ; No. 35 of 1929 ; and No. 27 of 1934), including certain Grants-in-Aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 of the University College Galway Act, 1929 ...	152,000	152,000	0	0	—	—	—
B.—Grants under Section 7 (7) of the Irish Universities Act, 1908 :— <i>Original</i> ... £40,180 <i>Supplementary</i> 10,000	50,180	36,972	15	9	13,207	4	3
BB.—Additional Grants under Section 7 (7) of the Irish Universities Act, 1908	90,644	90,644	0	0	—	—	—
C.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934	3,000	2,550	0	0	450	0	0
D.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ...	3,000	3,000	0	0	—	—	—
E.—Trinity College, Dublin (Grants-in-Aid) ...	37,250	37,250	0	0	—	—	—
F.—Royal College of Surgeons in Ireland (Grant-in-Aid)	1,500	1,500	0	0	—	—	—
TOTAL :— <i>Original</i> £327,574 <i>Supplementary</i> 10,000	£ 337,574	323,916	15	9	—	—	—
Surplus to be surrendered ...	£	13,657	4	3	—	—	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Saving due to non-completion of item 1 in Part III of the Estimate and to the equipment mentioned in item 4 being procurable only to a limited extent.
- C.—Saving mainly due to the fact that the arrangements for expansion of the department of Modern Irish Language and Literature in University College, Dublin, have not been fully implemented.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
28th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

Supplies to be accounted for		Total	
Original	Supplementary	Original	Supplementary
1,500	0	1,500	0
37,200	0	37,200	0
2,000	0	2,000	0
90,044	0	90,044	0
56,180	10,000	66,180	10,000
122,000	10,000	132,000	10,000
<p>Y.—Royal College of Surgeons in Ireland (Grants-in-Aid) ... 1,500</p> <p>X.—Trinity College, Dublin (Grants-in-Aid) ... 37,200</p> <p>D.—Grant to Trinity College, Dublin, under Section 16 (2) of the Land Act, 1925 ... 2,000</p> <p>C.—Annual Grant under Section 1 (1) of the University College Dublin Act, 1934 ... 90,044</p> <p>B.—Additional Grants under Section 7 (7) of the Land Act, 1925 ... 56,180</p> <p>A.—Annual Grant under Section 10 (1) and (1A) of the University College Dublin Act, 1934, and Section 2 of the University College Act, 1935 ... 122,000</p>			

WIDOWS' AND ORPHANS' PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for payment to the Widows' and Orphans' Pensions Fund and the provision of Allowances in Kind (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.—Payment to Widows' and Orphans' Pensions Fund	510,000	309,275 6 5	200,724 13 7	—	—	—
B.—Allowances in Kind ...	10	122 19 6	—	—	112 19 6	—
TOTAL ...	...£ 510,010	309,398 5 11	200,724 13 7	—	112 19 6	—
Surplus to be surrendered ...			<u>£ 200,611 14 1</u>			
			Estimated.		Realized.	
Extra Receipts payable to Exchequer:—			£		£ s. d.	
Recoveries in respect of food vouchers over-issued			—		13 5 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the cessation of cash supplements during the year consequent on the passing of the Social Welfare Act, 1948.
- B.—Claims in respect of food vouchers issued in prior years were greater than anticipated.

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, and of certain Services administered by that Office, including sundry Grants-in-Aid.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, Wages and Allowances ...	301,283	302,750	12	6	—	1,467	12 6
B.—Travelling Expenses ...	13,000	15,049	0	3	—	2,049	0 3
C.—Incidental Expenses ...	275	380	16	6	—	105	16 6
D.—Telegrams and Telephones	3,050	3,374	13	11	—	324	13 11
RESEARCH WORK.							
E.1.—Technical and Advisory Work in Agriculture	10,829	9,880	1	9	948	18	3
E.2.—Veterinary Research	21,077	20,421	11	4	655	8	8
E.3.—Subscriptions, etc., to International and other Research Organisations	22,559	21,957	6	6	601	13	6
E.4.—Research Grant to University College, Dublin ...	500	487	17	0	12	3	0
E.5.—Miscellaneous Investigations, Inquiries and Reports ...	350	442	6	6	—	92	6 6
AGRICULTURAL EDUCATION AND DEVELOPMENT.							
F.1.—Agricultural Schools and Farms ...	73,800	79,873	0	2	—	6,073	0 2
F.2.—Grants to Private Agricultural Schools, etc.:— <i>Original</i> ... £39,361 <i>Supplementary</i> 10,500	49,861	45,326	17	10	4,534	2	2
F.3.—Veterinary College ...	24,850	27,097	14	6	—	2,247	14 6
F.4.—Scholarships in Agriculture, etc. ...	1,785	1,717	6	7	67	13	5
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.
F.6.—University College, Cork: Faculty of Dairy Science ...	13,000	13,000	0	0	—	—	—
F.7.—Additional Grants to University Colleges ...	18,992	18,992	0	0	—	—	—
F.8.—Educational Tours for Instructors in Agriculture, etc. ...	1,000	—	—	—	1,000	0	0
G.1.—Improvement of Milk Production ...	42,666	40,229	14	6	2,436	5	6
G.2.—Improvement of Live Stock ...	12,565	10,628	14	8	1,936	5	4
G.3.—Fertilisers Subsidies ...	250,250	1,375	18	8	248,874	1	4
G.4.—Improvement of Poultry and Egg Production	400,000	106,173	15	5	293,826	4	7
H.—Grants to County Committees of Agriculture	224,530	208,951	0	4	15,578	19	8
I.1.—Special Agricultural, etc., Schemes in Congested Districts ...	59,808	65,839	1	5	—	—	6,031 1 5
I.2.—Special Agricultural Schemes in Congested Areas in North-West Cavan ...	250	79	8	11	170	11	1
I.3.—Scheme to encourage the Commercial Production of Glasshouse Crops in Gaeltacht Areas ...	77,438	53,140	6	9	24,297	13	3
J.—National Stud ...	868	867	5	2	—	14	10
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	2,701	2,816	13	2	—	—	115 13 2
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000	0	0	—	—	—
K.3.—Grant in respect of the Development of the Manufacture of Milk Powder ...	5	—	—	—	5	0	0
L.—Botanic Gardens, Glasnevin ...	15,051	15,723	19	6	—	—	672 19 6
M.1.—Miscellaneous Work:— <i>Original</i> ... £19,273 <i>Supplementary</i> 1,650	20,923	21,004	19	1	—	—	81 19 1

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
M.2.—Fees for Reports on Agricultural Conditions	1,392	1,226 3 4	165 16 8	—
M.3.—Printing of Special Departmental Publications	1,830	2,791 8 5	—	961 8 5
M.4.—Loans and Grants for Agricultural Purposes, etc.	37,830	30,980 2 1	6,849 17 11	—
M.5.—Loans for the purchase of Heifers and Agricultural Implements	10	12 14 8	—	2 14 8
M.M. 5.—Special Temporary Scheme of Loans for the Purchase of Cattle and Sheep	6,000	5,859 14 6	140 5 6	—
M.6.—Improvement of the Creamery Industry ...	5	22 0 0	—	17 0 0
M.7.—Agricultural Production—Consultative Council	160	—	160 0 0	—
M.8.—Travelling Expenses of Trade Representatives	5	—	5 0 0	—
M.9.—Temporary Scheme in connection with Farm Improvements ...	76,494	58,348 11 1	18,145 8 11	—
M.10.—Potato Reserve Scheme	70,000	26,562 8 11	43,437 11 1	—
M.11.—Farm Buildings Scheme	250,000	288 16 8	249,711 3 4	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals (Ireland) Acts, 1894 to 1945	12,496	12,789 4 1	—	293 4 1
N.2.—Bovine Tuberculosis Order, 1926	3,100	3,061 0 5	38 19 7	—
N.3.—Horse Breeding Act, 1934	1,374	751 6 1	622 13 11	—
N.4.—Live Stock Breeding Act, 1925	4,940	4,331 18 2	608 1 10	—
O.1.—Agricultural Produce (Eggs) Act, 1939, etc.	22,143	21,636 7 4	506 12 8	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1941, etc.	23,033	22,970 4 0	62 16 0	—

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
O.3.—Destructive Insects and Pests Acts, Black Scab in Potatoes Orders, etc.	20,598	24,158	7	7	—	3,560	7 7
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	38,711	37,663	7	0	1,047	13	0
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1939, and Emergency Powers (Cereals) Orders, etc. :— <i>Original</i> ... £360,329 <i>Supplementary</i> 9,210	369,539	260,046	16	7	109,492	3	5
O.6.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	54,993	45,601	0	2	9,391	19	10
O.7.—Flax Act, 1936 ...	4,488	4,935	8	1	—	447	8 1
O.8.—Agricultural Wages Acts, 1936 and 1945 ...	11,263	12,753	17	2	—	1,490	17 2
O.9.—Sundry Statutes ...	256	132	6	4	123	13	8
O.10.—Emergency Powers (Tillage) Orders ...	115,999	82,754	2	5	33,244	17	7
	2,825,909	1,783,243	8	0	1,068,700	9	6
<i>Deduct</i> :— Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	21,350	—			21,350	0	0
GROSS TOTAL :— <i>Original</i> £2,804,549 <i>Supplementary</i> 10	£ 2,804,559	1,783,243	8	0	1,047,350	9	6
					Surplus of Gross Estimate over Expenditure. £1,021,315 12 0		
<i>Deduct</i> :—	Estimated.	Realized.			Deficiency of Appropriations in Aid realized. £55,720 9 9		
P.—Appropriations in Aid ...	420,679	364,958	10	3			
NET TOTAL :— <i>Original</i> £2,383,870 <i>Supplementary</i> 10	£ 2,383,880	1,418,284	17	9	Net Surplus to be surrendered. £965,595 2 3		

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Sales of creameries, etc.	3,000	24,188	10 0
Repayments of loans advanced to agricultural credit societies	250	—	
Fees for licences granted under Emergency Powers			
Orders (No. 22 of 1946)	340	304	0 0
Miscellaneous	—	384	14 10
	<u>£3,590</u>	<u>£24,877</u>	<u>4 10</u>

	£	s.	d.
Details of the miscellaneous receipts are as follows :—			
Compensation for loss of services of officers injured in accidents	242	5	10
Refunds of overpayments	72	10	9
Sale of old stores and allowances in respect of sacks, containers, etc., returned		54	10 9
Bank interest allowed on sub-accountants' balances		7	17 6
Miscellaneous		7	10 0
		<u>£384</u>	<u>14 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to payment of increases in salaries granted during the year was partly offset by savings due to retirements, resignations, deaths, etc., and to changes in personnel.
- B.—The volume of travelling found necessary during the year increased more than was anticipated.
- C.—Replacements of messengers' uniforms, etc., were more numerous and costly than was allowed for in the estimate and additional expenditure was incurred on office incidentals, carriage of parcels, etc.
- D.—Excess due to increase in the work of the Department and in the remuneration of telephonists.
- E.1.—The post of Outdoor Assistant in the Seed Propagation Division was vacant and no expenditure was incurred on the spring seed wheat propagation scheme which was discontinued; replacements of sacks and other incidental expenses were not as heavy as expected.
- E.2.—Two posts of Veterinary Inspector were vacant during the year. The saving was modified by the necessity for more extensive employment of casual labour than was estimated and by additional expenditure on the purchase of pigs for experimental purposes.
- E.3.—Payment of the annual contribution to the International Veterinary Bureau was deferred and only half the provision made for a contribution to the International Committee for Control of the Colorado Beetle was required. Additional expenditure incurred by delegates attending meetings of International Organisations convened after the estimate was framed modified the saving.
- E.5.—More trials and experiments were undertaken than were provided for in the estimate.
- F.1.—Excess due to the payment of increases in salaries and wages granted during the year; to the necessity for employing additional labour in greater numbers and for longer periods than estimated; to purchases of increased quantities of manures and feeding stuffs which became available during the year, and to higher charges for the conveyance of livestock and farm produce sold from the Department's farms.

- F.2.—Grants amounting to £2,474 for the erection and improvement of farm buildings and the purchase of equipment could not be expended. The remainder of the saving on this subhead was due to changes in the teaching staffs and vacancies in students' places.
- F.3.—Increases in salaries granted during the year and additional expenditure on laboratory equipment, chemicals, feeding stuffs, etc., caused the excess on this subhead.
- F.4.—Examination expenses amounted to less than expected.
- F.8.—The provision made under this subhead could not be utilised.
- G.1.—A number of claims for grants to Cow Testing Associations and allowances to Supervisors did not come in course of payment until after the close of the year and there was a decrease in the number of cows entered for test under the Cow Testing Scheme. The non-pedigree dairy bull bonus scheme could not be availed of to the extent anticipated. The saving was modified by additional expenditure on the purchase of dairy bulls and on other items.
- G.2.—Suitable stallions and colts were not procurable to the extent provided for and the provision made for nominations of Irish Draught mares was not fully availed of by mare owners. Excess expenditure of £2,730 was incurred on the purchase of stock bulls.
- G.3.—No subsidy on superphosphate and compound fertilisers was required in respect of the 1947–48 season as the landed cost of the raw materials imported was substantially less than anticipated when the estimate was framed.
- G.4.—It was not found possible to proceed this year with operations under the Poultry Development Scheme on the scale contemplated.
- H.—The Lime Subsidy Scheme was not availed of to the full extent provided for and it was found unnecessary to allocate the full amount of the Special Temporary Grant. Difficulty in procuring building materials retarded progress in the erection of poultry houses. Normal grants totalled slightly more than estimated.
- I.1.—The principal excesses were £4,183 on travelling, the provision for which proved inadequate; £1,652 and £649, respectively, on the purchase of bulls and rams due to higher prices; and £155 on the purchase of fencing materials, the demand for which exceeded expectations. The excess on the subhead was partly offset by a number of small savings.
- I.2.—Four bulls allowed for in the estimate were not placed.
- I.3.—The excess expenditure incurred in 1947–48 on the provision made in that year for erection of glasshouses, etc., resulted in a corresponding saving this year and for various reasons building operations could not be completed during the year as had been expected. The saving was modified by additional expenditure on wages, travelling and the purchase of equipment.
- K.1.—The increased cost of labour and materials required for the Educational Exhibit was responsible for the excess on this subhead which was partly offset by savings mainly due to the provision made for a grant to the Irish Dairy Shorthorn Breeders' Society not being needed.
- L.—Excess due to increases in salaries and wages granted during the year and to higher prices for garden requisites, uniforms, etc.
- M.1.—The excesses were £1,178 on travelling, which was on a more extensive scale than expected; £476 on salaries and wages due to increases in pay granted during the year; £477 on the cost of labour at cold stores, etc., owing to the payment this year of a number of claims in respect of the previous year, and £319 on other work due to the employment of an expert to carry out a survey of grasslands. A saving of £2,220 on advertising and publicity due to curtailment of advertisements and small savings on other items reduced the excess on the subhead to £82.
- M.2.—Saving due to vacancies in the staff of reporters during the year.
- M.3.—Increased printing costs caused additional expenditure on the printing of a volume of the Register of Pure-bred Dairy Cattle and additional supplies of loose leaflets were required to satisfy the demand. Payment was made this year of an account in respect of bound volumes of leaflets for which provision had been made in the previous year.

- M.4.—A saving of £7,463 on the provision made for loans for the purchase of agricultural implements was due to the fact that a smaller percentage than expected of the applications approved during the year fell within the scope of the scheme financed from this subhead. The demand for loans for the purchase of stallions and poultry equipment and for the erection of poultry houses did not reach expectations and no advances were made for the erection or improvement of corn mills, flax scutch mills and silos. Additional advances amounting to £3,006 were made for the purchase of bulls due to an increase in the anticipated number of loans and in the average price of the animals purchased.
- M.5.—Casual excess. The expenditure under this subhead includes a sum of 14s. 8d. recouped to the Agricultural Credit Corporation in respect of interest on loans advanced by the Corporation for the purchase of heifers which proved irrecoverable and which was written off with the approval of the Department of Finance (S. 91/6/32 and S. 91/1/40).
- M.6.—Excess due to a payment of £22 to the Dairy Disposal Company, Limited, for the conversion of issued share capital into paid up capital (Department of Finance minute F. 55/3/48).
- M.7.—The Agricultural Production Consultative Council did not meet during the year.
- M.9.—Saving due to the employment for part of the year of the staff of Temporary Farm Improvements Supervisors on duties under the Poultry Development Scheme (Subhead G.4.) was modified by an increase in wages granted during the year.
- M.10.—The quantity of potatoes purchased was much smaller than that on which the estimate was based.
- M.11.—The supplies of certain building materials available were limited and were required for housing and other constructional work considered to be of greater urgency. The farm buildings scheme could not therefore be put into operation this year. The expenditure incurred was mainly in respect of commitments entered into in the previous year in connection with the preparation of plans and specifications and attendance at conferences.
- N.1.—Casual excess.
- N.3.—The post of Veterinary Inspector was vacant for part of the year and savings on salaries and travelling expenses resulted. No meeting of the Consultative Council was held during the year.
- N.4.—Combing operations could not be carried out to the extent anticipated. The Consultative Council did not meet during the year and the fees and expenses of Referees amounted to less than expected.
- O.1.—Saving mainly due to vacancies in the inspectorial staff was modified by the payment of increases in salaries and wages granted during the year and by additional expenditure on travelling.
- O.3.—It was necessary to employ Temporary Potato Inspectors in greater numbers and for longer periods than expected. Increased exports of potatoes caused additional expenditure on the purchase of seals. The excess was partly offset by savings on other items.
- O.4.—Two posts of Veterinary Examiner were vacant and the volume of travelling required was less than expected. The saving was modified by the payment of salaries and wages at increased rates.
- O.5.—A saving of £107,787 on the provision made for the Fertiliser Credits (Wheat) Scheme was due to many wheat growers not utilising their credit vouchers in time to enable merchants to claim recoupment of the value of the vouchers before the close of the year. The full amount provided to subsidise the importation of seed wheat was not required as the quantity imported was less than estimated. Some seed wheat assemblers did not submit claims for compensation in respect of surplus stocks of seed wheat left unsold at the end of the sowing season and disposed of for milling purposes. Excess expenditure on wages and travelling due to the employment of additional Temporary Cereals Inspectors modified the saving.

O.6.—The number of unemployed allotment holders was lower than expected and the services of Allotment Instructors were not required to the full extent for which provision was made.

The expenditure charged against this subhead includes a sum of £19 8s. 6d. paid on foot of arrears of employees' share of contributions for unemployment insurance in the case of 25 men whose cards, owing to a misunderstanding, were not stamped (Department of Finance minute E. 62/13/48).

O.7.—Additional expenditure on travelling due to an increase in the area under flax was the main cause of the excess on this subhead.

O.8.—Two new Wages Orders were advertised during the year whereas the provision made for advertising covered only one Order. Additional meetings of the Agricultural Wages Board and Area Committees held during the year involved excess expenditure on travelling.

O.9.—No expenditure was incurred in connection with the Sale of Food and Drugs Acts owing to rationing and expenditure under the Milk and Dairies Act, 1935, was lower than expected.

O.10.—Operations under the Emergency Powers (Tillage) Orders were on a restricted scale this year.

P.—APPROPRIATIONS IN AID.

Corresponding Debit Subhead.	Estimated.	Realized.	
	£	£	s. d.
1. Receipts from seed testing fees, sale of pure line seed, etc.	E.1. 3,420	3,526	6 11
2. Receipts from sale of vaccines, live stock, farm produce, etc.: Veterinary Research Laboratory and farm at Brownsbarn ...	E.2. 9,500	10,191	9 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	8,060	9,700	3 0
Ballyhaise Agricultural Station	5,000	5,760	1 8
Chantilly Stud Farm	700	914	7 11
Clonakilty Agricultural Station	4,800	7,438	0 2
Johnstown Castle Agricultural College	4,884	5,499	11 10
Munster Institute	4,500	6,729	18 11
4. Receipts from students' and other fees: Veterinary College	F.3. 6,500	5,929	15 9
5. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees	G.1. 1,870	2,819	6 0
6. Receipts from sale of colts, sale and leasing of bulls, etc.	G.2. 1,640	1,558	0 0
7. Receipts from sale of seeds, manure, live-stock, etc.	I.1. 4,800	5,031	10 5
8. Receipts from sale of fencing materials, including fencing loans	I.1. 100	286	12 9
9. Refund of portion of the cost of certain schemes in North-West Cavan	I.2. 150	74	1 9

	Corresponding Debit Subhead.	Estimated.	Realized.	
		£	£	s. d.
10. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ...	I.3.	4,680	2,938	15 11
11. Repayment by Cólucht Groighe Náisiúnta na h-Éireann, Teo., in respect of rents and annuity on lands and premises at the National Stud	J.	864	867	5 2
12. Receipts from sale of agricultural products at exhibitions and fairs	M.1.	5	—	
13. Sums recoverable in respect of the salaries of officers seconded to the Dairy Disposal Co., Ltd., the Dublin District Milk Board, the Pigs and Bacon Commission, etc. ...	A.&M.1.	7,334	7,296	6 4
14. Repayments of agricultural loans (excluding fencing loans)	M.4.	29,000	29,938	7 2
15. Repayments of loans for the purchase of cattle and sheep	M.M.5.	60,000	55,667	3 11
16. Repayments from Vote 11 in respect of the cost of administration of the temporary scheme in connection with farm improvements	A.&M.9.	93,278	75,684	1 11
17. Repayments of loans advanced to co-operative creamery societies	—	50	50	0 0
18. Receipts from disposal of reserve stocks of potatoes	M.10.	65,000	21,385	13 0
19. Horse Breeding Act, 1934: Receipts from licences, etc.	N.3.	1,400	1,158	2 2
20. Live Stock Breeding Act, 1925: Receipts from licences, etc.	N.4.	4,400	5,040	8 0
21. Agricultural Produce (Eggs) Act: Receipts from fees, etc.	O.1.	13,350	14,780	6 4
22. Dairy Produce Acts, and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc.	O.2.	5,150	5,082	1 7
23. Receipts from fees for inspection of potatoes, etc.	O.3.	1,500	1,674	13 3
24. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts:—	O.4.			
(a) Receipts from licences, inspection fees, etc.:—				
(1) Fresh Meat Acts		4,000	4,321	17 11
(2) Pigs and Bacon Acts		6,800	6,018	2 1
(3) Slaughter of Cattle and Sheep Acts		1,945	5,019	5 10
(b) Levy on the slaughter of cattle and sheep		200	345	0 7

	Corres- ponding Debit		Realized.	
	Subhead.	Estimated.	£	s. d.
25. Agricultural Produce (Cereals) Acts and Emer- gency Powers (Cereals) Orders :—	0.5.	£	£	s. d.
(a) Receipts from registration fees, etc.		5	13	0 0
(b) Repayments of sums advanced to seed merchants		5	—	—
(c) Receipts from grain dealers' licences		1,350	1,492	10 0
(d) Receipts from threshing mill licences		1,050	115	10 0
26. Fees for licences under the Milk and Dairies Act, 1935		140	192	0 0
27. Emergency Powers (Tillage) Orders : Sums recoverable in respect of expenses incidental to entry on holdings and the making of lettings in conacre or the cul- tivation of such holdings	0.10.	7,200	2,076	7 0
28. Miscellaneous receipts		653	725	0 9
29. Local Taxation (Customs and Excise Duties) Grant		40,650	40,650	0 0
30. Receipts from Church Temporalities Fund ...		10,000	10,000	0 0
31. Estate Duty Grant		4,000	4,000	0 0
— Receipts from fees in respect of poultry hatchery licences, etc.	G.4.	—	2,221	12 7
TOTAL		<u>£420,679</u>	<u>£364,958</u>	<u>10 3</u>

2. Receipts from sales of live stock were better than expected.

3. Receipts from sales of live stock and farm produce at the Department's farms depend upon the numbers and quantities available for disposal which vary considerably from year to year, and an accurate forecast is not possible.

4. The deficiency was in receipts from students' fees which vary with the number of students in attendance at the Veterinary College.

5. Additional expenditure on the purchase of dairy bulls resulted in additional receipts from the sale and leasing thereof.

6. As sufficient stock pigs and colts were not available for sale or leasing, receipts from this source were lower than anticipated. Additional receipts were realised from the sale and leasing of stock bulls as a result of the additional expenditure on the purchase of these animals.

8. Surplus due to the increased demand for fencing materials.

9. The refund in respect of certain schemes in North-West Cavan was lower than the estimate owing to the decreased expenditure.

10. The number of glasshouses in production this year was less than that on which the estimate of receipts was based.

14. Repayments of agricultural loans amounted to more than expected.

15. Deficiency due to late repayment of a number of instalments of loans for the purchase of cattle and sheep.

16. Deficiency due to the decreased expenditure.
18. The quantity of potatoes available for disposal was much smaller than had been provided for in the estimate.
19. The number of applications for licences for stallions did not reach expectations.
20. Surplus due to an increase in the estimated number of applications for licences for bulls.
21. Additional receipts mainly due to registered wholesalers acquiring a greater quantity of eggs than anticipated and to an increase in the number of dealers registered under the Act during the year.
23. Receipts from exporters' registration fees and fees for inspection of potatoes amounted to more than was expected.
24. (a) (3) Surplus due to an increase in the rate of levy on exports of canned meat and to additional exports not provided for in the estimate.
(b) Efforts to collect outstanding levy were more successful than expected.
25. (d) The licensing of threshing sets was discontinued this year.
26. Surplus due to the issue of more licences than expected under the Milk and Dairies Act.
27. Operations under the Emergency Powers (Tillage) Orders were on a restricted scale with a consequent decline in receipts under this heading.
- These receipts were in respect of fees for licences, etc., under the Poultry Hatcheries Act which came into operation towards the end of this year.

EXTRA REMUNERATION (exceeding £30).

Five officers received allowances of £200, £100, £100, £120 and £30, respectively, from the funds of the Dairy Disposal Company, Limited, for services rendered to the Company as Directors, Secretary, etc. Two of these officers also received £40 and £10, respectively, from the Condensed Milk Company of Ireland (1928), Limited, for acting as Secretary of that Company.

An Assistant Secretary received an allowance at the rate of £100 per annum from the Flax Development Board, Limited, for acting as Chairman of the Board.

Three Assistant Principal Officers received allowances of £98 18s. 3d., £38 0s. 9d. and £34 14s. 4d., respectively, for the performance of higher duties 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 and received £27 10s. 0d. in respect of military service pension.

A Minor Staff Officer received a gratuity of £6 for extra attendance and £24 3s. 4d. in respect of military service pension.

Two Clerical Officers received £69 each for acting as Clerks in Waiting at their residences; a Clerical Officer received £23 16s. 9d. for overtime and £42 in respect of military service pension, and another Clerical Officer received £30 12s. 0d. for overtime.

A Messenger received £27 12s. 0d. for overtime and £21 8s. 6d. in respect of military service pension.

The Director of Veterinary Services received an allowance of £98 1s. 8d. from the Pigs and Bacon Commission for acting as a member of the Commission during part of the year.

A Supervising Flax Inspector received a gratuity of £50 from the Flax Development Board, Limited, for work done on behalf of the Board.

Six Assistant Agricultural Overseers received gratuities of £60 each for supervisory duties.

The Literary Teacher at Clonakilty Agricultural Station received £44 for clerical work and £18 5s. 0d. for teaching Irish.

Two Foremen, six Assistant Foremen, three Firemen, three Gardeners and a Garden Labourer at the Botanic Gardens received sums varying from £30 19s. 2d. to £109 15s. 6d. in respect of overtime, Sunday duty, etc.

Eleven farm hands at Athenry Agricultural Station, nine at Ballyhaise Agricultural Station and one at Clonakilty Agricultural Station received sums varying from £30 8s. 9d. to £98 6s. 7d. in respect of overtime, Sunday duty, etc.

NOTES.

Stores and equipment of the estimated value of £117 11s. 2d., surplus to the requirements of the Department of Defence, were taken over by this Department, without repayment (Department of Finance minute S. 8/16/45).

Payment of fresh deposits in respect of two boars supplied in replacement of boars which died shortly after location was waived, and the amount involved, viz., £6, was written off (Department of Finance authorities S. 90/6/47 and S. 90/28/47).

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

Reference.	Amount.			
	£	s.	d.	
S.90/8/39 ...	246	2	10	Levies due under the Slaughter of Cattle and Sheep Acts, 1934 to 1936.
S.91/3/30 ...	36	0	0	Sums varying from £4 to £8 due by six persons in respect of bulls sold on special terms in congested districts.

Fines amounting to £154,171 17s. 0d. incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1938, 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 84 cases of registered dealers who had defaulted, and the sum involved, viz., £84, was written off (Department of Finance authority S. 90/14/41).

SEÁN Ó BROIN,

Accounting Officer.

24th November, 1949.

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.

W. E. WANN,

Comptroller and Auditor-General.

STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1949 (Capital amounts only).

	£	s.	d.
For the purchase of agricultural implements, etc.	33,915	7	11
For the purchase of bulls	27,345	3	0
For the purchase of stallions	1,242	2	3
For the purchase of poultry equipment	127	0	2
For the purchase or erection of poultry houses	48	5	6
For the erection of fencing in congested districts	132	16	0
For the erection of glasshouses for growing tomatoes in the Gaeltacht	8	0	0
Loan to a co-operative creamery society	79	13	3
For the erection and equipment of corn mills	280	3	0
For the improvement of flax scutch mills	30	0	0
Loans to agricultural credit societies	(a) 7,464	9	11
Transferred milk supplies and sales of creamery properties ... (a)	10,000	0	0
Loan to a co-operative creamery society for special buildings and equipment, etc. (b)	400	0	0
Advances to the Agricultural Credit Corporation, Ltd., for the issue of loans for the purchase of cattle and sheep	246,468	10	7
Advances to seed merchants in respect of seed supplied to farmers under scheme of credit for seed wheat	37	6	9
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) (c)	17,314	0	0
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas	20,369	8	5
Miscellaneous	25	0	0
	<u>£365,287</u>	<u>6</u>	<u>9</u>

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

(b) Employment Schemes Vote.

(c) Reducible, if certain conditions are complied with, to £5,870 19s. 3d.

SEÁN Ó BROIN,
Accounting Officer.

24th November, 1949.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the year ended
31st March, 1949.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£ s. d.		£ s. d.
Balance on 1st April, 1948	21,988 17 1	Recoupments to local authorities (57 & 58 Vict., c. 57, s. 72)	18,566 17 1
Fines	117 17 6	Miscellaneous expenses	3 2
Transfer from Oireachtas Vote 29, Subhead N.2., in respect of part compensation for slaughter of tuberculous cattle	1,020 19 8	Balance on 31st March, 1949	4,560 14 0
TOTAL	23,127 14 3	TOTAL	23,127 14 3

24th November, 1949.

SEÁN Ó BROIN, *Accounting Officer.*

AGRICULTURAL PRODUCE SUBSIDIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Agricultural Produce Subsidies, etc.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
Subsidies, Allowances, etc., for Dairy Produce ...	2,375,000	2,294,506	0	9	80,493	19	3
	£ 2,375,000	2,294,506	0	9			
Surplus to be surrendered ...	...	...	...	£	80,493	19	3
					Estimated.	Realized.	
					£	£	s. d.
Extra Receipts payable to Exchequer :—							
Refund of allowances on butter, overpaid in 1947-48	...	...	...	...	—	129	9 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Most of the provision made for the payment of subsidy on non-creamery butter was saved as the subsidy was withdrawn early in the year. The remainder of the saving was due to the coming into operation of the Creamery Butter (Prices for Catering Establishments) Orders, 1948 (S. I. Nos. 247 and 355 of 1948), which enabled expenditure on production allowances on creamery butter to be met from the Dairy Produce (Price Stabilisation) Fund to a greater extent than was anticipated.

NOTE.

In accordance with the arrangements made for the purchase and disposal of non-creamery butter during the year 1947-48, a total of 16,427 cwts., graded as suitable for household use, was purchased by the Butter Marketing Committee from registered butter factories. It was expected that this butter would pass into consumption quickly, but for various reasons a quantity of 2,138 cwts. had to be retained in cold store and became unfit for household use. It was sold for manufacturing purposes at the best price obtainable, involving a loss of £7,054 of which £764 was in respect of cold storage charges (Department of Finance authority E. 102/30/47).

SEÁN Ó BROIN,

Accounting Officer.

24th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

DAIRY PRODUCE (PRICE STABILISATION) FUND.

(DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1941, EMERGENCY POWERS (No. 270) ORDER, 1943, AND CREAMERY BUTTER (PRICES FOR CATERING ESTABLISHMENTS) ORDERS, 1948 (S.I. Nos. 247 AND 355 OF 1948)).

See also Report of Comptroller and Auditor-General.

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1949.

	RECEIPTS.			PAYMENTS.		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1948	54,429 0 5	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, Section 41 (6); No. 9 of 1941, Sections 7 and 9 (2) (a); and Emergency Powers (No. 270) Order, 1943) ...		
Levies	17,229 9 11	...	...	80,762 2 0
Receipts from catering establishments in respect of butter purchased under permit (Creamery Butter (Prices for Catering Establishments) Orders, 1948 (S.I. Nos. 247 and 355 of 1948))	26,572 19 3	...	...	17,469 7 7
TOTAL	£98,231 9 7	TOTAL ...	...	£98,231 9 7

24th November, 1949.

SEÁN 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.

W. E. WANN,
Comptroller and Auditor-General.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including a Grant-in-Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, Wages and Allowances	17,196	17,147 4 9	48 15 3		—	
B.—Travelling Expenses ...	1,350	1,354 0 5	—		4 0 5	
C.—Incidental Expenses ...	185	148 6 9	36 13 3		—	
D.—Telegrams and Telephones	180	177 8 8	2 11 4		—	
SEA FISHERIES.						
E.1.—Scientific Investigations, etc.	280	165 16 7	114 3 5		—	
E.2.—International Council for the Study of the Sea ...	660	652 19 2	7 0 10		—	
E.3.—Sea Fisheries Protection	30	9 6 0	20 14 0		—	
E.4.—Whale Fisheries Act, 1937	5	—	5 0 0		—	
E.5.—Miscellaneous	10	3 4	9 16 8		—	
INLAND FISHERIES.						
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ...	10,610	14,475 19 10	—		3,865 19 10	
F.2.—Fish Hatcheries ...	695	617 11 5	77 8 7		—	
F.3.—State Fisheries ...	1,450	1,580 15 5	—		130 15 5	
F.4.—Scientific Investigations, etc.	330	279 2 9	50 17 3		—	
F.5.—Miscellaneous	90,050	1,457 7 10	88,592 12 2		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SEA FISHERIES ASSOCIATION.						
G.1.—Grant-in-Aid of Administration and Development of the Sea Fisheries Association	17,550	16,224 0 0	1,326 0 0	—		
G.2.—Repayable Advances for Boats and Gear	23,000	23,000 0 0	—	—		
G.3.—Repayable Advances for General Development	2,500	2,200 0 0	300 0 0	—		
GROSS TOTAL ...£	166,081	79,490 2 11	90,591 12 9	4,000 15 8		
			Surplus of Gross Estimate over Expenditure. £86,590 17 1			
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £1,001 3 10			
H.—Appropriations in Aid ...	25,911	24,909 16 2	Net Surplus to be surrendered. £85,589 13 3			
NET TOTAL ...£	140,170	54,580 6 9				

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer :—		
Sale of confiscated gear of trawler arrested for illegal trawling	—	55
Sale of old stores	—	4
		£59

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—Casual excess.

C.—Saving due to less advertising in connection with fishery inquiries than was anticipated.

E.1.—Scientific equipment provided for could not be purchased before the close of the year.

E.3.—Expenditure to be incurred by the Garda Síochána on sea fisheries protection work cannot be closely estimated.

- F.1.—Payments to local authorities under Section 13 of the Fisheries Act, 1925, and to boards of conservators under the Fisheries (Tidal Waters) Acts, 1934 and 1939, are difficult to estimate and the provisions made for these purposes proved inadequate.
- F.2.—The agreement in connection with Lismore Hatchery was not renewed in time to enable the full year's subsidy to be paid and there were small savings on the provisions made for Glenties Hatchery and minor stations. Additional expenditure was incurred on brown trout hatchery experiments.
- F.3.—Excess due to the grant of increased wages to employees at Shean and Lagduff Lodges and on the Owenea Fishery.
- F.4.—Saving due to difficulty in procuring equipment.
- F.5.—Only a very small portion of the provision made to meet claims for compensation under Section 35 of the Fisheries Act, 1939, could be utilised and miscellaneous expenditure was confined to a few small items.
- G.1. and G.3.—The provisions were slightly more than was needed to finance the development schemes of the Sea Fisheries Association in operation during the year.
- H.—Appropriations in Aid:—

	Estimated.	Realized.	
	£	£	s. d.
(1) Local Taxation (Customs and Excise Duties) Grant	10,650	10,650	0 0
(2) Repayment of fishery loans	5	10	5 9
(3) Sales of boats	5	—	
(4) Lettings of sporting rights, sales of fish (Subhead F.3.)	950	984	0 0
(5) Repayment of advances by the Sea Fisheries Association (Subheads G.2. and G.3.)	12,000	10,525	4 4
(6) Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939	826	1,079	0 0
(7) Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937)	5	—	
(8) Receipts from salmon export licences	420	447	0 0
(9) Miscellaneous receipts	1,050	1,214	6 1
	<u>£25,911</u>	<u>£24,909</u>	<u>16 2</u>

(5) Repayments by the Sea Fisheries Association fluctuate with the earnings of fishermen and cannot be closely estimated.

(6) The demand for special local licences was better than expected.

(9) The increased quantity of ova available for sale resulted in increased receipts.

EXTRA REMUNERATION (exceeding £30).

A Principal Officer and an Inspector of Fisheries received allowances of £124 3s. 2d. and £54 15s. 8d., respectively, for the performance of additional duties during the year.

A Higher Executive Officer on loan to the Sea Fisheries Association, Limited, received an allowance of £200 from the Association for acting as Manager.

SEÁN Ó BROIN,

Accounting Officer.

24th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
SALARIES, WAGES AND ALLOWANCES.				
A.1.—Headquarters Staff ...	58,784	58,005 15 11	778 4 1	—
A.2.—Film Censorship ...	2,500	2,529 19 2	—	29 19 2
A.3.—Censorship of Publications	1,956	1,713 13 5	242 6 7	—
A.4.—Legal and Technical Assistance ...	600	575 0 0	25 0 0	—
A.5.—Irish Legal Terms Advisory Committee ...	350	366 6 1	—	16 6 1
—				
B.—Travelling Expenses ...	1,050	1,123 7 2	—	73 7 2
C.—Incidental Expenses ...	290	328 1 1	—	38 1 1
D.—Telegrams and Telephones	550	538 7 5	11 12 7	—
E.—Expenses in connection with Awards for Acts of Bravery ...	300	79 8 3	220 11 9	—
TOTAL ...	£ 66,380	65,259 18 6	1,277 15 0	157 13 6

Surplus to be surrendered ... £1,120 1 6

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer:—

Fees in respect of licences and permits under the Dangerous Drugs Act, 1934 ...									
Fees for certificates under Irish Nationality and Citizenship Act, 1935 ...	400							221	0 0
Fees for documents of identity ...	—							190	5 0
Sale of film projector ...	—							32	10 0
Miscellaneous ...	—							7	6 8
	£400							£1,296	1 8

The receipts are variable and uncertain.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Due to changes in staff personnel and to vacancies not being filled on occurrence; offset by the increase in Civil Service remuneration.
- A.2.—Due to increased remuneration.
- A.3.—One post for which provision was made remained unfilled for the year.
- A.5.—The remuneration of the part-time Secretary to the Committee was increased.
- B.—Due to additional travelling.
- C.—The expenditure on advertisements and uniforms exceeded the provision made.
- E.—Saving due to the non-delivery of dies for the medals for bravery, to compensation paid for loss incurred by rescuers being less than anticipated, and to no payments having been made in respect of travelling expenses to members of Comhairle na Mire Gaile.

EXTRA REMUNERATION (exceeding £30).

An Administrative Officer received a gratuity of £40 for the performance of extra duties (Department of Finance minute S. 13/39/47).

NOTE.

This Account includes expenditure of approximately £1,541 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

THOMAS J. COYNE,
Accounting Officer.

24th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

GÁRDA SÍOCHÁNA.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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, 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).

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 Pay ...	2,444,460	2,441,897 0 8	2,562 19 4	—	—	
B.—Allowances ...	242,882	244,991 11 4	—	2,109 11 4	—	
C.—Subsistence Allowances ...	10,300	10,316 1 1	—	16 1 1	—	
D.—Locomotion Expenses ...	54,820	59,197 9 5	—	4,377 9 5	—	
E.—Clothing and Equipment	50,185	58,764 10 11	—	8,579 10 11	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	8,277	7,353 14 6	923 5 6	—	—	
G.—Barrack Maintenance ...	10,350	10,184 2 7	165 17 5	—	—	
H.—Transport and Carriage ...	41,515	36,550 4 11	4,964 15 1	—	—	
I.—Fuel, Light and Water ...	20,000	18,306 4 7	1,693 15 5	—	—	
J.—Medical Expenses ...	8,652	8,717 5 6	—	65 5 6	—	
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	950	731 9 5	218 10 7	—	—	
L.—Telegrams and Telephones	25,000	22,143 4 9	2,856 15 3	—	—	
M.—Compensation ...	4,000	3,037 1 3	962 18 9	—	—	
N.—Incidental Expenses ...	16,578	12,412 7 0	4,165 13 0	—	—	
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and other Expenses in connection therewith ...	600	441 12 3	158 7 9	—	—	
GROSS TOTAL ...£	2,938,569	2,935,044 0 2	18,672 18 1	15,147 18 3	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,524 19 10			
Deduct :—			Surplus of Appropriations in Aid realized. £5,357 6 7			
P.—Appropriations in Aid ...	47,379	52,736 6 7	Total Surplus to be surrendered. £8,882 6 5			
NET TOTAL ...£	2,891,190	2,882,307 13 7				

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer	2,300	3,241	0	6
Details of the above receipts are as follows :—				
Fees for stamping of bottles		3,007	13	2
Motor park attendants' licences			4	4
Centage charge to insurance companies for collection of insurance premiums		229	3	4
		£3,241	0	6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Expenditure on accommodation allowances to transferred members separated from their families was greater than anticipated, and payment was made of arrears of detective and transport allowances withheld in respect of periods of annual leave in previous years.
- C.—Due to settlement of claims for duty during the General Election, 1948.
- D.—There was additional expenditure on car hire mainly because of expenses arising out of the General Election, 1948, and the 1798 commemoration year celebrations, and on cycling allowances because of cycle beat system in Dublin. The mileage rate for officers and inspectors using their private cars on police duty was increased during the year.
- E.—Due mainly to belated deliveries of supplies provided for in previous years' estimates and to increase in contract prices.
- F.—Certain articles provided for were not delivered within the year.
- H.—There were savings on the provision for replacement of transport and tools.
- I.—Claims for supplementary fuel and light allowances were less than in previous years and the provision made for the advance purchase of fuel for the winter months exceeded requirements.
- J.—Expenditure on medicines and medical appliances exceeded the provision made.
- K.—Expenditure depends upon the number of committals and the cost of conveyance to industrial schools.
- L.—The estimate was based upon the expenditure in previous years.
- M.—The estimate was necessarily conjectural.
- N.—Only part of the cost of the wireless equipment became a charge on the Vote for the year and the resultant saving was modified by increased expenditure on other items mainly advertising, food for prisoners and expenses of civilian witnesses at courts of inquiry.
- O.—Payments for medical treatment, hospital and other expenses vary from year to year.

P.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Repayments of sums advanced to officers under Subhead H.	2,200	2,905	1	4
2. Payments for services rendered by the Gárda Síochána	3,300	3,984	1	7

	Estimated.	Realized.	
	£	£	s. d.
3. Repayments in respect of loss of property or damage to stores, etc.	75	29	19 8
4. Proceeds of sale of old stores and cast uniforms ...	6,800	4,870	8 7
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area)	725	380	4 0
6. Fees for aliens' certificates, street traders' certificates, pedlars' certificates and chimney sweepers' certificates	275	303	17 3
7. Payment from Road Fund in respect of expenses of Gárda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ...	32,000	35,973	19 4
8. Proceeds of sale of forfeited and unclaimed property, etc.	300	387	16 5
9. Fees for accident reports	700	1,131	10 0
10. Receipts from public assistance authorities in respect of expenses incurred by Gárda Síochána under the Mental Treatment Act, 1945 ...	850	686	14 11
11. Miscellaneous receipts	154	2,082	13 6
TOTAL ...	£47,379	£52,736	6 7

1. Receipts vary, being dependent upon the number of, and the time when, repayable advances are made.

2., 3., 6., 8., 9. and 10. Receipts are variable.

4. The estimate was framed on the assumption that certain old motor cars would be sold within the year.

5. Due to the replacement of electric trams by buses and the increasing use by undertakers of motor cars instead of horse drawn vehicles.

7. The receipts represent 2 per cent. of the sum paid from the Exchequer into the Road Fund in the financial year ended 31st March, 1948.

11. There were unexpected receipts for loss of services of Gárdaí injured in accidents while on duty.

STATEMENT OF LOSSES (Stores, etc.).

(1) Claims in respect of damage arising out of collisions in which Gárda vehicles were involved were abandoned, twelve on a mutual forbearance basis, £207 5s. 0d., and two under halving agreements, £3 4s. 1d. (Department of Finance authorities S. 16/2/48, S. 16/13/48, S. 16/17/48, S. 16/18/48, S. 16/22/48, S. 16/28/48, S. 16/42/48, S. 16/1/49, S. 16/31/48, S. 16/33/48, S. 16/38/48, S. 16/15/49, S. 16/25/48 and S. 16/40/48).

(2) In eighteen cases in which Gárda vehicles were involved in accidents the damage, £389 10s. 0d., was not attributable to Gárda personnel (Department of Finance authorities S. 16/1/47, S. 16/11/48, S. 16/13/48, S. 16/20/48, S. 16/23/48, S. 16/39/48, S. 16/41/48, S. 16/43/48, S. 16/4/49, S. 16/26/48, S. 13/27/48, S. 16/34/48, S. 16/35/48 and S. 16/37/48).

(3) In one case of damage, amounting to £35, to a Gárda vehicle the driver was fined 10s. as a result of disciplinary proceedings (Department of Finance authority S. 16/5/48).

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions one hundred and eighty-nine members of the Force received sums varying from £30 0s. 6d. to £352 10s. 11d., and amounting to £10,279 1s. 6d., as pensions under the Military Service Pensions Acts.

From the Vote for Army Pensions a labourer received a pension of £41 13s. 4d. under the Military Service Pensions Acts.

NOTES.

Air-raid precautions stores, valued at £37 11s. 11d., surplus to Army requirements, were taken over, without repayment, from the Department of Defence (Department of Finance authority S. 8/16/45).

A Gárda ambulance, sent to convey a Gárda, who was critically ill, from Sligo to a Dublin hospital, developed a mechanical defect in Sligo. Owing to the urgency of the matter it was necessary to hire an ambulance attached to Sligo hospital at a cost of £20 5s. 0d., which was paid from Subhead D. (Department of Finance authority S. 13/43/48).

The expenditure under Subhead N. includes £50 15s. 0d. Northern Ireland driving licence fees and insurance premiums covering third party risks in Northern Ireland.

The expenditure under Subhead N. includes an *ex-gratia* grant of £75 to a civilian injured in assisting a Gárda who was being assaulted (Department of Finance authority S. 13/20/48).

GÁRDA SÍOCHÁNA REWARD FUND, 1948-49.

The appended Statement shows the total receipts proper to the Fund in the year 1948-49; the amount of the payments in that period and the balance to the credit of the Fund at the 31st March, 1949.

	£	s.	d.		£	s.	d.
Balance from previous year	10,193	1	2	Payments during the year ended 31st March, 1949	10,581	3	11
Total amount credited in the year 1st April, 1948, to 31st March, 1949	...	12,294	7 1	Balance on 31st March, 1949	...*	11,906	4 4
		<u>£22,487</u>	<u>8 3</u>			<u>£22,487</u>	<u>8 3</u>

*In addition, there were on the 31st March, 1949, sums held in suspense accounts payable to the Reward Fund amounting to £4,131 18s. 6d.

THOMAS J. COYNE,

24th October, 1949.

Accounting Officer.

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.

W. E. WANN,

Comptroller and Auditor-General.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Expenses of Prisons, the Borstal Institution, and the Maintenance of Criminal Lunatics 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 ...	89,658	0 0	96,375	8 8	—		6,717	8 8
B.—Victualling ...	16,600	0 0	17,006	15 6	—		406	15 6
C.—Clothing, Bedding, Furniture, etc. ...	5,835	0 0	5,954	6 9	—		119	6 9
D.—Medicines, Surgical Instruments, etc. ...	400	0 0	484	11 11	—		84	11 11
E.—Fuel, Light, Water, Cleaning Articles, etc. ...	20,646	0 0	19,059	6 1	1,586	13 11	—	
F.—Rent, etc. ...	198	0 0	272	17 9	—		74	17 9
G.—Escort and Conveyance ...	6,250	0 0	6,683	7 2	—		433	7 2
H.—Maintenance of Buildings and Equipment	14,390	0 0	6,966	19 1	7,423	0 11	—	
I.—Fine Fund ...	10	0 0	10	0 0	—		—	
J.—Travelling Expenses	400	0 0	345	16 5	54	3 7	—	
K.—Incidental Expenses	2,225	0 0	1,871	18 7	353	1 5	—	
L.—Telegrams and Telephones ...	370	0 0	323	14 10	46	5 2	—	
M.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	11,500	0 0	14,625	10 10	—		3,125	10 10
N.—Gratuities to Prisoners	875	0 0	678	17 7	196	2 5	—	

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,050	0 0	1,050	0 0	—		—	
P.—Manufacturing and De- partments and Farms ...	18,870	0 0	15,234	4 10	3,635	15 2	—	
GROSS TOTAL ...£	189,277	0 0	186,943	16 0	13,295	2 7	10,961	18 7
					Surplus of Gross Estimate over Expenditure. £2,333 4 0			
<i>Deduct :—</i>	Estimated.		Realized.		Deficiency of Appropriations in Aid realized. £3,599 12 10			
Q.—Appropriations in Aid	21,307	0 0	17,707	7 2				
NET TOTAL ...£	167,970	0 0	169,236	8 10				
Allocated from Vote for Civil Service Remuneration ...	1,266	8 10	—		Net Deficiency met from Vote for Civil Service Remuneration.			
	£ 169,236	8 10	169,236	8 10	£1,266	8 10		

NOTE.—Expenditure of an amount not less than £1,266 8s. 10d. has been identified as due to increases in remuneration payable as from 29th May, 1948, and 1st November, 1948.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ...	620
Actual daily average number of prisoners ...	593

A.—Due to increases in remuneration.

B.—Due to increase in prices of some foodstuffs.

C.—Excess due to the manufacture of part of the clothing requirements for the year 1949-50.

D.—Due to increased cost of medicines and dressings and the purchase of instruments for St. Patrick's, not provided for in the Estimate.

E.—An account proper to the year had not been furnished at its close and only part delivery was made under a turf contract.

F.—Due to rent of recreation field for St. Patrick's, not included in the Estimate.

G.—Due to increased use of motor transport, as public conveyances are unsuitable.

H.—Due to the fact that work of installing boilers and erecting boiler house at Mountjoy Prison was not carried out.

J.—Due to the variable nature of subhead.

K.—There were savings on the provision for execution expenses and the hiring of films.

L.—One quarterly account proper to year was not paid until after its close.

M.—The estimate is based on figures supplied by the Resident Medical Superintendents of the various District Mental Hospitals.

N.—Expenditure is variable.

P.—Due to the non-delivery of washing machines provided for in the Estimate and to the greater use of coal in lieu of wood for fuelling boilers.

Q.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons)	19,761	16,077	12 11
2. Receipts from farms and gardens (including value of produce used in the prisons) ...	1,130	1,205	17 2
3. Rents	58	57	10 1
4. Sales of old stores and miscellaneous receipts	358	366	7 0
	<u>£21,307</u>	<u>£17,707</u>	<u>7 2</u>

1. Less wood blocks and furniture were manufactured than anticipated and there was less clothing manufactured due to the receipt of clothing surplus to Army requirements.

2. Due to rise in sale price of garden produce during the year.

NOTE.

Various articles valued at £1,648 16s. 1d., surplus to Army requirements, were taken over from the Department of Defence (Department of Finance authority S.8/16/45) and turf valued at £31 17s. 3d., surplus to requirements, was taken over from the Department of Lands (Department of Finance authority F.63/14/49).

THOMAS J. COYNE,

Accounting Officer.

24th October, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and St. PATRICK'S, CLONMEL, during the Year ended 31st March, 1949.

Cr.

	Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.
Stock in hand, 1st April, 1948 ...	926	7 9	11,936	5 5	12,862	13 2
Purchases, 1948-49 ...	502	1 1	15,310	11 1	15,812	12 2
Profit ...	721	8 1	2,054	15 6	2,776	3 7
	£	2,149 16 11	29,301	12 0	31,451	8 11

*Viz.—Manufactory materials, £8,630 ls. 1d.; manufactured goods, £2,007 19s. 1d.; tools, etc., £2,478 12s. 5d.

RECONCILIATION WITH CASH ACCOUNT.

	£		s. d.	
To Increase of outstanding debts due to the manufacturing department :—				
From ...	3,055	19 3		
*To ...	4,107	5 6		
			1,051	6 3
„ Increase of stock ...			253	19 5
„ Excess of receipts over expenditure ...			2,049	5 3
			£3,354	10 11

By Increase of outstanding debts due by the manufacturing department :—

From ... 691 2 11
 †To ... 1,269 10 3

„ Profit ... 578 7 4

„ Profit ... 2,776 3 7

£3,354 10 11

*Viz.—Public Departments, £3,907 13s. 7d.; other persons, £199 11s. 11d.

† Viz.—Public Departments, £895 14s. 8d.; other persons, £373 15s. 7d.

THOMAS J. COYNE, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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; and No. 21 of 1946) and for a Capitation Grant.

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	57,269	56,462 15 6	806 4 6	—	—	—
B.—Travelling Expenses	7,795	8,000 17 4	—	—	205 17 4	—
C.—Incidental Expenses	286	310 9 5	—	—	24 9 5	—
D.—Our Lady's Home, Henrietta Street, Dublin	600	257 9 10	342 10 2	—	—	—
TOTAL	£ 65,950	65,031 12 1	1,148 14 8	—	230 6 9	—

Surplus to be surrendered ... £918 7 11

	Estimated.		Realized.	
	£	£ s. d.	£	£ s. d.
Extra Receipts payable to Exchequer :—				
District Court fines	24,000	—	31,000	0 0
Miscellaneous	—	—	—	2 17 10
	<u>£24,000</u>	—	<u>£31,002</u>	<u>17 10</u>

These receipts are variable.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies remaining unfilled.
 B.—Excess due to increased commuted allowances for Justices of the District Court.
 C.—Excess due to installation of telephones in certain District Court offices.
 D.—The estimate is necessarily rather conjectural.

EXTRA REMUNERATION (exceeding £30).

A gratuity of £100 was paid to an officer seconded from the General Valuation Office for acting as District Court Valuer (Department of Finance minute E. 21/3/47).

From the Vote for Army Pensions five District Court Clerks received pensions of £37 7s. 5d., £63 0s. 0d., £76 10s. 0d., £123 10s. 2d. and £48 3s. 4d., respectively, under the Military Service Pensions Acts.

NOTE.

The Accounts of other Departments and Offices include the sum of £2,306 in respect of staff temporarily lent, without repayment, to this Department.

THOMAS J. COYNE,
Accounting Officer.

24th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

CIRCUIT COURT.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 ...	102,819	102,017 0 6	801 19 6	—	—	—
B.—Travelling Expenses ...	5,890	6,095 16 9	—	—	205 16 9	—
C.—Incidental Expenses ...	1,300	1,264 1 8	35 18 4	—	—	—
D.—Telegrams and Telephones	680	687 17 2	—	—	7 17 2	—
E.—Sheriff and Under Sheriffs	1,200	1,634 1 4	—	—	434 1 4	—
GROSS TOTAL ...£	111,889	111,698 17 5	837 17 10	—	647 15 3	—
			Surplus of Gross Estimate over Expenditure. £190 2 7			
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
F.—Appropriations in Aid ...	27,179	27,226 19 9	£47 19 9			
NET TOTAL ...£	84,710	84,471 17 8	Total Surplus to be surrendered. £238 2 4			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Interest on Public Accounts ...	—	5 14 6
Compensation for loss of services ...	—	5 10 1
		£11 4 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The provision for a staff reorganisation was not fully utilised owing to postponement of portion of the scheme and the resultant saving was offset in part by increases in remuneration.
- B.—Travelling expenses of County Registrars and Stenographers were greater than anticipated.
- D.—Due to increase in pay of Exchange telephonists.
- E.—Due to the appointment of a Sheriff for Cork City.

F.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	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	2,541	11 4
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923, sec. 12, and No. 27 of 1926, sec. 39	9,600	9,619	3 4
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44)	50	4	9 6
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46, sec. 16)	1,515	1,520	0 0
5. Fees received by certain County Registrars in connection with execution of Court Orders and Land Commission Warrants	13,500	13,541	15 7
6. Miscellaneous	14	—	
	<u>£27,179</u>	<u>£27,226</u>	<u>19 9</u>

EXTRA REMUNERATION (exceeding £30).

From the Vote for the Supreme Court and High Court of Justice Stenographers received £550 as Stenographers to the Central Criminal Court.

NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £85 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

THOMAS J. COYNE,

Oifigeach Cúntasíochta.

30th September, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.—Salaries, Wages and Allowances :— <i>Original</i> ... £67,223 <i>Less Supplementary</i> 668	66,555 0 0	68,521 13 1	—	1,966 13 1
B.—Travelling and Incidental Expenses ...	100 0 0	152 3 4	—	52 3 4
C.—Telegrams and Telephones	612 0 0	628 7 11	—	16 7 11
D.—Stenography (Central Criminal Court) ...	550 0 0	550 0 0	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	300 0 0	204 16 2	95 3 10	—
F.—Expenses of High Court	2,275 0 0	2,272 10 3	2 9 9	—
F.F.—Purchase of Law Books :— <i>Original</i> ... Nil <i>Supplementary</i> £948	948 0 0	947 15 5	4 7	—
GROSS TOTAL :— <i>Original</i> ... £71,060 <i>Supplementary</i> 280	£71,340 0 0	73,277 6 2	97 18 2	2,035 4 4
	Estimated.	Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £1,937 6 2	
<i>Deduct :—</i> G.—Appropriations in Aid :— <i>Original</i> ... £260 <i>Supplementary</i> 270	530 0 0	683 4 1	—	
NET TOTAL :— <i>Original</i> ... £70,800 <i>Supplementary</i> 10	£70,810 0 0	72,594 2 1	Surplus of Appropriations in Aid realized (to be surrendered). £153 4 1	
Allocated from Vote for Civil Service Remuneration ...	1,937 6 2	—	—	
	£72,747 6 2	72,594 2 1	—	

NOTE.—Expenditure of an amount not less than £1,937 6s. 2d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Lunacy percentages	2,800	2,638	6 7
Fees collected in cash in the District Probate Registry, Mullingar	—	952	7 6
Miscellaneous	—	2	8 3
	<u>£2,800</u>	<u>£3,593</u>	<u>2 4</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to increases in remuneration of Civil Servants.
- B.—Due to increase in cost of laundry and the cost of messengers' uniforms and cleaners' overalls.
- C.—Due to increase in telephonists' pay.
- E.—It was not found possible to visit patients to the extent anticipated.
- G.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
Bankruptcy percentages :—			
<i>Original</i>	£250		
<i>Supplementary</i>	270		
		520	683 4 1
Land Judge's Office : Duty on estates	10	—	
TOTAL :—			
<i>Original</i>	£260		
<i>Supplementary</i>	270		
	... ..	<u>£530</u>	<u>£683 4 1</u>

These receipts vary from causes which cannot be foreseen.

EXTRA REMUNERATION (exceeding £30).

Two Stenographers to the Central Criminal Court received approximately £245 each from the Vote for the Circuit Court.

NOTE.

The Account of another Office includes expenditure of approximately £150 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

THOMAS J. COYNE,

Accounting Officer.

24th October, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 :—								
<i>Original</i> ...	£39,727							
<i>Supplementary</i> ...	1,896							
	41,623	0 0	43,551	8 9	—		1,928	8 9
B.—Travelling and Incidental Expenses ...	65	0 0	70	13 7	—		5	13 7
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 :—								
<i>Original</i> ...	£5							
<i>Supplementary</i> ...	484							
	489	0 0	488	2 1	17	11	—	
REGISTRY OF DEEDS.								
D.—Salaries, Wages and Allowances :—								
<i>Original</i> ...	£24,415							
<i>Supplementary</i> ...	420							
	24,835	0 0	25,847	16 3	—		1,012	16 3
E.—Travelling and Incidental Expenses ...	68	0 0	56	11 2	11	8 10	—	
TOTAL :—								
<i>Original</i> ...	£64,280							
<i>Supplementary</i> ...	2,800							
	£67,080	0 0	70,014	11 10	12	6 9	2,946	18 7
Allocated from Vote for Civil Service Remuneration ...	2,934	11 10	—		Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration).			
	£70,014	11 10	70,014	11 10			£2,934 11 10	

NOTE.—Expenditure of an amount not less than £2,934 11s. 10d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Fees received from Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds on behalf of Government Departments in Northern Ireland	—	3	3	6
Miscellaneous	—		3	8
		<hr/>		
		£3	7	2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and D.—Due to increases in Civil Service remuneration.

B.—Due to increased costs of telephone services and messengers' uniforms, abated by savings on miscellaneous items.

E.—These were savings on the provision for uniforms for porters and for miscellaneous expenditure.

EXTRA REMUNERATION (exceeding £30).

One Examiner of Titles, one Senior Legal Assistant, three Legal Assistants, two Examiners of Maps, one Assistant Examiner of Maps, and twelve Clerical Officers received amounts varying from £33 0s. 2d. to £143 1s. 4d. in respect of overtime.

NOTE.

This Account includes expenditure of approximately £904 in respect of remuneration of staff temporarily lent, without repayment, to another Office.

THOMAS J. COYNE,

Accounting Officer.

24th October, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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	6,800	6,825 0 9	—		25 0 9	
B.—Incidental Expenses ...	240	103 18 10	136 1 2		—	
TOTAL£	7,040	6,928 19 7	136 1 2		25 0 9	

Surplus to be surrendered ... £111 0 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increase in remuneration ; offset by saving due to vacancy in the post of Copyist not filled during the period from August, 1948, and saving of £50 on sum provided for additional remuneration.
- B.—Saving on transfer of records and purchase of historical documents ; offset by excess on office expenses.

DIARMID COFFEY,
Accounting Officer.

26th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8; 30 & 31 Vict., c. 54, sec. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries and Wages ...	£ 4,033	£ s. d. 3,544 10 0	£ s. d. 488 10 0	£ s. d. —
B.—Law Costs ...	20	—	20 0 0	—
C.—Travelling and Incidental Expenses ...	35	32 2 1	2 17 11	—
GROSS TOTAL ...£	4,088	3,576 12 1	511 7 11	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £511 7 11	
Deduct :—			Deficiency of Appropriations in Aid realized. 5s. 4d.	
D.—Appropriations in Aid ...	48	47 14 8	Net Surplus to be surrendered. £511 2 7	
NET TOTAL ...£	4,040	3,528 17 5	Estimated.	Realized.
Extra Receipts payable to Exchequer :—			£	£ s. d.
Penalties recovered for non-publication of charitable bequests ...			5	—
Refund of overpayments ...			—	1 5 0
			£5	£1 5 0

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 in time for inclusion in this Account.

J. S. MARTIN,

Accounting Officer.

14th November, 1949.

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

W. E. WANN,

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, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities and other Expenses in connection with Housing, 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	147,757	145,809 5 1	1,947 14 11	—	—	
B.—Travelling Expenses ...	9,600	15,170 7 8	—	5,570 7 8	—	
C.—Incidental Expenses ...	550	802 15 9	—	252 15 9	—	
D.—Telegrams and Telephones	1,200	1,503 18 4	—	303 18 4	—	
E.—Expenses in connection with International and other Congresses ...	27	113 19 3	—	86 19 3	—	
F.—Statutory Inquiries ...	600	917 14 11	—	317 14 11	—	
FF.—Expenses of Committee on Road-surfacing in relation to horse-drawn Traffic	150	19 19 4	130 0 8	—	—	
G.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant-in-Aid) ...	24,640	24,639 6 0	14 0	—	—	
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,750	1,749 4 8	15 4	—	—	
I.1.—Contributions towards Loan Charges under the Housing (Financial and Miscellaneous Provisions) Act, 1932	600,500	600,400 9 5	99 10 7	—	—	
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1948 ...	40,000	52,815 0 0	—	12,815 0 0	—	
I.3.—Grants under the Housing (Amendment) Act, 1948	300,000	285,866 10 0	14,133 10 0	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.4.—Grants to Local Authorities under the Housing (Amendment) Act, 1946	30,000	2,942 9 10	27,057 10 2		—	
I.5.—Competitions for Designs for Housing Schemes ...	4,000	45 16 0	3,954 4 0		—	
J.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	11,650	10,508 4 4	1,141 15 8		—	
K.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947 ...	10	—	10 0 0		—	
GROSS TOTAL ...£	1,172,434	1,143,305 0 7	48,475 15 4	19,346 15 11		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £29,128 19 5			
	—	—	Surplus of Appropriations in Aid realized. £3,095 4 2			
<i>Deduct :—</i>			Total Surplus to be surrendered. £32,224 3 7			
L.—Appropriations in Aid ...	32,484	35,579 4 2				
NET TOTAL ...£	1,139,950	1,107,725 16 5				

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer :—

Compensation for loss of services of an officer injured in an accident ...	—	4 0 5
--	---	-------

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. The saving was modified to some extent by increases in Civil Service remuneration granted as from 29th May, 1948, and 1st November, 1948.

B.—Excess mainly due to greatly increased housing activities of the Inspectorate and Headquarters staff augmented by temporary additions to the Engineering staff during the year.

C.—Expenditure on advertisements, uniform clothing and miscellaneous items was much greater than anticipated.

D.—Excess was due to cost of additional telephone charges not provided for in estimate.

E.—Excess mainly due to expenses of attendance of officers at International Conferences which had not been foreseen when the estimate was being prepared.

F.—Local inquiries were more numerous and extensive in scope principally owing to increased housing activities.

FF.—Saving due to unforeseen developments which have delayed the completion and publication of the report of the Committee.

G., H. and I.1.—Casual variations.

I.2.—The number of applications for grants which matured for payment within the year was greater than anticipated.

I.3.—This was the first full year in which grants at higher rates were payable and a close estimate of expenditure was not possible.

I.4.—The number of works undertaken by persons eligible for grants under schemes made by local authorities again failed to reach the dimensions estimated and the amount paid in respect of grants was therefore considerably below the provision made in the estimate.

I.5.—Owing to a number of factors it was not found possible to complete the preliminary work for the holding of competitions within the year.

J.—A number of claims from local authorities for which provision had been made in the estimate did not mature for payment within the year.

K.—Token vote.

L.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. Fees payable by local authorities, etc., for audit of their accounts	7,000	10,572	0 0
2. Costs payable by local authorities in relation to Inquiries	800	1,390	14 4
3. Expenses of Roads Section repayable out of Road Fund under Section 10 (1) of the Road Traffic Act, 1933	15,224	15,343	8 1
3(a). Recoupment from Road Fund of expenses of Committee on Road-surfacing in relation to horse-drawn Traffic (Subhead FF.)	—	19	19 4
4. Expenses repayable by County and County Borough Councils under Section 10 of the Local Authorities (Combined Purchasing) Act, 1925 (No. 10 of 1925)	8,771	6,117	17 0
5. Salaries of officers acting temporarily as Local Government Commissioners	316	2,079	5 0
6. Salary of officer acting as Secretary to the Civil Service Clerical Association	344	48	8 0
7. Miscellaneous	29	7	12 5
	£32,484	£35,579	4 2

1. Surplus due to revision of scales of fees.

2. One Inquiry was exceptionally extensive in scope.

5. Periods of secondment of officers were longer than anticipated.

6. Officer reverted to duty in the Department.

EXTRA REMUNERATION (exceeding £30).

A Principal received a gratuity of £200 for special services rendered, and a Higher Executive Officer received an amount of £59 8s. 10d. for acting in a grade higher than his substantive rank.

The following officers received amounts as stated for overtime :—

Five Clerical Officers received £48 11s. 3d., £37 3s. 1d., £31 10s. 11d., £35 4s. 8d. and £33 8s. 4d., respectively.

Five Writing Assistants received £32 11s. 10d., £34 11s. 0d., £30 11s. 6d., £34 7s. 10d. and £32 4s. 8d., respectively.

From Vote 42 two Messengers received £32 14s. 7d. and £31 18s. 0d., respectively.

NOTES.

Fees amounting to £542 were paid to a former Senior Architectural Inspector of the Department of Health who was employed in an unestablished capacity in this Department pending the making of a permanent appointment (Department of Finance minute E.37/1/48).

In the citation of the Housing Acts in Subheads I.2. and I.3. in Parts II and III of the Estimate the year "1947" should have read "1948." The Act was before the Oireachtas when the Estimate was prepared and it was expected it would become law before the end of 1947. It did not, however, pass into law until mid-January, 1948.

J. GARVIN,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT,
30th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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. 52, sec. 11, and c. 90, sec. 20; 42 & 43 Vict., c. 70; 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.	
A.—Salaries, Wages and Allowances	22,335	0 0	22,491	19 6	—		156	19 6	
B.—Travelling Expenses	400	0 0	387	5 11	12	14 1	—		
C.—Superintendent and District Registrars	4,100	0 0	3,997	11 11	102	8 1	—		
D.—Incidental Expenses	115	0 0	131	2 9	—		16	2 9	
GROSS TOTAL ...£	26,950	0 0	27,008	0 1	115	2 2	173	2 3	
<i>Deduct :—</i>		Estimated.		Realized.	Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £58 0 1				
E.—Appropriations in Aid	11,000	0 0	11,098	10 0					
NET TOTAL ...£	15,950	0 0	15,909	10 1	Surplus of Appropriations in Aid realized (to be surrendered). £98 10 0				
Allocated from Vote for Civil Service Remuneration	58	0 1	—						
	£	16,008	0 1	15,909	10 1				

NOTE.—Expenditure of £1,103 has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration, partly offset by savings arising from staff vacancies which were not filled on occurrence.
- B.—Closer estimation not practicable.
- C.—Fees payable to Superintendent Registrars were less than anticipated.
- D.—Expenditure is variable.

E.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. Searches and certified copies of entries of births, deaths and marriages	10,985	11,092	11 6
2. Fees for the registration of separate buildings for the solemnization of marriages; and miscellaneous receipts	5	1	0 0
3. Refund of Registrars' fees in connection with the Widows' and Orphans' Pensions Acts, 1935 to 1940	10	4	18 6
	<u>£11,000</u>	<u>£11,098</u>	<u>10 0</u>

1., 2. and 3.—Those receipts are variable.

EXTRA REMUNERATION (exceeding £30).

Eleven Clerical Officers received from this Vote sums of £78, £68, £63, £62, £60, £56, £49, £49, £48, £38 and £36, respectively, and three Temporary Clerical Assistants sums of £55, £40 and £38, respectively, by way of extra remuneration in respect of overtime.

NOTE.

The Accounts of other Departments include expenditure of approximately £615 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

P. Ó CINNÉIDE,

Registrar-General, Accounting Officer.

12th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Expenses of the Maintenance, etc., of Criminal Lunatics in the 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.	£	s. d.
A.—Salaries, Wages and Allowances :—								
<i>Original</i> ...	£20,164							
<i>Supplementary</i> ...	267							
	20,431	0 0	21,404	12 11	—		973	12 11
B.—Victualling Patients and Rations for Attendants :—								
<i>Original</i> ...	£4,446							
<i>Supplementary</i> ...	414							
	4,860	0 0	4,918	8 9	—		58	8 9
C.—Uniforms, Clothing for Patients, etc. :—								
<i>Original</i> ...	£719							
<i>Supplementary</i> ...	536							
	1,255	0 0	1,216	13 1	38	6 11	—	
D.—Travelling and Incidental Expenses :—								
<i>Original</i> ...	£300							
<i>Supplementary</i> ...	300							
	600	0 0	743	11 3	—		143	11 3
E.—Telegrams and Telephones	115	0 0	113	14 5	1	5 7	—	
F.—Farm and Garden :—								
<i>Original</i> ...	£550							
<i>Supplementary</i> ...	105							
	655	0 0	597	2 1	57	17 11	—	
GROSS TOTAL :—								
<i>Original</i> ...	£26,294							
<i>Supplementary</i> ...	1,622							
	27,916	0 0	28,994	2 6	97	10 5	1,175	12 11
			Estimated.	Realized.	Excess of Expenditure over Gross Estimate. £1,078 2 6			
Deduct :—								
G.—Appropriations in Aid :—								
<i>Original</i> ...	£1,534							
<i>Supplementary</i> ...	272							
	1,806	0 0	1,792	16 7				
					Deficiency of Appropriations in Aid realized. £13 3 5			
NET TOTAL :—								
<i>Original</i> ...	£24,760							
<i>Supplementary</i> ...	1,350							
	26,110	0 0	27,201	5 11				
Allocated from Vote for Civil Service Remuneration ...	1,091	5 11	—		Total Deficiency (met from Vote for Civil Service Remuneration).			
	£27,201	5 11	£27,201	5 11	£1,091 5 11			

NOTE.—Expenditure of an amount not less than £1,091 5s. 11d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Sale of old stores	15	20	5 0
Recovery of wages overpaid during previous year	—	33	7 3
Allowance in respect of old float taken in part payment by contractor	—	10	0 0
From Vote 16 in respect of occupation of gate lodge by an officer who retired	—	15	0 0
	<u>£15</u>	<u>£78</u>	<u>12 3</u>
Number of criminal lunatics estimated for ...	111		
Daily average number of criminal lunatics maintained	109		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948.
- B.—Excess due to improvement in patients' dietary.
- C.—Saving due to delay in obtaining delivery of patients' clothing materials and attendants' uniforms.
- D.—Excess due chiefly to underestimation of the cost of new dental surgery equipment and of provision of occupational therapy treatment.
- E.—Estimated as closely as possible.
- F.—Saving due chiefly to the contractor for the supply of manure not having completed his contract before the end of the year.
- G.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
Receipts from Attendants for rations	610	536	19 3
Receipts from farm and garden (including value of produce used in the Asylum) :—			
Original ...	£924		
Supplementary	272		
	<u>1,196</u>	1,255	17 4
TOTAL :—			
Original ...	£1,534		
Supplementary	272		
	<u>£1,806</u>	<u>£1,792</u>	<u>16 7</u>

These receipts cannot be accurately estimated.

W. J. COYNE,
Accounting Officer.

22nd November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for certain Grants-in-Aid of the National Health Insurance Fund and for other payments under the National Health Insurance Acts, 1911 to 1947, and the Supplies and Services (Temporary Provisions) Act, 1946 (No. 22 of 1946), and for certain other Grants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Medical Benefits (Grants-in-Aid)	47,000	47,000 0 0	—	—	—	—
B.—Benefits, Expenses of Administration and Supplements (Grants-in-Aid) ...	740,000	572,775 7 2	167,224	12 10	—	—
C.—District Medical Referee Service	1,600	1,594 16 11	5	3 1	—	—
D.—Allowances in Kind	10	13 6 5	—	—	3	6
E.—Grants towards the provision of Additional Cash Allowances	390	542 17 3	—	—	152	17 3
F.—Substitutive Allowances	—	4,573 3 0	—	—	4,573	3 0
G.—Sums Irrecoverable	—	3 6	—	—	—	3 6
TOTAL	£ 789,000	626,499 14 3	167,229	15 11	4,729	10 2

Surplus to be surrendered £162,500 5 9

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer :—

Recoveries of overpayments of supplementary allowances to beneficiaries under the Widows' and Orphans' Pensions Acts	—	25 9 8
---	---	--------

Repayment from National Health Insurance Fund under Section 21 of the Social Welfare Act, 1948, in respect of payments made from the National Health Insurance Vote under the Social Welfare (Substitutive Allowances) Order, 1948	—	21,949 10 0
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£21,974 19 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—Saving due to the cessation of cash supplements following on the passing of the Social Welfare Act, 1948; offset to some extent by increase in Exchequer contribution towards benefits and expenses of administration.
- C.—Casual variation.
- D.—Claims in respect of food vouchers issued in prior years were somewhat greater than anticipated.
- E.—Issues to public assistance authorities in respect of allowances paid in prior years were greater than anticipated.
- F.—Special subhead opened under Department of Finance authority F.46/1/48. To this subhead are charged recouplements to public assistance authorities of balances of expenditure in connection with payments under the Social Welfare (Substitutive Allowances) Order, 1948.
- G.—To this subhead are charged supplementary allowances paid in error in two cases and subsequently treated as irrecoverable. In one case supplementary allowance was continued after title to widow's pension had ceased on the recipient attaining the age of seventy years. In the other case supplementary allowance was paid to a widow for one week after her remarriage. The amounts were written off as recovery was impracticable. In both cases the authority of the Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance minutes F.64/1/45).

NOTE.

Supplementary payments to two beneficiaries under the Widows' and Orphans' Pensions Acts made in 1944-45, 1945-46 and 1946-47 under Subhead I., amounting to £1 7s. 0d., £3 18s. 0d. and £8 9s. 6d., respectively, which were subsequently found to have been irregularly made have been written off as irrecoverable with the sanction of the Department of Finance. In one case the recipient should have received food allowance instead of supplementary allowance and in the other case the overpayment arose because the supplementary allowance was continued after title to widow's pension had ceased on the recipient attaining the age of seventy years. In both cases there was a saving otherwise of public funds (Department of Finance minutes F.64/1/45).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
ADMINISTRATION.							
A.1.—Salaries, Wages and Allowances	136,660	137,910	8	1	—	1,250	8 1
A.2.—Travelling Expenses ...	150	109	8	1	40	11	11
A.3.—Incidental Expenses ...	800	1,260	13	1	—	460	13 1
A.4.—Telegrams and Telephones	1,500	1,556	6	1	—	56	6 1
INSPECTION, ORGANISATION, Etc.							
B.1.—Salaries, etc.	98,762	90,376	2	7	8,385	17	5
B.2.—Travelling and Incidental Expenses	27,000	22,552	9	6	4,447	10	6
C.—Preparation of Irish Vocabulary	150	—			150	0	0
GROSS TOTAL ...£	265,022	253,765	7	5	13,023	19	10
					Surplus of Gross Estimate over Expenditure. £11,256 12 7		
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>			Surplus of Appropriations in Aid realized. £39 14 8		
D.—Appropriations in Aid ...	72	111	14	8			
NET TOTAL ...£	264,950	253,653	12	9	Total Surplus to be surrendered. £11,296 7 3		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Recovery in respect of loss of services of a Technical Inspector injured in an accident	—	115 18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Excess due to increase in salaries payable in accordance with Finance Circulars Nos. 22/48 and 5/49.

A.2.—Close estimation is difficult.

A.3.—The cost of advertisements was greater than anticipated.

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

C.—There was no meeting of the Advisory Committee during the year.

D.—Appropriations in Aid:—

	Estimated.	Realized.	
	£	£	s. d.
Contribution from Registration Council Account in respect of salary of officer acting as Secretary to the Council	65	65	0 0
Miscellaneous receipts	7	46	14 8
	£72	£111	14 8

There was an unusually large number of requests for Educational Certificates.

EXTRA REMUNERATION (exceeding £30).

An Assistant Secretary received £40 from the Civil Service Commission Vote.

A Clerical Officer received £120 10s. 0d. from the Vote for Wireless Broadcasting.

Thirty-six Clerical Officers and the Personal Assistant to Minister received sums varying from £30 10s. 6d. to £84 11s. 10d. and amounting to £1,540 14s. 7d. in respect of overtime.

An Executive Officer received £50 in respect of Reserve pay from the Vote for Defence.

From the Vote for Army Pensions a Clerical Officer and two Night Watchmen received £49, £113 and £35, respectively.

A Minor Staff Officer and a Clerical Officer received gratuities of £40 and £30, respectively, in respect of special duties performed (Finance minute E.45/3/48); the latter received also £27 7s. 10d. in respect of overtime.

NOTES.

This Account includes expenditure of £32 11s. 0d. in respect of staff temporarily lent, without repayment, to other Departments and Offices.

A final payment of £38 5s. 0d. was made in respect of a film projector for the use of the Department (Finance minute S.18/4/34).

A payment of £20 10s. 6d. was made in respect of an officer of the Department who made an abortive journey to London to arrange for the fitting of a sound track to one of the Department's films (Finance minute S.24/4/47).

M. BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
8 Samhain, 1949.

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

W. E. WANN,
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, 1949, 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 ...	48,888	62,406 14 8	—		13,518 14 8	
A.2.—Repayable Advances of Training College Fees to Students ...	5,500	4,187 0 0	1,313	0 0	—	
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	52,500	52,870 15 5	—		370 15 5	
A.4.—Grants to Colleges providing Courses in Irish for Primary Teachers ...	900	344 5 9	555	14 3	—	
<hr/>						
B.—Examinations ...	4,180	4,493 7 6	—		313 7 6	
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 ...	4,613,740	4,582,517 15 8	31,222	4 4	—	
C.2.—Model Schools—Miscellaneous Expenses ...	3,325	3,585 2 6	—		260 2 6	
C.3.—Van and Boat Services ...	7,000	6,704 6 2	295	13 10	—	
C.4.—Incidental Expenses ...	1,140	216 14 9	923	5 3	—	
C.5.—Free Grants of School Requisites ...	400	19 2 6	380	17 6	—	
C.6.—Grants towards the cost of heating, etc., of Schools and cleansing of Out-Offices ...	90,000	62,746 16 9	27,253	3 3	—	
C.7.—Teachers' Residences ...	415	280 5 2	134	14 10	—	

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£.	s. d.
C.8.—Bonus to Parents or Guardians of certain Pupils in the Gaeltacht and Breac-Ghaeltacht ...	55,000	54,885	0 0	115	0 0	—	
C.9.—Holiday Scholarships in Gaeltacht (Grant-in-Aid)	2,500	1,727	19 4	772	0 8	—	
C.10.—Grants towards the cost of Free School Books for Necessitous Children ...	5,100	5,175	8 0	—		75	8 0
D.—Superannuation, etc., of Teachers ...	427,000	430,873	0 9	—		3,873	0 9
DD.—Losses ...	—	25	16 7	—		25	16 7
GROSS TOTAL ...	£ 5,317,588	5,273,059	11 6	62,965 13 11		18,437 5 5	
	Estimated.	Realized.		Surplus of Gross Estimate over Expenditure. £44,528 8 6			
<i>Deduct :—</i>				Surplus of Appropriations in Aid realized. £1,093 12 9			
E.—Appropriations in Aid ...	97,588	98,681	12 9	Total Surplus to be surrendered. £45,622 1 3			
NET TOTAL ...	£ 5,220,000	5,174,377	18 9				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to the payment of a special grant of £13,700 to St. Patrick's Training College, Drumecondra (Finance minute S.20/10/29).
- A.2.—It is difficult to estimate these advances as they are subject to a means test.
- A.3.—Excess due to increase in salaries, wages and allowances.
- A.4.—The number of teachers who attended Irish Colleges was less than expected.
- B.—The number of pupils who attended the Primary Certificate Examination was greater than anticipated.
- C.1., C.3., C.8. and C.10.—Casual variations.
- C.2.—Excess due to increase in wages of caretakers, charwomen, etc.
- C.4.—Saving due to failure to place contract for supply of rural science equipment for schools.
- C.5.—Saving due to scarcity of school requisites.
- C.6.—Provision was made for an increased scale of grants which was not put into operation.
- C.7.—The prescribed conditions for the payment by the Department of the moiety of the annuity were not fulfilled in a number of cases.
- C.9.—Saving due to the introduction of a new scheme governing the payment of these grants.

D.—Excess due to (a) the number of deaths of pensioners being less than estimated and (b) a larger sum was paid in death and marriage gratuities than was anticipated.

DD.—A sum of £36 16s. 7d. was paid in error to a national teacher. £11 of this amount was recovered from the teacher who has left the country. The balance of £25 16s. 7d. was found to be irrecoverable and is now written off (Finance minute S.20/13/49).

E.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
TRAINING OF TEACHERS :—			
(1) Training college entrance examination fees ...	70	150	12 6
(2) Refund of cost of training	700	965	8 6
(3) Recovery of training college fees advanced to necessitous students	4,500	4,233	19 6
PREPARATORY COLLEGES :—			
(4) Fees from students	8,500	8,136	2 3
(5) Book fees from students	310	319	17 6
(6) Payment from Vote 47 (Subhead D.) in respect of Fior-Ghaeltacht Secondary Scholarship holders who are accommodated, as a temporary arrangement, in preparatory colleges	120	90	0 0
(7) Sale of livestock, farm produce, etc.	450	708	4 1
(8) Miscellaneous	50	87	0 5
SUPERANNUATION, ETC., OF TEACHERS :—			
(9) Income from securities formerly part of the National School Teachers' Pension Fund ...	55,090	55,051	6 1
(10) Receipts from Church Temporalities Fund ...	26,598	26,598	0 0
(11) Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc.	100	153	1 8
MISCELLANEOUS :—			
(12) Miscellaneous receipts, including repayments by County and County Borough Councils of part of the expenses of examinations conducted on their behalf	1,100	2,188	0 3
	£97,588	£98,681	12 9
<p>(1) There was an increase in the number of candidates and the examination fees were increased after the Estimate had been prepared.</p> <p>(2), (3), (7), (8) and (11) These receipts are variable.</p> <p>(4) The fees received were less than anticipated.</p> <p>(12) Refunds of overpayments of teachers' salaries and grants to capitation schools were greater than anticipated.</p>			

NOTE.

Surplus stores, valued at £22 17s. 11d. were acquired from the Department of Defence for use in the preparatory colleges, without inter-departmental payment (Finance minute S.8/16/45).

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.						
4	<table> <thead> <tr> <th style="text-align: center;">£</th> <th style="text-align: center;">s.</th> <th style="text-align: center;">d.</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">98</td> <td style="text-align: center;">3</td> <td style="text-align: center;">11</td> </tr> </tbody> </table>	£	s.	d.	98	3	11
£	s.	d.					
98	3	11					

- (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.

M. BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
30 Samhain, 1949.

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.

W. E. WANN,
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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1948 :—			Balance on 31st March, 1949 :—		
4½ per cent. Third National Loan, 1950/70	2,580	0 0	4½ per cent. Third National Loan, 1950/70	2,580	0 0

INCOME ACCOUNT.

	£	s. d.		£	s. d.
Balance on 1st April, 1948 ...	164	4 8	Payment of prizes ...	117	12 0
Dividends on 4½ per cent. Third National Loan, 1950/70	116	2 0	Balance on 31st March, 1949	162	14 8
	£280	6 8		£280	6 8

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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1948 :—			Balance on 31st March, 1949 :—		
4½ per cent. Third National Loan, 1950/70	760	0 0	4½ per cent. Third National Loan, 1950/70	760	0 0
3¼ per cent. National Security Loan, 1956/61	500	0 0	3¼ per cent. National Security Loan, 1956/61	500	0 0
	£1,260	0 0		£1,260	0 0

INCOME ACCOUNT.

	£	s. d.		£	s. d.
Balance on 1st April, 1948 ...	256	7 7	Balance on 31st March, 1949	306	16 7
Dividends on 4½ per cent. Third National Loan, 1950/70	34	4 0			
Dividends on 3¼ per cent. National Security Loan, 1956/61	16	5 0			
	£306	16 7		£306	16 7

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, 1949.

CAPITAL ACCOUNT.

			<i>Securities.</i>					<i>Securities.</i>			
			£	s.	d.				£	s.	d.
Balance on 1st April, 1948 :—						Balance on 31st March, 1949 :—					
5 per cent. Second National Loan, 1950/60 ...			151	4	4	5 per cent. Second National Loan, 1950/60 ...			151	4	4

INCOME ACCOUNT.

			£	s.	d.				£	s.	d.
Balance on 1st April, 1948 ...			7	18	0	Payment to Principal Teacher of Liss National School for year 1948 ...			7	11	2
Dividends on 5 per cent. Second National Loan, 1950/60 ...			7	11	2	Balance on 31st March, 1949			7	18	0
			£15	9	2				£15	9	2

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, 1949.

CAPITAL ACCOUNT.

			<i>Securities.</i>					<i>Securities.</i>			
			£	s.	d.				£	s.	d.
Balance on 1st April, 1948 :—						Balance on 31st March, 1949 :—					
4½ per cent. Third National Loan, 1950/70 ...			2,740	0	0	4½ per cent. Third National Loan, 1950/70 ...			2,740	0	0

INCOME ACCOUNT.

			£	s.	d.				£	s.	d.
Balance on 1st April, 1948 ...			184	19	0	Payments to managers of six national schools in Co. Kerry			246	12	0
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			123	6	0	Balance on 31st March, 1949 ...			61	13	0
			£308	5	0				£308	5	0

REID BEQUEST—SCHEME "B."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1949.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£ s. d.						£ s. d.		
Balance on 1st April, 1948 :—						Balance on 31st March, 1949 :—					
4½ per cent. Third National Loan, 1950/70 ...			3,300 0 0			4½ per cent. Third National Loan, 1950/70...			3,300 0 0		

INCOME ACCOUNT.

			£ s. d.						£ s. d.		
Balance on 1st April, 1948			314 16 6			Prizes awarded to candidates admitted to training colleges			330 0 0		
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			148 10 0			Balance on 31st March, 1949			133 6 6		
			<u>£463 6 6</u>						<u>£463 6 6</u>		

REID BEQUEST—SCHEME "C."

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1949.

CAPITAL ACCOUNT.

			<i>Securities.</i>						<i>Securities.</i>		
			£ s. d.						£ s. d.		
Balance on 1st April, 1948 :—						Balance on 31st March, 1949 :—					
4½ per cent. Third National Loan, 1950/70 ...			4,385 0 0			4½ per cent. Third National Loan, 1950/70...			4,385 0 0		

INCOME ACCOUNT.

			£ s. d.						£ s. d.		
Balance on 1st April, 1948 ...			265 2 11			Cost of advertisements in the Press ...			11 15 3		
Dividends on 4½ per cent. Third National Loan, 1950/70 ...			197 6 6			Balance on 31st March, 1949			450 14 2		
			<u>£462 9 5</u>						<u>£462 9 5</u>		

THE FATHER O'HALLORAN MEMORIAL FUND.

Bequest made in a will dated 16th June, 1934, by the late Very Rev. 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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
	£	s. d.		£	s. d.
Balance on 1st April, 1948 :—			Balance on 31st March, 1949 :—		
4½ per cent. Third National Loan, 1950/70 ...	303	14 3	4½ per cent. Third National Loan, 1950/70 ...	303	14 3

INCOME ACCOUNT.

	£	s. d.		£	s. d.
Balance on 1st April, 1948 ...	13	13 4	Payment of prizes for years 1947 and 1948 ...	27	6 8
Dividends on 4½ per cent. Third National Loan, 1950/70	13	13 4			
	£27	6 8		£27	6 8

THE MICHAEL JOSEPH MCENERY MEMORIAL SCHOLARSHIP FUND.

A fund, derived from the investment of a sum of money donated to the Minister for Education by Mrs. Geraldine McEnery, the annual income from which is to be used for the purpose of awarding a scholarship in memory of her husband, the late Michael Joseph McEnery, Esquire, formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, County Limerick, and attended school at Castlemahon, County Limerick.

The object of the scholarship is to enable deserving boys, who are pupils of Mahoonagh National School or Raheenagh National School, Co. Limerick, in whose cases certain prescribed conditions are fulfilled, to attend a secondary school, vocational school, or other school, approved by the Minister for Education.

The Fund is administered under the conditions of a scheme made, with the consent of the donor, by the Minister for Education.

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1949.

CAPITAL ACCOUNT.

		<i>Securities.</i>		<i>Securities.</i>	
		£	s. d.	£	s. d.
Balance on 1st April, 1948 :—				Balance on 31st March, 1949 :—	
4 per cent. Conversion Loan, 1950/70	...	1,371	5 8	4 per cent. Conversion Loan, 1950/70	...
					1,371 5 8
INCOME ACCOUNT.					
Balance on 1st April, 1948	...	£	s. d.	Payment of scholarships	...
Dividends on 4 per cent. Conversion Loan, 1950/70	...	91	19 6	Balance on 31st March, 1949	...
					106 16 6
					£146 16 6

AN ROINN OIDEACHAIS,
30 Samhain, 1949.

MICHEÁL BREATHNACH,
Accounting Officer.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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)	303,050	305,147 4 0	—		2,097 4 0	
A.2.—Laboratory Grants	35,000	35,568 2 0	—		568 2 0	
A.3.—Grant for Irish and Bilingual Schools	25,700	26,294 18 7	—		594 18 7	
A.4.—Special Grants for Excellence in Oral Irish	4,600	4,590 0 0	10 0 0		—	
A.5.—Bonus for Choirs and Orchestras	1,900	1,895 10 0	4 10 0		—	
B.1.—Incremental Salary Grant	497,500	487,806 5 7	9,693 14 5		—	
B.2.—Allowances in Aid of Rent	7,600	8,052 16 0	—		452 16 0	
C.—Examinations	21,360	23,385 3 7	—		2,025 3 7	
D.—Scholarships and Prizes ...	11,315	11,198 9 3	116 10 9		—	
E.—Grant towards Publication of Irish Text Books ...	3,000	3,218 9 9	—		218 9 9	
F.—Courses for Secondary Teachers	260	132 1 0	127 19 0		—	
G.—Payment to the Secondary Teachers' Pension Fund	10	—	10 0 0		—	
GROSS TOTAL ...£	911,295	907,288 19 9	9,962 14 2		5,956 13 11	
	<u>Estimated.</u>	<u>Realized.</u>	Surplus of Gross Estimate over Expenditure. £4,006 0 3			
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £1,625 16 2			
H.—Appropriations in Aid ...	39,645	41,270 16 2	Total Surplus to be surrendered. £5,631 16 5			
NET TOTAL ...£	871,650	866,018 3 7				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1. and A.3.—The number of pupils in respect of whom these grants were payable was greater than anticipated.
- A.2.—The number of pupils and classes in respect of whom these grants were payable was greater than expected.
- B.1.—The number of recognised teachers who were included in the quota of their schools for payment of incremental salary was less than anticipated.
- B.2.—The number of married teachers who qualified for payment of the rent allowance was greater than expected.
- C.—Excess due to increases in the rates of remuneration for Superintendents, and in the rates of subsistence allowance for both Superintendents and Examiners, sanctioned after the estimate had been prepared.
- E.—More progress than had been anticipated was made with printing of the books in hand.
- F.—The number of teachers who attended the courses was less than anticipated.
- H.—Appropriations in Aid :—

	Estimated.	Realized.		
		£	£	s. d.
(1) Examination fees of students	3,200	5,168	3	6
(2) Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390	14	10
(3) Sale of Irish text books	1,000	663	8	8
(4) Miscellaneous receipts	25	27	19	2
(5) Fees payable by teachers attending summer courses	30	20	10	0
	<u>£39,645</u>	<u>£41,270</u>	<u>16</u>	<u>2</u>

- (1) The examination fees were increased after the estimate had been prepared.
- (3) The number of text books sold was not as large as anticipated.

MICHEÁL BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,
9 Samhain, 1949,

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.

W. E. WANN,

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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£ s. d.		£ s. d.	
Balance on 1st April, 1948 :—		Balance on 31st March, 1949 :—	
4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0	4½ per cent. Third National Loan, 1950/70 ...	1,160 0 0

INCOME ACCOUNT.

£ s. d.		£ s. d.	
Dividends on 4½ per cent. Third National Loan, 1950/70	52 4 0	Payment of scholarships for the year 1948 ...	52 4 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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>		<i>Securities.</i>	
£ s. d.		£ s. d.	
Balance on 1st April, 1948 :—		Balance on 31st March, 1949 :—	
Guaranteed 2½ per cent. Stock ...	1,316 5 4	Guaranteed 2½ per cent. Stock ...	1,316 5 4

INCOME ACCOUNT.

£ s. d.		£ s. d.	
Balance on 1st April, 1948 ...	18 2 0	Payments to secondary schools in Charleville, Co. Cork, for year 1948	36 4 0
Dividends on Guaranteed 2½ per cent. Stock ...	36 4 0	Balance on 31st March, 1949	18 2 0
	<u>£54 6 0</u>		<u>£54 6 0</u>

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, 1949.

CAPITAL ACCOUNT.

<i>Securities.</i>			<i>Securities.</i>		
£ s. d.			£ s. d.		
Balance on 1st April, 1948 :—			Balance on 31st March, 1949 :—		
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, 1948 ...	5	6 1	Payment of prizes for year 1948	21	4 4
Dividends on 2½ per cent. Consolidated Stock ...	21	4 4	Balance on 31st March, 1949...	5	6 1
	<u>£26</u>	<u>10 5</u>		<u>£26</u>	<u>10 5</u>

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1949.
CAPITAL ACCOUNT.

	Securities.			Securities.		
	£	s.	d.	£	s.	d.
Balance on 1st April, 1948 :—						
4 per cent. Conversion Loan, 1950/70	22,087	1	5	...	22,087	1 5
4½ per cent. Third National Loan, 1950/70	25,500	0	0	...	25,500	0 0
3½ per cent. Financial Agreement Loan, 1953/58	12,922	12	6	...	12,922	12 6
3¼ per cent. National Security Loan, 1956/61	14,603	11	8	...	14,603	11 8
War Loan 3½ per cent. Stock	4,038	14	8	...	4,038	14 8
	£79,152	0	3		£79,152	0 3

INCOME ACCOUNT.

	£			£		
	s.	d.		s.	d.	
Balance on 1st April, 1948	1,716	1	11	...	580	0 0
Dividends on 4 per cent. Conversion Loan, 1950/70	883	9	8	...	1,426	15 0
Dividends on 4½ per cent. Third National Loan, 1950/70	1,147	10	0	...	82	16 3
Dividends on 3¼ per cent. Financial Agreement Loan, 1953/58	484	12	0	...	12	1 0
Dividends on 3¼ per cent. National Security Loan, 1956/61	474	12	4	...	2,747	5 4
Dividends on War Loan 3½ per cent. Stock	141	7	2	...		
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1948	1	3	6	...		
Rent for year 28th August, 1948, to 27th August, 1949, out of Abbey School, Tipperary				...		
	£4,848	17	7		£4,848	17 7

CISTE SHÉAMAIS A. MHIC SHUIBHNE.

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

ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1949.

CAPITAL ACCOUNT.

	Securities.		Cash.		Securities.		Cash.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Amount of donation as paid over to the Minister for Education	100	0 0	—	—	—	16 16 0
Securities purchased, viz. :—								
3¼ per cent. Financial Agreement Loan, 1953/58	78 14 9	—	—	—	—	83 4 0
Balance on 31st March, 1949 :—								
3¼ per cent. Financial Agreement Loan, 1953/58			78 14 9	—	—	—
			£78 14 9	£100 0 0			£78 14 9	£100 0 0

INCOME ACCOUNT.

	£	s. d.	£	s. d.
Dividend on 3¼ per cent. Financial Agreement Loan, 1953/58	1	9 6	...	...
Balance on 31st March, 1949 ...	...	...	1	9 6

REGISTRATION COUNCIL.

STATEMENT OF SECURITIES HELD BY THE MINISTER FOR EDUCATION ON BEHALF OF THE
REGISTRATION COUNCIL ON 31ST MARCH, 1949.

Securities.	Amount.		
	£	s.	d.
4½ per cent. Third National Loan, 1950/70 ...	3,200	0	0
3½ per cent. National Security Loan, 1956/61 ...	700	0	0
War Loan 3½ per cent. Stock	400	0	0

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
9 Samhain, 1949.

TECHNICAL INSTRUCTION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1947, 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.	£ s. d.	
A.—Scholarships	1,633	1,570 0 0	63 0 0	—	—	
B.—Annual Grants to Vocational Education Committees :— Original £560,837 Supplementary 5,800	566,637	563,562 13 3	3,074 6 9	—	—	
C.—Training of Teachers	13,629	11,002 5 2	2,626 14 10	—	—	
D.1.—Grants under Section 109 of the Vocational Education Act, 1930	10,710	11,304 8 9	—	594 8 9	—	
D.2.—Miscellaneous Technical Instruction and Vocational Education Services	3,985	3,611 4 4	373 15 8	—	—	
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	100	70 6 8	29 13 4	—	—	
F.—Examinations	3,810	3,895 11 9	—	85 11 9	—	
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 :— Original ... £22,982 Supplementary 2,200	25,182	20,212 0 6	4,969 19 6	—	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.		More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	14,465	13,700 7 6	764 12 6	—	
<i>Deduct :—</i>					
Anticipated Savings on various Subheads (See Supplementary Estimate)	2,750	—	2,750 0 0	—	
GROSS TOTAL :—					
<i>Original</i> £632,151					
<i>Supplementary</i> 5,250	£ 637,401	628,928 17 11	9,152 2 7	680 0 6	
			Surplus of Gross Estimate over Expenditure. £8,472 2 1		
<i>Deduct :—</i>					
I.—Appropriations in Aid ...	32,691	33,873 6 6			Surplus of Appropriations in Aid realized. £1,182 6 6
NET TOTAL :—					Total Surplus to be surrendered. £9,654 8 7
<i>Original</i> £599,460					
<i>Supplementary</i> 5,250	£ 604,710	595,055 11 5			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- B.—The saving was mainly on the grant to the City of Dublin Vocational Education Committee in respect of the Comhairle le Leas Oige Scheme. Teaching services were reduced and certain equipment was not purchased.
- C.—The course for the training of Irish Teachers was not held, and only two of the four Summer Courses estimated for were actually held. The cost of the Courses for the training of Woodwork and Metalwork Teachers was greater than anticipated.
- D.1.—The number of students eligible for grants was greater than anticipated.
- D.2.—It was proposed to hold five Farriery Courses but only four were held.
- E.—The number of pupils eligible for grants was less than anticipated.
- F.—The number of candidates for the Department's examinations was greater than anticipated.
- G.—Certain marriage gratuities and superannuation allowances were not paid by some local authorities when they fell due, and the consequential grants did not, therefore, mature within the financial year.
- H.—Certain building projects did not progress as much as had been anticipated and the loan repayment charges thereon did not arise.
- I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Fees of candidates for examinations (technical school examinations, £2,000; other examinations, £145)	2,145	3,701 17 6
(2) Fees for Short Summer Courses	532	171 0 0
(3) Receipts from Church Temporalities Fund	30,000	30,000 0 0
(4) Miscellaneous receipts	14	9 0
	£32,691	£33,873 6 6

- (1) The examination fees were increased after the estimate had been prepared.
- (2) It was proposed to hold four Summer Courses for Teachers but only two were actually held.

NOTE.

A sum of £5 was paid to each of five instructors for preparatory work done in connection with the holding of two Summer Courses which were abandoned (Finance minute S.24/12/37).

MICHEÁL BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
10 Samhain, 1949.

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

W. E. WANN,
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, 1949, 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.
INSTITUTIONS OF SCIENCE AND ART.							
A.1.—Salaries, Wages and Allowances	44,117	44,054	1	8	62	18	4
A.2.—Travelling and Incidental Expenses	350	819	15	11	—	469	15 11
A.3.—Telegrams and Telephones	230	249	6	10	—	19	6 10
NATIONAL MUSEUM.							
A.4.—Purchase of Specimens (Grant-in-Aid) ...	1,500	1,500	0	0	—	—	—
A.5.—Fittings, Materials, etc. ...	650	1,206	1	0	—	556	1 0
NATIONAL LIBRARY.							
A.6.—Purchase of Books, etc. (Grant-in-Aid)	3,500	3,500	0	0	—	—	—
A.7.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ...	1,000	1,000	0	0	—	—	—
GENEALOGICAL OFFICE.							
A.8.—Purchase of Objects for Heraldic Museum (Grant-in-Aid)	50	50	0	0	—	—	—
NATIONAL COLLEGE OF ART.							
A.9.—Accessories, Models and Materials	1,314	1,188	14	9	125	5	3
A.10.—Scholarships and Prizes	460	402	11	1	57	8	11
B.1.—Publications in Irish ...	10,300	7,573	16	5	2,726	3	7
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	4,675	4,627	3	3	47	16	9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
B.3.—The Irish Folklore Commission (Grant-in-Aid)	6,250	6,250 0 0	—	—	—	
B.4.—University Scholarships and Prizes	14,000	10,817 5 1	3,182 14 11	—	—	
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)	10,000	8,331 16 6	1,668 3 6	—	—	
B.7.—An t-Oireachtas (Grant-in-Aid)	1,000	1,000 0 0	—	—	—	
B.8.—The National Film Institute of Ireland (Grant-in-Aid)	2,000	1,000 0 0	1,000 0 0	—	—	
B.9.—Production of Films on behalf of Government Departments	2,500	276 17 4	2,223 2 8	—	—	
B.10.—Grants to Colleges providing Courses in Irish for Persons other than Teachers	4,000	4,897 10 0	—	897 10 0	—	
B.11.—Centenary Commemoration of Thomas Davis and the Young Ireland Movement	375	19 2	374 0 10	—	—	
B.12.—Purchase of Works of Art	5	—	5 0 0	—	—	
B.13.—Summer Courses in Music	1,500	1,459 1 4	40 18 8	—	—	
B.14.—Research Grants to Students	1,125	1,035 10 0	89 10 0	—	—	
B.15.—Exhibition of Swiss Posters	—	73 8 6	—	73 8 6	—	
C.—Aids to Arts and Crafts Exhibitions	5	—	5 0 0	—	—	
GROSS TOTAL ...£	112,006	101,413 18 10	12,608 3 5	2,016 2 3	—	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £10,592 1 2			
Deduct :—			Deficiency of Appropriations in Aid realized. £583 3 11			
D.—Appropriations in Aid ...	5,956	5,372 16 1	Net Surplus to be surrendered. £10,008 17 3			
NET TOTAL ...£	106,050	96,041 2 9				

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Receipts from the showing of the film "A Nation Once Again"	—	428	2 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1., A.3., B.2. and B.13.—Casual variations.

A.2.—Excess due to increased travelling.

A.5.—Excess due to cost of additional supplies and labour in connection with the fitting up of cases in the central court of the Museum.

A.9.—Saving due to difficulty in obtaining certain special materials.

A.10.—Saving due to non-payment of one scholarship owing to illness and to a slight decrease in the number of prizes awarded.

B.1.—Owing to printing difficulties it was not found possible to make as much progress with the programme of publication as had been anticipated.

B.4.—Provision was made for fifty new scholarships but only twenty-eight were awarded. The holders of nine scholarships awarded in 1947 did not qualify for the renewal of their scholarships for the 1948-49 academic year.

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

B.6., B.8. and B.9.—These grants were reduced by Government decision.

B.10.—Excess due to a large and unexpected increase in the numbers who attended Irish colleges.

B.11.—It was not found possible to complete the arrangements for the erection of the statue at College Green, nor the bronzing of the busts of Davis during the financial year.

B.14.—The full allowance was not paid in respect of some students who held scholarships or prizes from other sources.

B.15.—Special subhead opened with the sanction of the Department of Finance (Finance authority S.18/10/48).

D.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Fees for tuition in National College of Art ...	2,000	1,491	5 0
(2) Fees for genealogical researches, etc. ...	750	988	8 10
(3) Sale of publications in Irish	3,000	2,575	14 3
(4) Miscellaneous receipts	206	317	8 0
	<u>£5,956</u>	<u>£5,372</u>	<u>16 1</u>

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

(2) and (4) fluctuate and were greater than estimated.

(3) Owing to printing difficulties fewer new books were published than had been anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, five Attendants received sums varying from £33 9s. 2d. to £94 10s. 0d. and amounting to £251 2s. 11d. in respect of military service pensions.

Eleven Attendants received sums varying from £30 4s. 0d. to £33 7s. 10d. and amounting to £352 12s. 8d. in respect of Sunday and night duty.

NOTES.

Surplus stores, valued at £88 4s. 0d. were acquired from the Department of Defence for use in the National Museum without inter-departmental payment (Finance minute S.8/16/45).

Publications valued at £77 0s. 6d. were presented to the Ambrosian Library, Milan. Publications valued at £187 15s. 7d. (including books to the value of £41 4s. 6d. specially purchased) and £77 0s. 6d., respectively, were sent to Harvard University Library and the National Library of Iceland. In exchange, gifts of publications valued at \$1058.70 and £120, respectively, were received in the year under review (Finance sanctions S.101/1/47 and S.18/2/48).

M. BREATHNACH,

Accounting Officer.

AN ROINN OIDEACHAIS,

6 Nollaig, 1949.

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.

W. E. WANN,

Comptroller and Auditor-General.

GRANTS-IN-AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS-IN-AID,
1948-49.

	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, 1948 ...	1,732	12	4	179	15	6	2,626	3	9	150	3	0
Grants-in-Aid, 1948-49 ...	1,500	0	0	3,500	0	0	1,000	0	0	50	0	0
	3,232	12	4	3,679	15	6	3,626	3	9	200	3	0
Expenditure, 1948-49 ...	1,710	12	9	3,434	7	8	2,830	10	6	15	10	0
Balances on 31st March, 1949£	1,521	19	7	245	7	10	795	13	3	184	13	0

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, 1949.

CAPITAL ACCOUNT.

		<i>Securities.</i>				<i>Securities.</i>	
		£	s. d.			£	s. d.
Balance on 1st April, 1948 :—				Balance on 31st March, 1949 :—			
4 per cent. Funding Loan, 1960/90 ...	650 0 0			4 per cent. Funding Loan, 1960/90 ...	650 0 0		
4½ per cent. Third National Loan, 1950/70 ...	7,450 0 0			4½ per cent. Third National Loan, 1950/70 ...	7,450 0 0		
	£ 8,100 0 0				£ 8,100 0 0		

INCOME ACCOUNT.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1948	996 14 3	Field work of an archaeological nature ...	90 19 0
Dividends on 4 per cent. Funding Loan, 1960/90	26 0 0	Work in connection with completion of Leabhar na h-Aiseirghe ...	265 3 6
Dividends on 4½ per cent. Third National Loan, 1950/70 ...	335 5 0	Purchase of books for Library of Irish Antiquities Division ...	37 0 4
		Balance on 31st March, 1949 ...	964 16 5
	£ 1,357 19 3		£ 1,357 19 3

DUAIS-CHISTE AN UACHTARÁIN DE h-IDE.

A fund derived from the investment of a sum of money donated to the Minister for Education by An Dochtúir Dubhglas de h-Ide, 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, 1949.

CAPITAL ACCOUNT.

	Securities.		Cash.		Securities.		Cash.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1948 :—								
3¼ per cent. National Security Loan, 1956/61	274	5 4	—				250	0 0
Amount of donation as paid over to the Minister for Education	—		250	0 0				
Securities purchased, viz. :—								
3¼ per cent. National Security Loan, 1956/61	239	19 1	—					
	£514	4 5	£250	0 0			£514	4 5
							£250	0 0

INCOME ACCOUNT.

	Receipts.		Payments.		Amount.		Amount.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1948	...	...	...	...	...	...	26	3 9
Dividends on 3¼ per cent. National Security Loan, 1956/61	...	...	...	...	...	...	26	3 9
	£26	3 9					£26	3 9

AN ROINN OIDEACHAIS,
6 Nollaig, 1949.

MICHEÁL BREATHNACH,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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, 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.—Reformatory Schools ...	8,800	8,452 10 0	347 10 0	—	—	—
B.—Industrial Schools ...	160,300	157,347 19 7	2,952 0 5	—	—	—
C.—Places of Detention ...	1,648	1,725 1 1	—	—	77 1 1	—
D.—Conveyance Expenses ...	450	281 13 9	168 6 3	—	—	—
E.—Parental Moneys—Collection Expenses ...	580	741 14 6	—	—	161 14 6	—
F.—Building and Equipment Grants ...	25,000	11,756 0 0	13,244 0 0	—	—	—
GROSS TOTAL ...£	196,778	180,304 18 11	16,711 16 8	238 15 7	Surplus of Gross Estimate over Expenditure. £16,473 1 1	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Appropriations in Aid realized.			
G.—Appropriations in Aid ...	9,198	12,059 12 8	£2,861 12 8			
NET TOTAL ...£	187,580	168,245 6 3	Total Surplus to be surrendered. £19,334 13 9			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Casual variations.

C.—Excess due to slight increase in the number sent on remand and committed to Places of Detention and increase in the remuneration of the staff of Marlborough House following revision of Civil Service pay.

D.—Saving due to improvement in travelling facilities.

E.—Excess due to collections from parents of children and youthful offenders in certified schools being greater than anticipated.

F.—Saving due to delay in the preparation of plans and in securing a building licence for a new industrial school for senior boys.

G.—The amounts received from parents of children in certified schools and the allowances received under the Widows' and Orphans' Pensions Acts and the Social Welfare Act, 1948, were greater than anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions a Temporary Assistant Attendant received £80 16s. 5d.

NOTE.

The average number under detention during the year 1948-49 at St. Anne's Reformatory for Girls, Kilmacud, was 6, but payment was made on the basis of a notional number of 40 offenders (Department of Finance minute S.68/4/44).

M. BREATHNACH,
Accounting Officer.

AN ROINN OIDEACHAIS,
5 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.—Salaries and Wages ...	4,500	0 0	4,939	15 9	—		439	15 9
B.—Purchase and Repair of Pictures (Grant-in-Aid)	3,000	0 0	3,000	0 0	—		—	
C.—Travelling Expenses ...	150	0 0	104	14 0	45	6 0	—	
D.—Incidental Expenses ...	350	0 0	237	14 3	112	5 9	—	
TOTAL ...	£ 8,000	0 0	8,282	4 0	157	11 9	439	15 9
Allocated from Vote for Civil Service Remuneration ...	282	4 0	—		Excess of Expenditure over Estimate (met from Vote for Civil Service Remuneration). £282 4 0			
	£ 8,282	4 0	8,282	4 0				

NOTE.—Expenditure of an amount not less than £282 4s. 0d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ 5	£ s. d. 5 13 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to increases in remuneration payable from 29th May, 1948, and 1st November, 1948, and to increased allowances to Attendants for Sunday duty.
- C.—Director's journeys fewer.
- D.—Carriage and insurance costs less owing to fewer repairs of pictures undertaken.

EXTRA REMUNERATION (exceeding £30).

From Vote 62 the Registrar received £103 9s. 11d. for special services.

GEORGE J. FURLONG,

Director and Accounting Officer.

NATIONAL GALLERY,
10th December, 1949.

GRANT-IN-AID ACCOUNT.

			£	s.	d.
Balance from 1947-48	...	...	2,568	18	1
Grant-in-Aid, 1948-49	...	...	3,000	0	0
				<u>5,568</u>	<u>18</u>
Expended, 1948-49	...	...	2,802	10	1
Balance to 1949-50	...	...	£2,766	8	0

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.

W. E. WANN,

Comptroller and Auditor-General.

LANDS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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; ? 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; and No. 12 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances ...	459,901	438,490 0 2	21,410	19 10	—	—
B.—Travelling Expenses ...	28,000	25,462 18 8	2,537	1 4	—	—
C.—Incidental Expenses ...	1,620	1,518 8 3	101	11 9	—	—
D.—Office of Public Trustee	2,759	2,862 18 10	—	—	103	18 10
E.—Solicitor's Branch—Incidental Expenses ...	2,500	2,438 19 7	61	0 5	—	—
F.—Telegrams and Telephones	3,150	3,109 1 1	40	18 11	—	—
G.—Fees payable in connection with Proceedings under Section 28 of the Land Act, 1933 ...	9,000	7,372 13 6	1,627	6 6	—	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923 ...	114,800	114,733 18 6	66	1 6	—	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,250	17,201 13 3	48	6 9	—	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933 ...	639,000	637,271 8 6	1,728	11 6	—	—
H.4.—Provision to meet Deficiencies in the Land Bond Fund arising under Section 37 of the Land Act, 1933 ...	75	128 16 8	—	—	53	16 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
I.—Improvement of Estates, etc. ...	254,800	275,891 8 1	—	21,091 8 1		
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923-46 ...	5	—	5 0 0	—		
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	5	—	5 0 0	—		
L.1.—Loss on Unoccupied Holdings ...	5	2 10 5	2 9 7	—		
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 ...	500	493 11 9	6 8 3	—		
M.—Advances to meet Payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	500	139 2 9	360 17 3	—		
N.—Advances to provide Funds for the Maintenance of Embankments or other Works	750	19 0 0	731 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 ..	600	3 15 4	596 4 8	—		
Losses ...	—	1,215 17 2	—	1,215 17 2		
GROSS TOTAL ...£	1,535,230	1,528,356 2 6	20,338 18 3	22,465 0 9		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,873 17 6			
Deduct :—			Surplus of Appropriations in Aid realized. £6,689 11 3			
Q.—Appropriations in Aid	135,660	142,349 11 3	Total Surplus to be surrendered. £13,563 8 9			
NET TOTAL ...£	1,399,570	1,386,006 11 3				

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Excess of receipts over expenditure in Rent and Interest Account No. 3 in the year 1947-48 ...	—	9,804	14 1
Payment in respect of surplus cash at 31st March, 1948, in the State Claims Accounts Nos. 1, 2, 3 and 4	—	180	0 0
Deposit interest earned on balances in the Land Purchase Account No. 3 in the year 1948-49 ...	—	262	14 8
		<u>£10,247</u>	<u>8 9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to delay in filling vacancies partly offset by the amount paid in respect of the increase in the rates of salaries.

B.—Saving due to vacancies remaining unfilled.

C.—Saving due to amount spent on advertisements being less than anticipated ; offset by the increased expenditure on miscellaneous items, such as messengers' uniforms.

An *ex-gratia* payment of £2 was made to a Clerical Officer whose frock was torn on a table (Department of Finance minute E. 109/41/41).

An *ex-gratia* payment of £4 3s. 6d. was made to a Writing Assistant in respect of medical expenses incurred by her as a result of an accident while on duty (Department of Finance minute P. 7/27/48).

An *ex-gratia* payment of £1 was made to a Clerical Officer whose skirt was damaged by a broken chair (Department of Finance minute E. 109/41/41).

D.—Excess due mainly to increased payments arising out of revision of salaries.

E.—Estimated as closely as possible.

An *ex-gratia* payment of £1 2s. 6d. was made to a State Solicitor in respect of transcript of evidence obtained by him, without instructions, in a workmen's compensation case. Costs and expenses in the same case, amounting to £39 5s. 7d., awarded to the Department, have been written off as irrecoverable (Department of Finance minute P. 7/47/46).

F.—Estimated as closely as possible.

G.—It is difficult to make an accurate estimate under this subhead. Saving is due to more prompt payment by annuitants.

H.3.—The saving was due to the amount of advances within the year being less than anticipated.

H.4.—Fifteen additional cases which represented more than were estimated for arose during the year (Department of Finance minutes F. 63/1/47 and F. 63/71/40).

I.—It is difficult to estimate accurately for this subhead. The excess was mainly due to improvement in supplies of certain essential materials, improvement in labour position and increases in labourers', gangers' and supervising gangers' wages.

Ex-gratia payments amounting to £108 19s. 5d. were made to contractors to meet increased wages paid (Department of Finance minute S. 9/6/40).

An *ex-gratia* payment of £3 3s. 0d. was made to a ganger in respect of doctor's fees incurred by him as a result of an injury received whilst employed by the Department (Department of Finance minute P. 7/17/48).

An *ex-gratia* payment of £98 7s. 6d. was made to a firm of building contractors in Co. Sligo to recoup them for higher wages paid to three tradesmen not recruited locally (Department of Finance minute S. 9/3/43).

An *ex-gratia* payment of £7 10s. 0d. was made to an Inspector for repairs to his motor car as a result of damage to it when assisting to unreel stiff wire drilling rope used in well drilling operations (Department of Finance minute F. 63/19/47).

J.—The receipts 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 19th May and 14th July, 1949, in accordance with Department of Finance minute F. 63/11/26.

			£	s.	d.
Receipts	...	...	55,758	6	0
Payments	...	...	47,996	18	8
Surplus	...	...	£7,761	7	4

K.—Token Vote.

L.1.—The amount charged to this subhead was sanctioned by Department of Finance minute F. 63/42/47.

L.2.—Token Vote.

L.3.—The amounts charged to this subhead were sanctioned by Department of Finance minutes F. 63/18/42, F. 63/10/45, F. 63/170/38, F. 63/52/38 and F. 63/21/46.

M.—It is difficult to make an accurate estimate under this subhead.

STATEMENT OF ADVANCES AND RECOUPMENTS.

			£	s.	d.
Balance outstanding at 31st March, 1948	...	...	21,897	15	5
Amount paid from the subhead in the year to 31st March, 1949			139	2	9
			£22,036	18	2
Amount recovered in the year to 31st March, 1949	...	...	157	10	2
Balance outstanding at 31st March, 1949	...	...	£21,879	8	0

N.—Two cases which did not materialise during the year were responsible for the saving under this subhead.

O.—Token Vote.

P.—The saving was due to the fact that several claims anticipated did not materialise during the year. The amount charged was sanctioned by Department of Finance minute F. 56/4/37.

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

£40 0s. 0d.—£40 was paid on an *ex-gratia* basis to a tenant on the Estate of Cashman, Record No. S. 8705, Co. Cork, for the loss of three cows from murrain which he alleged infested the lands on the holding prior to his tenancy (Department of Finance minute F. 63/26/47).

£34 6s. 0d.—£34 6s. 0d. was paid to a tenant on the Estate of Doherty, Record No. M.3385, Co. Leitrim, for damages, costs and expenses awarded to him in respect of the death of a cow which he alleged was caused by failure of employees of the Department, who were working in a quarry on his holding, to keep a gap into an adjoining tenant's property properly closed (Department of Finance minute F. 63/34/48).

- £2 3s. 1d.—£2 3s. 1d. was paid to the Annuities Account in respect of half-yearly instalments of annuity due by a tenant, who declared that she had paid the amount to a messenger at the Offices of the Department in Dublin. All efforts made to identify the messenger were unsuccessful (Department of Finance minute F. 63/33/48).
- £21 0s. 0d.—An *ex-gratia* payment of £21 was made to an Under-Sheriff in part recoupment of the expenses incurred by him of a High Court Appeal in respect of the seizure from the wrong tenant in a case for recovery of arrears of annuity. He claimed difficulty in identifying the correct holding on the map supplied to him by the Department (Department of Finance minute F. 63/13/48).
- £70 0s. 0d.—An *ex-gratia* payment of £70 was made to a tenant in Co. Tipperary (North) in respect of seizure of her cattle on a defaulting tenant's holding whose defective fences she alleged were responsible for the trespass of her cattle (Department of Finance minute F. 63/42/48).
- £1 8s. 0d.—£1 8s. 0d. was paid to the Rent and Interest Account as a set-off against a similar amount due for grazing rent by a tenant on Estate of Kingston, S. 5480, Co. Roscommon, which was allowed to him as compensation for trespass of sheep on his holding from lands on hands of the Land Commission (Department of Finance minute F.63/19/49).
- £138 15s. 4d.—In the case of three building contracts with one contractor—Contracts B. 595, B. 446 and B. 552—he failed to complete the work satisfactorily and it was finally carried out by direct labour, resulting in a loss in Contract B. 595 of £138 15s. 4d. as compared with the original contract price. In cases of Contracts B. 446 and B. 552 there were savings of £64 11s. 5d. and £24 0s. 3d., respectively (Department of Finance minute S. 9/7/40).
- £644 5s. 5d.—In a similar case to above there were four building contracts with one contractor—Contracts B. 983, B. 1014, B. 1017 and B. 1046. There was a total loss of £996 on the contracts, but £188 was retained in respect of Contract B. 1017, reducing the loss to £808. Of this net loss, £644 5s. 5d. had been charged to a suspense account and has been finally charged to the Losses Subhead. The balance of £163 14s. 7d. had been charged to the Improvement Subhead and has been written off as irrecoverable (Department of Finance minutes S. 9/7/40).
- £33 9s. 0d.—In Building Contract B. 1513 there was a net loss of £559 17s. 4d. after allowing for cash lodged by the contractor and proceeds of sale of part of his plant and equipment. Of the net loss, £33 9s. 0d. had been charged to a suspense account, and has been finally charged to the Losses Subhead. The balance of £526 8s. 4d. had been charged to the Improvements Subhead and has been written off as irrecoverable (Department of Finance minutes S. 9/7/40).
- £206 10s. 4d.—£206 10s. 4d. damages and costs were paid in accordance with a court award to a tenant to whom lands were let under *conacre* agreement on the Estate of Coleman, Record No. S. 8335, Co. Kildare, for breach of an alleged verbal agreement to construct a new road to the lands to facilitate him in the removal of his crops (Department of Finance minute F. 63/20/48).
- £24 0s. 0d.—£12 each was paid to two tenants on the Estate of de Clifford, Record No. C.D.B. 230, Co. Mayo, in respect of costs and expenses incurred by them owing to alleged erroneous re-allotment of a turbary plot (Department of Finance minute F. 63/20/47).

Q.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	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) ...	27,000	27,500	0 0

	Estimated.	Realized.	
	£	£	s. d.
(3) Fees, and costs recovered from purchase annuity defaulters	900	1,298	4 2
(4) Surplus income of Rent and Interest Accounts	23,000	25,474	1 2
(5) Repayment of (late) Congested Districts Board's loans	710	672	15 11
(6) Excess annuities (Section 7 (2) and (3), Land Bond Act, 1925) and redemptions ...	63,000	63,542	15 5
(7) Fees collected in connection with proceedings under Section 28 of the Land Act, 1933 ...	9,000	7,185	1 3
(8) Repayment of advances made to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	500	157	10 2
(9) Local Loans Fund—expenses of management	2,000	2,000	0 0
(10) Miscellaneous	6,000	10,969	3 2
	<u>£135,660</u>	<u>£142,349</u>	<u>11 3</u>

(2) The sum received was the amount available as determined by the Minister for Finance under Section 50 of the Finance Act, 1941 (Department of Finance minute F. 56/2/41).

(3), (7) and (8) It is difficult to make an accurate estimate of the receipts under these items.

(4) The income under this item was greater than anticipated.

(10) The excess in this item was caused by refunds of free grants from allottees of untenanted land who wished to dispose of their holdings, by contributions from county councils towards cost of work carried out by Land Commission, and by the increase in recoupment from Bord na Móna in respect of salaries of officers on loan to them, due to the greater numbers of officers loaned and to the fact that the salaries were recouped in full instead of a proportion as previously.

REPAYABLE EXCHEQUER ADVANCE FOR FINANCING PAYMENT IN LIEU OF RENT.

	£	s.	d.
Advance outstanding at 31st March, 1948	1,328	17	10
Less amount due by landlord written off as irrecoverable, Dier Estate, D. 774, Co. Wexford (Department of Finance minute F. 63/28/48)		71	17 4
		<u>1,257</u>	<u>0 6</u>
Add arrears previously funded or waived— Holdings since excluded		5	11 11
Advance outstanding at 31st March, 1949	<u>£1,262</u>	<u>12</u>	<u>5</u>

EXTRA REMUNERATION (exceeding £30).

Officers of this Department received military service pensions:—Two Temporary Inspectors, Grade II, £68 13s. 10d. and £36 15s. 0d., respectively; one Temporary Inspector, Grade III, £32 18s. 10d.; one Senior Staff Officer, £63; one Minor Staff Officer, £69; four Clerical Officers, £213 1s. 8d. in sums varying between £42 11s. 8d. and £63; one Stationery and Accommodation Clerk, £56 5s. 0d.; one Temporary Messenger, £41 14s. 3d.; three Male Cleaners £92 11s. 0d., £68 14s. 9d. and £36 18s. 8d., respectively; three Night Watchmen £62 18s. 4d., £61 18s. 4d. and £44 5s. 0d., respectively.

A Temporary Inspector, Grade III, and an Executive Officer of this Department received £31 and £50, respectively, for service on the Army Reserve.

Sixteen Temporary Inspectors, Grade III, received an allowance of £100 each, four received allowances of £89 3s. 4d. each, two received allowances of £58 3s. 0d. each, and three received allowances of £91 18s. 11d., £76 15s. 0d. and £50, respectively, for special duties.

Two Surveyors, Grade I, received allowances of £75 and £50 for higher duties.

A Temporary Law Clerk received a special allowance of £43 16s. 5d. for higher duties.

Three Clerical Officers earned £54 13s. 7d., £39 8s. 4d. and £31 7s. 4d., respectively; three Male Temporary Clerical Assistants earned £56 1s. 9d., £40 17s. 1d. and £39 18s. 7d., respectively; a Writing Clerk earned £42 18s. 6d., and a Writing Assistant earned £30 10s. 7d. in overtime.

An Executive Officer received £87 in fees from Vote 62.

NOTES.

Apportioned annuities amounting to £165 13s. 3d. on twenty-two holdings submerged owing to coast erosion were written off as irrecoverable as follows:—

Number of Holdings.		£	s.	d.
4.	Estate of Tighe and Carey, E.C. 4628 and L.J. 22, Co. Kilkenny (Department of Finance minute F. 63/1/47)	3	13	8
1.	Estate of Place, E.C. 4624, Co. Wexford, as from 1st June, 1945 (Department of Finance minute F. 63/7/42)	10	0	6
1.	Estate of Maunsell, E.C. 3649, Co. Limerick, as from 1st December, 1947 (Department of Finance minute F. 63/1/47)	2	0	0
3.	Estate of Furlong, E.C. 9077, Co. Waterford, annuities of £54 11s. 5d., £13 11s. 2d. and £18 11s. 2d. as from 1st December, 1941, 1st June, 1947, and 1st June, 1939, respectively (Department of Finance minute F. 63/57/36)	86	13	9
8.	Estate of Boyd, E.C. 3863, Co. Wexford, two of the holdings bearing annuities of £3 2s. 6d. and £1 3s. 6d. were completely submerged and the entire annuities were written off from 1st June, 1939. Annuities of 11s. 2d. and £6 4s. 8d. on two other holdings were written off from 1st June, 1947, and 1st December, 1946, respectively (Department of Finance minute F. 63/1/47)	14	5	2
5.	Estate of Ryland, E.C. 8483, Co. Wexford, one holding was completely submerged and the entire annuity of £5 15s. 2d. was written off from 1st June, 1935. Annuities of £18 5s. 6d. and £9 14s. 0d. on two other holdings were written off from 1st December, 1942, and 1st December, 1935, respectively (Department of Finance minute F. 63/71/40)	49	0	2
		£165	13	3

Arrears of annuities and annual sums amounting to £814 3s. 9d. were written off under Section 20 of the Land Act, 1939, as irrecoverable, as follows:—

	£	s.	d.
Estate of Scott Moore, S. 1779, Co. Wicklow (Department of Finance minutes F. 63/46/47)	176	16	2
Estate of W. Butler, L.J. 251A, Co. Galway (Department of Finance minute F. 63/5/48)	17	3	2

	£	s.	d.
Estate of Hugo, S. 2780, Co. Wicklow (Department of Finance minutes F. 63/38/47)	118	19	1
Estate of Hugo, S. 2780, Co. Wicklow (Department of Finance minute F. 63/6/48)	56	10	3
Estate of Hugo, S. 2780, Co. Wicklow (Department of Finance minute F. 63/48/47)	60	11	9
Estate of Burke, S. 3731, Co. Wexford (Department of Finance minute F. 63/38/42)	31	9	9
Estate of Columb, S. 9742, Co. Kerry (Department of Finance minute F. 63/42/47)	13	1	4
Estate of Hickie & Ors., L.J. 162, Co. Kerry (Department of Finance minute F. 63/21/46)	333	10	10
Estate of Griffin, S. 4922, Co. Kerry (Department of Finance minute F. 63/45/48)	6	1	5
	<u>£814</u>	<u>3</u>	<u>9</u>

In addition to arrears of annuities and annual sums in above cases there were also written off in respect of costs and expenses of possession proceedings:—

	£	s.	d.
Estate of W. Butler, L.J. 251A	5	7	6
Estate of Hugo, S. 2780 (Department of Finance minute F. 63/6/48)	9	2	1
Estate of Columb, E.C. 9742	10	0	6

The Commissioners made Orders declaring sums amounting to £259 10s. 9d. due by eighteen allottees of untenanted lands to be irrecoverable and sanction of the Minister for Finance was given by minute F. 56/3/31.

In the case of parcels of untenanted land of which possession was taken from allottees for default, deficiency of income incurred from 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 Cornwall Brady, S. 2836, Co. Carlow (Department of Finance minute F. 63/25/48)	12	15	1
Estate of Griffin, S. 4822, Co. Kerry (Department of Finance minute F. 63/45/48)	19	2	7
Estate of Walker, S. 6168, Co. Meath (Department of Finance minute F. 63/41/48)	32	15	6

Inishdawros Island, part of Estate of Hallam and Newbold, Record No. C.D.B. 202, Co. Galway was let in 1915 by the (late) Congested Districts Board at a monthly rent of £1 10s. 0d. to twenty-two tenants on the adjacent mainland. Owing to default of the tenants in paying the rent the Land Commission received possession of the Island on 20th September, 1948, and the arrears of rent to that date amounting to £138 15s. 0d. were written off as irrecoverable (Department of Finance minute F. 63/14/48).

Included on the Estate of Taaffe, C.D.B., A. 39, Co. Mayo, purchased by the (late) Congested Districts Board under the Land Act, 1903, were certain tolls and customs of fairs and markets held under lease. The lessees failed to pay rent due over a number of years owing to lack of revenue from fairs and markets and the Land Commission received possession as a result of court proceedings. Arrears of rent to date of possession and costs amounting in all to £909 7s. 9d. have been written off as irrecoverable (Department of Finance minute F. 63/42/38).

In court proceedings against a migrant to the Estate of Bruton, S. 7637, Co. Meath, for illegal removal of materials from his old holding, costs and damages amounting to £61 10s. 0d. were awarded against him in favour of the Department. He lodged £16 10s. 0d. and the balance of £45 was written off as irrecoverable (Department of Finance minute F. 63/19/48).

In an action by a tenant on the Estate of Hughes, S. 3863, Co. Roscommon, for losses alleged to have been suffered by him as a result of drainage operations carried out by the Department, costs and expenses amounting to £37 12s. 6d. were awarded against him. Owing to his inability to pay any of the amount it was written off as irrecoverable (Department of Finance minutes F. 63/2/47).

Owing to contamination of water in a well on Estate of Gill, S. 7751, Co. Meath, it became necessary to replace it by a new well. The net loss to the Department, after allowing for value of pump and piping transferred from the old well, was £41 19s. 8d. (Department of Finance minute F. 63/43/48).

A contractor failed to carry out a contract (B. 820) entered into with the Land Commission and the loss sustained in consequence amounting to £83 4s. 1d. and the balance of witnesses' expenses, not covered by court award, amounting to £21 14s. 9d., were written off as irrecoverable (Department of Finance minute S. 9/7/40).

Turf won on the Harbison Estate, County Leitrim, was supplied free of charge to Sligo Prison (Prisons Vote) and to the Land Commission Office, Sligo (Vote for Public Works and Buildings) to the value of £31 17s. 3d. and £5 12s. 0d., respectively (Department of Finance minute F. 63/14/49).

Tools valued at £2 16s. 0d. were acquired from the Department of Defence from surplus Army stores (Department of Finance minute S. 8/16/45).

This Account includes expenditure of approximately £530 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

W. F. NALLY,

Accounting Officer.

15th December, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

FORESTRY.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	£ s. d.
A.—Salaries, Wages and Allowances	82,907	81,675 11 9	1,231 8 3	—	—	—
B.—Travelling Expenses :—						
<i>Original</i> £8,000						
<i>Supplementary</i> 1,000						
	9,000	10,233 11 0	—	—	1,233 11 0	—
C.1.—Acquisition of Land (Grant-in-Aid) :—						
<i>Original</i> £20,000						
<i>Less Supplementary</i> 12,000						
	8,000	8,000 0 0	—	—	—	—
C.2.—Cultural Operations, Maintenance, etc. :—						
<i>Original</i> £317,655						
<i>Supplementary</i> 86,345						
	404,000	387,141 6 11	16,858 13 1	—	—	—
C.3.—Timber Conversion	5,868	5,538 16 1	329 3 11	—	—	—
D.—Grants for Afforestation Purposes	2,000	1,179 5 0	820 15 0	—	—	—
E.1.—Forestry Education	1,494	1,380 14 3	113 5 9	—	—	—
E.2.—Exhibits at Shows	75	31 11 9	43 8 3	—	—	—
F.1.—Agency, Advisory and Special Services	5	41 11 8	—	—	36 11 8	—
F.2.—Membership Contribution to the Imperial Forestry Bureau	229	228 11 0	9 0	—	—	—
G.—Incidental Expenses	835	1,309 18 11	—	—	474 18 11	—
GROSS TOTAL :—						
<i>Original</i> £439,068						
<i>Supplementary</i> 75,345						
	£ 514,413	496,760 18 4	19,397 3 3	—	1,745 1 7	—
<i>Deduct :—</i>						
		Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £17,652 1 8		
H.—Appropriations in Aid :—				Surplus of Appropriations in Aid realized. £12,086 15 6		
<i>Original</i> £81,638						
<i>Supplementary</i> 10,000						
	91,638	103,724 15 6				
NET TOTAL :—				Total Surplus to be surrendered. £29,738 17 2		
<i>Original</i> £357,430						
<i>Supplementary</i> 65,345						
	£ 422,775	393,036 2 10				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to delay in filling vacancies ; offset to some extent by general salary increases.
- B.—Excess due to increase in supervisory travelling and transfer expenses of Foresters.
- C.2.—Expenditure on cultural operations showed excess through early completion of planting helped by favourable weather, but there was a greater saving on maintenance through the late arrival of fencing materials. Cartage costs were in excess owing to increased charges by carters, and expenditure on freight was higher than estimated. There was saving in building repairs owing to delay in appointing the Housing Surveyor, and on seeds due to late arrival of consignments.
- C.3.—The wages of sawyers and engineers were increased during the year, and tradesmen and other skilled workers were employed in the reconstruction of Dundrum Sawmill. There was a greater saving in operation expenses during part of the time covered by the reconstruction. Some equipment was late in arriving.
- D.—Close estimation is impossible.
- E.1.—Saving caused by postponement of special courses of instruction.
- E.2.—Expected applications from provincial centres for the holding of Forestry exhibits were not received.
- F.1.—Excess due to payment for research work carried out by university students (Finance minute S.86/2/48).
- G.—Excess caused by additional advertising of timber sales.
- H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Large sales of timber :—				
<i>Original</i>	£12,500			
<i>Supplementary</i>	10,000			
	22,500	55,941	14	5
(2) Small sales of timber and thinnings	46,000	33,323	15	8
(3) Receipts from sawmills	7,000	5,116	17	11
(4) Receipts from portable cross-cut saws	9,500	2,157	16	9
(5) Grazing, shooting and cottage rents	5,000	4,507	15	7
(6) Payments by trainees	138	121	15	0
(7) Miscellaneous, including compensation for malicious injury to forest properties	1,500	2,555	0	2
	£91,638	£103,724	15	6
TOTAL :—				
<i>Original</i>	£81,638			
<i>Supplementary</i>	10,000			
	£91,638	£103,724	15	6

(1), (2) and (4). Excess receipts for large sales were due to unexpectedly sustained demand for native timber. Decrease in receipts from small sales and portable cross-cut saws was caused by the collapse of the firewood market.

(3) Deficiency caused by interruption of Dundrum Sawmill output during reconstruction.

(7) Surplus mainly due to increase in sales of sundry materials.

EXTRA REMUNERATION (exceeding £30).

A Paperkeeper received £80 approximately for part-time duty as night telephonist at the public telephone exchange, paid out of the Vote for Posts and Telegraphs (No. 61).
A Temporary Messenger received £55 as military service pension.

NOTES.

A sum of £6 18s. 6d. due by a purchaser of scaffolding poles whose whereabouts could not be traced, was written off as uncollectible (Department of Finance minute S.86/6/49).

An *ex-gratia* payment of £2 10s. 0d. was made to a Forestry labourer in recognition of his services on the occasion of a fire at Killarney Forest (Department of Finance minute E.35/2/48).

The following items of equipment were supplied to this Department, without repayment, by Department of Defence (Department of Finance minute S.8/16/45).

1 prismatic compass	...	£1 15s. 0d.
1½ cwt. magnetic oxide paint	...	£2 2s. 0d.

A sum of £121 14s. 11d., being the net amount of losses of materials by theft during the year, was written off as irrecoverable (Department of Finance minute S.90/72/34).

A sum of £3,441 9s. 8d. 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).

Tools valued at £21 14s. 3d. net were lost at Forestry Centres during the year ended 30th September, 1948, and this amount was written off (Department of Finance minute S.86/6/42).

Arrears of rent due in respect of the tenancy of a cottage at Tullamore Forest amounting to £1 15s. 0d. were written off as irrecoverable (Department of Finance minute S.86/9/49).

W. F. NALLY,

Accounting Officer.

26 Samhain, 1949.

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.

W. E. WANN,

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, 1949.

				£	s.	d.
Balance on 1st April, 1948	...	...	...	45,721	19	4
Grant-in-Aid, 1948-49 :—						
	<i>Original</i>	...	...	£20,000		
	<i>Less Supplementary</i>	...	...	12,000		
				8,000	0	0
Amounts received from various persons for purchase of land, etc.	...	...	...	248	16	3
				53,970	15	7
Expenditure, 1948-49	...	...	...	23,221	8	1
Balance on 31st March, 1949	...	...	...	£30,749	7	6

GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
HEADQUARTERS.										
A.—Salaries, Wages and Allowances	14,835	14,566	5	6	268	14	6	—		
B.—Travelling Expenses ...	300	489	16	6	—			189	16	6
C.—Incidental Expenses ...	160	215	15	0	—			55	15	0
RURAL INDUSTRIES.										
D.1.—Salaries, Wages and Allowances	14,360	12,871	7	2	1,488	12	10	—		
D.2.—Assistance to Convent Classes—Salaries, etc. ...	183	208	10	3	—			25	10	3
D.3.—Domestic Instruction—Salaries, etc.	387	419	16	11	—			32	16	11
D.4.—Travelling Expenses ...	2,150	2,841	18	8	—			691	18	8
D.5.—Machines and Plant ...	22,000	17,012	10	9	4,987	9	3	—		
D.6.—Materials	93,450	58,442	8	3	35,007	11	9	—		
D.7.—General Expenses ...	4,655	5,306	13	3	—			651	13	3
D.8.—Toy Industry ...	50,620	44,008	4	11	6,611	15	1	—		
D.9.—Spinning	47,670	29,220	18	9	18,449	1	3	—		
D.10.—Homespuns	49,600	1,418	6	11	48,181	13	1	—		
D.11.—Dyeing and Finishing	4,190	2,339	12	3	1,850	7	9	—		
D.12.—Leaden Models Industry	15,100	10,220	15	0	4,879	5	0	—		
MARINE PRODUCTS INDUSTRIES.										
E.1.—Salaries, Wages and Allowances	1,040	1,078	0	11	—			38	0	11

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
E.2.—Travelling Expenses ...	875	841 15 6	33 4 6	—	—	
E.3.—Kelp and Seaweeds ...	36,500	17,264 2 0	19,235 18 0	—	—	
E.4.—Carrageen ...	620	—	620 0 0	—	—	
CENTRAL MARKETING DEPÔT.						
F.1.—Salaries, Wages and Allowances ...	21,500	22,597 13 8	—	1,097 13 8	—	
F.2.—Advertising and Publicity	2,000	1,886 12 1	113 7 11	—	—	
F.3.—General Expenses ...	6,775	9,737 3 5	—	2,962 3 5	—	
G.—Miscellaneous Services ...	75	120 18 0	—	45 18 0	—	
GAELTACHT HOUSING.						
H.1.—Salaries, Wages and Allowances ...	1,940	2,016 1 2	—	76 1 2	—	
H.2.—Travelling and Miscellaneous Expenses ...	1,200	1,225 5 10	—	25 5 10	—	
H.3.—Grants under the Housing (Gaeltacht) Acts, 1929 to 1939 ...	4,000	2,057 10 0	1,942 10 0	—	—	
H.4.—Teachers' Residences in the Fíor-Ghaeltacht ...	250	308 18 0	—	58 18 0	—	
J.—Losses ...	—	54 3 9	—	54 3 9	—	
GROSS TOTAL ...£	396,435	258,771 4 5	143,669 10 11	6,005 15 4	—	
			Surplus of Gross Estimate over Expenditure. £137,663 15 7			
	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £114,718 12 9			
I.—Appropriations in Aid ...	268,465	153,746 7 3	Net Surplus to be surrendered. £22,945 2 10			
NET TOTAL ...£	127,970	105,024 17 2				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	30,000	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to changes during the year of staff personnel and vacancies remaining unfilled for portion of year. The amount saved was offset partially by increase in rates of remuneration sanctioned during the year.

- B.—More accountancy inspection of industrial centres was required than had been anticipated.
- C.—The transfer of Headquarters required the provision of a separate telephone exchange and operator.
- D.1.—Saving due to vacancies remaining unfilled and only about half of the amount provided for additional staff, etc., was expended.
- D.2.—Excess due to the payment of an additional allowance in respect of extra duties and an increase sanctioned in the rate of remuneration.
- D.3.—Excess due to the payment of salary withheld in the previous year and an increase sanctioned in the rate of remuneration.
- D.4.—The difficulty experienced in recruiting new workers and the necessity for replacement of Manageresses during absences on sick leave necessitated extra travelling by the Organising Manageresses and the Production Manager.
- D.5.—Saving due to delay in the delivery of machinery, particularly for the spinning industry.
- D.6.—Less materials were required for the industries due to deterioration in the market for their products. In addition, materials ordered did not come to hand and payment therefor did not fall due.
- D.7.—The expenditure on fuel and other requirements for the rural industries was greater than anticipated due to general increase in prices and the amount provided for freight charges was found to be insufficient.
- D.8.—Materials ordered did not come to hand in time for payment before the end of the year and the provision for machinery was not fully utilised.
- D.9.—Purchases of materials were curtailed due to deterioration in the market for tweeds and delay in the delivery of spinning machinery.
- D.10.—Purchases of homespuns were restricted to webs for which orders had been given to the producers as the market for homespuns had deteriorated.
- D.11.—The market for tweeds and homespuns was such that it was not found necessary to spend the total amount provided for dyeing and finishing.
- D.12.—Production of leaden models was restricted as it was found that marketing and production arrangements with the Department's principal customer were not fully satisfactory.
- E.1.—Excess due to increased rates of remuneration.
- E.2.—Casual variation.
- E.3.—Industrial and marketing difficulties encountered by intended customers resulted in the practical collapse of demand for seaweed fronds and searods were not available to the extent required.
- E.4.—It was decided to abandon the picking and packing of carrageen for food purposes. Stocks of packages, etc., to the value of £227 4s. 0d. which it was found impossible to utilise were written off (Department of Finance minute S.29/28/34).
- F.1.—Excess due to additional posts sanctioned, changes in staff personnel and increased rates of remuneration.
- F.2.—Casual variation.
- F.3.—A general increase in prices affected the expenditure on packing materials and stationery and the amount provided for freight charges was found to be insufficient.

G.—Assistance to a ferry service was greater than anticipated. The additional expenditure was offset to some extent by savings on the other sub-divisions of the sub-head.

H.1.—Excess due to increased rates of remuneration sanctioned during year.

H.2.—Casual variation.

H.3.—The number of payments falling due under the Housing (Gaeltacht) Acts, 1929 to 1939, was less than anticipated. The amending Act increasing the rates of grant was not passed until March, 1949.

H.4.—Repairs and improvements not provided for had to be carried out.

J.—These losses represent compensation paid to workers in Elly Bay Toy Factory in respect of personal belongings destroyed by fire as well as a small balance of cash held at centre and also destroyed (Department of Finance minute S.29/18/38).

I.—Appropriations in Aid :—

	Corresponding Debit Subhead.	Estimated. £	Realized. £ s. d.
(1) Receipts from sales of products of Rural Industries (including Homespuns) after deducting amounts estimated as follows :—			
(a) Workers' wages (£104,500)			
(b) Agents' commission (£11,200) ... D.1. to D.12.			
		£259,700	
Less :—			
Amount credited as Exchequer Extra Receipts* ...		30,000	
		229,700	133,524 10 11
(2) Receipts from sales of kelp and seaweeds ...	E.3.	37,600	19,559 8 9
(3) Receipts from net sales of carrageen ...	E.4.	850	—
(4) Repayment of industrial, etc., loans ...	G.	100	44 0 0
(5) Receipts from rentals ...	H.4.	120	121 12 6
(6) Miscellaneous receipts, including receipts in respect of sale of old stores ...	—	95	496 15 1
		£268,465	£153,746 7 3

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

(1) The amount shown as realized represents the balance which remained after deduction from the gross receipts of (a) £70,185 13s. 4d. in respect of wages and State insurance of the workers, and (b) £6,408 1s. 2d. in respect of agents' commission. There was considerable deterioration in the market for the products of the industries, affecting, in particular, homespuns, handwoven tweeds and leaden models.

(2) The deficiency in receipts is in direct relation to the reduced expenditure under Subhead E.3., partly offset by receipts in respect of the previous year's accounts. Owing to a heavy loss sustained by a customer on seaweed fronds purchased in the previous

year for which processing materials were not available approximately £1,000, representing charges ordinarily payable to the Department, was waived (Department of Finance minute S.29/3/38).

(3) See note to Subhead E.4.

(4) Looms were not issued during the year and therefore repayment of loans did not accrue as estimated.

(6) The excess in the amount realized is mainly due to a receipt of £405 5s. 8d. in repayment of an amount charged in the previous year's vote (Subhead E.3.).

EXTRA REMUNERATION (exceeding £30).

The following sums were received as military service pensions:—

£36 was received by a Messenger on the Headquarters Staff and £90 and £34 3s. 4d., respectively, by a Warehouse Supervisor and a Warehouseman in the Central Marketing Depot.

NOTES.

The Toy Factory at Elly Bay was partly destroyed by fire in April, 1947. The loss on materials, packing, etc., has been computed at £5,423 18s. 5d. In addition, a sum of £13 6s. 1d. was included in the Vote Account for 1947-48 to make good cash destroyed in the fire but required for the purchase of insurance stamps (Department of Finance minute S.29/18/38).

Stores valued at £32 10s. 0d. were transferred from the Department of Defence to this Department without repayment (Department of Finance minute S.8/16/45).

The Account of the Department of Posts and Telegraphs includes expenditure of £79 12s. 8d. in respect of remuneration of staff lent, without repayment, to this Department.

W. F. NALLY,
Oifigeach Cuntasaíochta.

AN ROINN TAILTE,
(Seirbhísí na Gaeltachta),
30 Samhain, 1949.

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

W. E. WANN,
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, 1949, 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 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.	
ADMINISTRATION, ETC.						
A.—Salaries, Wages and Allowances	523,490	496,741 2 5	26,748 17 7	—		
A.A.—Completion and Issue of Ration Books ...	—	17,500 0 0	—	17,500 0 0		
B.—Travelling Expenses ...	18,000	16,457 5 2	1,542 14 10	—		
C.1.—Incidental Expenses ...	1,100	1,697 12 8	—	597 12 8		
C.2.—Census of Population, 1946	150	109 18 9	40 1 3	—		
D.—Telegrams and Telephones	6,650	6,442 2 4	207 17 8	—		
E.—Advertising and Publicity	28,000	7,130 1 3	20,869 18 9	—		
F.—Fees to Certifying Surgeons, etc.	5	3 15 0	1 5 0	—		
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	111	68 5 0	42 15 0	—		
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc.	140	373 1 8	—	233 1 8		
INTERNATIONAL LABOUR OFFICE.						
I.1.—Contribution towards the Expenses of the International Labour Organisation	11,000	10,986 2 6	13 17 6	—		
I.2.—Travelling and Incidental Expenses	3,000	68 19 5	2,931 0 7	—		
J.—Health Embarkation Certificates	12,000	9,389 15 7	2,610 4 5	—		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
SUPPLIES BRANCH.						
K.—Food Subsidies... ..	12,767,805	12,385,889 6 4	381,915 13 8	—	—	
L.—Fuel Subsidy	1,000,000	1,000,000 0 0	—	—	—	
M.—Miscellaneous Turf Production Schemes	50,000	61,797 13 0	—	—	11,797 13 0	
N.—Acquisition of Lands	3,600	1,803 8 0	1,796 12 0	—	—	
MINERALS DEVELOPMENT.						
O.1.—Advances to Mianraí, Teo.	43,000	16,428 0 0	26,572 0 0	—	—	
O.2.—Payments to Mianraí, Teo., for Prospecting	85,000	34,697 0 0	50,303 0 0	—	—	
O.3.—Compensation for Mineral Rights Acquired	2,115	—	2,115 0 0	—	—	
O.4.—Minerals Exploration	30,000	15,695 2 11	14,304 17 1	—	—	
OPERATIONS OF BORD NA MÓNA.						
P.1.—Production of Turf for use in non-turf Areas	5	—	5 0 0	—	—	
P.2.—Cost of Administration (Grant-in-Aid)	12,000	4,000 0 0	8,000 0 0	—	—	
P.3.—General Development (Grant-in-Aid)	3,500	—	3,500 0 0	—	—	
P.4.—Experiment and Research (Grant-in-Aid)	60,000	45,000 0 0	15,000 0 0	—	—	
P.5.—Cost of Turf Production Scheme hitherto undertaken by County Councils (Grant-in-Aid)	1,900,000	222,667 0 0	1,677,333 0 0	—	—	
LABOUR COURT.						
Q.1.—Salaries, Wages and Allowances	20,659	20,816 3 5	—	—	157 3 5	
Q.2.—Travelling Expenses	1,200	1,095 10 0	104 10 0	—	—	
Q.3.—Incidental Expenses	1,150	1,506 1 7	—	—	356 1 7	
INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS.						
R.1.—Annual Grant towards the Expenses of Administration	15,000	15,000 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.
R2.—Grant towards Expenses of Special Investigations	5	—	5 0 0	—	—	—
R3.—Grant towards the Cost of Land, Buildings and Equipment ...	32,000	7,116 12 2	24,883 7 10	—	—	—
RURAL ELECTRIFICATION.						
S.—Repayment of Advances for Rural Electrification	225,000	225,000 0 0	—	—	—	—
GROSS TOTAL	£16,855,685	14,625,479 19 2	2,260,846 13 2	30,641 12 4		
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £2,230,205 0 10			
T—Appropriations in Aid ...	3,300	6,782 2 11	Surplus of Appropriations in Aid realized. £3,482 2 11			
NET TOTAL	£16,852,385	14,618,697 16 3	Total Surplus to be surrendered. £2,233,687 3 9			

	Estimated.		Realized.	
	£	£ s. d.	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer :—				
(1) Fees under the Minerals Development Act, 1940 ...	1,600		2,854 13 10	
(2) Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid to the Garda Síochána in respect of the issue of vehicle plates) ...	1,645		2,057 5 4	
(3) Fees under the Control of Manufactures Act, 1934	1		4 0	
(4) Fees under the Agricultural Produce (Cereals) Acts, 1933 to 1939 ...	150		170 0 4	
(5) Fees under the Insurance Act, 1936 ...	7		33 5 0	
(6) Fees under the Cement (Amendment) Act, 1938 ...	500		1,627 18 4	
(7) Fees under the Trade Union Act, 1941 ...	10		1 0 0	
(8) Fees under the Sugar (Control of Import) Act, 1936 ...	1,000		3,021 18 5	
(9) Licence and other fees payable under the Supplies and Services (Temporary Provisions) Act, 1946	5,000		2,643 1 10	
(10) Proceeds of sales of turf produced by Bord na Móna (Subhead P.5.) ...	1,800,000		43,202 8 7	
(11) Fees under the Harbours Act, 1946 ...	25		—	
(12) Miscellaneous ...	1,000		11,595 0 1	
	£1,810,938		£67,206 15 9	

Details of the miscellaneous receipts are as follows:—

	£	s.	d.
Payment by Bord na Móna of balance of interest on advances made for the development of Clonsast bog	10,221	10	2
Balance of Drumm Battery Suspense Account	773	16	11
Fees paid for turf cutting on land taken into possession under the Emergency Powers Order, 1939	389	0	0
Recovery from Grand Canal Company in respect of Robertstown House	100	0	0
Other miscellaneous receipts	110	13	0
	<hr/>		
	£11,595	0	1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to staff changes and vacancies.

A.A.—Payment for clerical work done under contract for the writing of new ration books. This expenditure was not foreseen when the estimate was being prepared (Department of Finance minute E. 76/1/42).

B.—Saving mainly due to a reduction in the number of Inspectors with consequent decreased travelling and subsistence expenses.

C.1.—Excess mainly due to the charge of approximately £492 in connection with the hold up of normal milk supplies in the Cavan, Meath and Monaghan areas (*see* Subhead T (5)).

C.2.—Saving mainly due to the provision made for travelling and subsistence expenses not having been utilised.

D.—Saving due to the decreased use of telephone services.

E.—Saving due to the discontinuance of the periodical press notices relating to retail prices and to the insertion of other notices, relating to rationing, etc., having been curtailed.

G.—The number of apprentices who were required to attend courses of training was less than was anticipated.

H.—Excess due to subscription of approximately £248 to the International Wheat Council which was not foreseen when the estimate was being prepared (Department of Finance minute S. 75/3/47).

I.1.—Saving due to a slightly more favourable rate of exchange than was anticipated having been obtained.

I.2.—A delegation was not appointed to attend the meeting of the Organisation. The expenditure under this heading represents the balance due on claims relating to a previous meeting which were under examination at the close of the last account.

J.—Saving due to reduction in number of staff engaged on the administration of the scheme.

K.—Composed of subsidy savings on oatmeal (approximately £33,027), sugar (£533,321) and margarine (approximately £163,180) modified by excesses on flour (approximately £209,643), batch bread (approximately £45,953), wheaten meal (approximately £17,016) and tea (approximately £75,000). The saving on (1) oatmeal, was due to a revision of the basis on which subsidy was payable, (2) sugar, due to the withdrawal of subsidy on sugar used for catering and manufacturing purposes and (3) margarine, owing to discontinuance of subsidy as from 1st April, 1948. The excess

on (1) flour, was mainly due to adjustments in quantities and prices of wheat and flour, (2) batch bread, was due to certain claims which were under examination at the close of the previous year coming in course of payment in this year, (3) wheaten meal, was owing to revision of the basis on which subsidy was payable and (4) tea, was due to the increase as from 1st June, 1948, in ration from $1\frac{1}{2}$ ozs. to 2 ozs. per week.

M.—Excess mainly due to accounts from local authorities, which were under examination at the close of the previous year, coming in course of payment within the year of this Account.

N.—Compensation payments were less than was anticipated due to the cessation of the hand-won turf production scheme.

O.1.—Certain work in the Slieveardagh coalfield did not start until September, 1948. In addition, progress in the early stages was slower than was anticipated.

O.2.—As it was considered necessary to obtain further expert advice before large scale operations were undertaken on the exploration and development of mineral resources at Avoca, expenditure to the extent anticipated was not incurred.

O.3.—Negotiations with the owners of lands acquired were not completed in time to enable compensation to be paid by 31st March, 1949.

O.4.—Owing to underground difficulties which could not be foreseen and delays caused by failure of plant and equipment it was not found possible to have drilling carried out to the extent anticipated.

P.2. and P.3.—Due to the improvement in the fuel situation it was found possible to curtail activities in connection with turf marketing and to discontinue publicity in connection with private turf production.

P.4.—Saving due to non-delivery of certain plant and equipment and to the suspension of certain experiments for which provision had been made.

P.5.—The original estimate was based on a total production of 600,000 tons of turf comprising 350,000 tons of hand-won and 250,000 tons of semi-automatic machine turf. Subsequently, it was decided to confine production under this scheme to semi-automatic machine turf and to produce 200,000 tons. The quantity actually produced was 90,000 tons. Bord na Móna's explanation of the reduced production was that it was due to adverse weather conditions, late arrival of machines from abroad and inexperience of crews operating the machines.

Q.1.—Excess due to revision of salary scales which was not anticipated when the estimate was being prepared.

Q.2.—It was not necessary for the members and staff of the Court to travel to local hearings to the extent anticipated.

Q.3.—Excess due to number of disputes referred to the Labour Court being greater than was anticipated with a consequent increase in advertising expenses.

R.2.—No special investigations were undertaken during the year.

R.3.—It was not found possible to start on the erection of a new laboratory for the Institute until November, 1948. In addition to the saving incurred thereby the provision made for equipment of the laboratory was not consequently utilised.

T.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936	... 2,500	3,244	7 5

	£	£	s.	d.
(2) Repayment on account of salaries, etc., of officers serving on commissions (Subhead A.) and recovery under Section 10 (1) of the Road Traffic Act, 1933 ...	570	2,208	1	1
(3) Fees paid to the Registrar of Friendly Societies ...	60	114	12	9
(4) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1939	10	86	0	0
(5) Miscellaneous receipts	160	1,129	1	8
	<u>£3,300</u>	<u>£6,782</u>	<u>2</u>	<u>11</u>

- (1) The expenses of administering the Weights and Measures Acts were greater than was anticipated with a consequent increase in the amount of the contributions recoverable.
- (2) The number of officers on loan was greater than was anticipated. In addition, sums due in respect of officers loaned in previous years were received in this financial year.
- (3) This estimate is of a conjectural nature.
- (4) Surplus due to fee paid on a guarantee given during the year which could not have been foreseen when the estimate was being prepared.
- (5) Surplus mainly due to the receipt of (1) £473, approximately, in respect of an overpayment in a previous year and (2) £430, approximately, in connection with sales of milk during the hold up of normal milk supplies in the Cavan, Meath and Monaghan areas (see Subhead C.1.).

EXTRA REMUNERATION (exceeding £30).

The permanent Secretary received from Aer Rianta, Teoranta, an allowance at the rate of £300 per annum for acting as a Director for the period 1st April, 1948, to 16th March, 1949.

A Deputy Secretary received from Ceimici, Teoranta, an allowance at the rate of £150 per annum for acting as a Director and an allowance at the rate of £250 per annum from Irish Steel Holdings, Ltd., for acting as Chairman.

An Assistant Secretary received from Aer Rianta, Teoranta, an allowance at the rate of £300 per annum for acting as a Director.

The Director of Geological Survey received an allowance at the rate of £150 per annum for acting as a Director of Mianraí, Teoranta.

A Senior Staff Officer and a Clerical Officer received £32 and £41 17s. 6d., respectively, in respect of broadcasting fees (Vote 62).

Eighteen Clerical Officers, seven Writing Assistants, nine Typists, one Temporary Male Clerk, three Temporary Clerical Assistants and six Paperkeepers received sums varying from £30 ls. to £86 18s. in respect of overtime.

NOTES.

This Account includes expenditure of approximately £4,395 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

An *ex-gratia* payment of eighteen shillings was made to an officer in respect of medical expenses and damage to clothing incurred in consequence of an accident in the Kildare Street premises (Subhead C.1.) (Department of Finance minute P.7/12/48).

A dead rent of £30 was met to the extent of 2s. 9d. in the £ by a firm which was in voluntary liquidation (Department of Finance minute S.99/24/34).

Payment of an amount of 4s. 9d. due for excess turf cutting was waived (Department of Finance minute S. 56/4/44).

An amount of £26, approximately, is charged to Subhead B. in respect of rooms booked but not occupied by the Minister on the occasion of a visit to the United States (Department of Finance minute S.105/57/48).

An amount of £4 5s. 3d., in respect of dead rent due on a mining lease which was written off as irrecoverable in the 1939-40 Appropriation Account, was received during this financial year.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th November, 1949.

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

W. E. WANN,
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, 1949, 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	187,744	161,057 5 8	26,686	14 4	—	—
B.—Travelling Expenses	5,000	3,311 13 3	1,688	6 9	—	—
C.—Telegrams and Telephones	8,000	5,262 6 8	2,737	13 4	—	—
D.—Incidental Expenses	2,500	2,425 5 3	74	14 9	—	—
E.—Acquisition of Land, Buildings, etc.	100,000	12,391 13 4	87,608	6 8	—	—
F.—Rent and Rates on Land, etc.	6,500	9,326 4 0	—	—	2,826	4 0
G.—Constructional Works including furnishing of Buildings—Shannon Airport	400,000	165,994 2 10	234,005	17 2	—	—
H.—Constructional Works including furnishing of Buildings—Dublin Airport	350,000	134,741 8 9	215,258	11 3	—	—
I.—Constructional Works including furnishing of Buildings—Other Airports	10	5 15 0	4	5 0	—	—
J.—Maintenance Works including Supplies, renewal of Furniture and Fittings—Shannon Airport, etc.	20,410	24,309 7 0	—	—	3,899	7 0
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	8,200	12,195 16 10	—	—	3,995	16 10
L.—Road Services—Shannon Airport	22,000	20,538 12 10	1,461	7 2	—	—
M.—Management of Dublin Airport	17,500	6,127 18 3	11,372	1 9	—	—
N.—Subsidy in respect of Air Services	600,000	—	600,000	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
O.—Expenses in connection with International Aviation Organisations	22,599	29,549 14 6	—		6,950 14 6	
METEOROLOGICAL SERVICES.						
P.—Salaries, Wages and Allowances	109,692	91,068 6 0	18,623 14 0		—	
Q.—Travelling Expenses ...	3,000	3,098 19 3	—		98 19 3	
R.—Incidental Expenses ...	3,000	737 5 7	2,262 14 5		—	
S.—Telegrams and Telephones	21,000	16,001 7 2	4,998 12 10		—	
T.—Equipment	20,400	16,552 14 0	3,847 6 0		—	
U.—Expenses in connection with International Meteorological Organisations	3,000	448 0 0	2,552 0 0		—	
GROSS TOTAL ... £	1,910,555	715,143 16 2	1,213,182 5 5		17,771 1 7	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,195,411 3 10			
<i>Deduct :—</i>						
V.—Appropriations in Aid ...	232,265	169,952 10 0	Deficiency of Appropriations in Aid realized. £62,312 10 0			
NET TOTAL ... £	1,678,290	545,191 6 2	Net Surplus to be surrendered. £1,133,098 13 10			

Extra Receipts payable to Exchequer :—

	Estimated.		Realized.	
	£	£ s. d.	£	s. d.
1. Receipt from Aer Rianta, Teoranta, in respect of profit on management of Dublin Airport ...	—		10,787	15 3
2. Refunds from Electricity Supply Board in respect of overcharges in closed years	—		7,894	12 11
3. Sale of obsolete and surplus plant, furniture and equipment	—		674	10 9
4. Compensation in respect of damage to property and loss of time owing to stoppage of work arising out of damage to a dredger	—		65	16 0
5. Hire of plant	—		8	10 0
6. Miscellaneous	—		36	16 9
			£19,468	1 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff vacancies.
- B.—Saving due to a reduction in travelling following completion of the main works at Shannon Airport.
- C.—Projected telephone circuits for which provision was made were not installed.
- D.—Casual variation.
- E.—Saving due mainly to failure to reach agreement with land owners and to delays in producing evidence of title.
- F.—The excess was due to an increase in the Poor Law Valuation at Shannon Airport being made retrospective to 1947-48 and the increase in the rates for the year under review being greater than was anticipated.
- G.—Progress on certain works was slower than was anticipated, and other works for which provision had been made were not carried out as a direct result of general instructions given by the Government that economies should be effected wherever possible.
- H.—Progress on certain works was slower than was anticipated, and other works for which provision had been made were not carried out in view of the directions of the Government referred to in the preceding explanation.
- I.—Token provision.
- J.—The excess was due mainly to underestimation of the amount of maintenance work and increases in the cost of labour.
- K.—Electricity accounts for a period of seventeen months came in course of payment owing to protracted negotiations with the Electricity Supply Board concerning rates of charges.
- L.—Casual variation.
- M.—The estimate submitted by Aer Rianta, Teoranta, provided for a management loss of £17,000 whereas the actual loss was £4,689 10s. 11d. The expenditure of £1,438 7s. 4d. relates to the recoupment to the company of certain small items of capital expenditure.
- N.—No payments in respect of subsidy could be made to Aer Rianta, Teoranta, pending the enactment of legislation to extend the subsidy limit contained in the Air Navigation and Transport Acts, 1936-46.
- O.—The excess was due to the payment of an extra half year's subscription to the International Civil Aviation Organisation owing to its decision to bring forward the commencement of its financial year from July to January. Owing to a doubt as to the date from which the International Agreement covering the North Atlantic Weather Stations was to operate, two years' contributions came in course of payment.
- P.—Saving due to staff vacancies.
- Q.—Casual variation.
- R.—Saving due to (a) the postponement of the introduction of uniforms for meteorological staff and (b) the cost of the carriage of hydrogen cylinders being less than expected as the suppliers were unable to meet demands in full.
- S.—The establishment of certain reporting stations in which telephones were to be installed was delayed.
- T.—Certain equipment for which provision was made was not purchased.

U.—The number of international conferences to which representatives were sent was less than had been anticipated.

V.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
(1) Receipts from fees payable under the Air Navigation (General) Regulations, 1930	1,100	446	13 10

SHANNON AIRPORT.

(2) Receipts in respect of landing fees, etc. ...	150,000	100,286	3 1
(3) Receipts from sale of crops, and from lettings of lands and other property, including rooms, etc. ...	57,300	49,985	5 4
(4) Concession fees	5,500	3,978	3 1
(5) Receipts from catering service	500	—	
(6) Receipts from admission charges to Airport ...	3,500	2,398	2 6
(7) Receipts from the road services	12,000	10,853	2 4
(8) Miscellaneous receipts including agency fees, hire of plant and ambulance, and services of Airport Medical Officer and Nurse	600	534	18 1

DUBLIN AIRPORT.

(9) Receipts from lettings of surplus lands ...	1,700	1,429	7 5
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METEOROLOGICAL SERVICES.

(10) Receipts in respect of the supply of meteorological information	53	27	6 10
(11) Income from Rosse Fund	12	13	7 6
	£232,265	£169,952	10 0

(1) The number of applications for certificates of airworthiness for aircraft and for pilots' and engineers' licences was less than was anticipated.

(2) The anticipated increase in air traffic was not realized in full and landing charges were reduced at the beginning of the year.

(3) There was a delay in collecting some of the rents due to the need for making adjustments.

(4) The volume of traffic passing through the airport, on which this revenue mainly depends, was less than was anticipated.

(5) There were no receipts from the catering service as the audit of accounts was delayed pending the determination of certain financial adjustments affecting the accounts.

(6) Unfavourable weather in the summer of 1948 reduced the number of visitors.

(7) and (8) Casual variations.

(9) There was a reduction in the area of land available for letting, owing to the construction of runways.

(10) and (11) Casual variations.

EXTRA REMUNERATION (exceeding £30).

From this Vote nine Air Traffic Control Officers, three Temporary Air Traffic Control Officers, six Radio Supervisors, fifty-four Aviation Radio Operators, eighty-one Temporary Aviation Radio Operators, four Clearance Officers, four Supervising Meteorological Officers, two Meteorological Officers, five Senior Meteorological Assistants, forty-eight Meteorological Assistants, sixteen Clerical Officers, one Chief Coxswain, two Coxswains, eight Deckhands, one Supervising Airport Protection Officer, one Airport Protection Officer, three Electricians, one Driver, two Driver Handymen and one Storekeeper were paid sums varying from £30 0s. 9d. to £191 6s. 0d. in respect of extra attendance and special duties.

NOTES.

The Account of another Office includes expenditure of £403 14s. 3d. in respect of remuneration of staff temporarily lent, without repayment, to this Department.

This Account includes expenditure of £283 12s. 10d. in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

Equipment valued at £568 4s. 6d. was taken over without repayment from Department of Defence (Department of Finance minutes S.99/32/41 and S.8/16/45).

Equipment valued at £7 7s. 6d. was taken over from Department of Social Welfare (Department of Finance minute S.99/42/43).

Empty cases and containers valued at £209 18s. 6d. were transferred to Department of Posts and Telegraphs in the years 1947-48 and 1948-49 (Department of Finance minute S.99/21/49).

Airport equipment valued at £100 and two pumps valued at £40 were transferred to the Office of Public Works, without repayment (Department of Finance minutes S.103/13/48 and S.59/4/43).

Subhead C. of this Account includes payments of £387 12s. 10d. and £31 2s. 2d. in respect of the installation and rental of telephone circuits at Foynes for a period during which no service was rendered, the installations having been surrendered prior to the expiration of the minimum term of Agreement (Department of Finance minutes S.99/19/43 and S.38/8/36).

Subhead D. of this Account includes a payment of £12 17s. 6d. for repairs to a car, the property of a member of the public, which was damaged in a collision with a lorry owned by the Department. The cost of repairing the Department's lorry was £1 15s. 0d. (Department of Finance minute S.48/9/48).

Subhead G. includes expenditure amounting to £25 7s. 1d. in respect of dredging, etc., of the Shannon at Rineanna to provide an anchorage for the Crash Launch. This amount was offset by the receipt of £58 16s. 0d. from the underwriters in respect of damage to the dredger. The work which was carried out in 1945-46 proved ineffective owing to silting of the river. Expenditure in previous years in connection with this work amounted to £1,434 15s. 0d. (Department of Finance minute S.99/1/44).

Subhead H. includes expenditure of £5,613 8s. 5d. in respect of architects' fees and expenses for preliminary work in connection with a proposed Aircraft Repair Depot at Dublin Airport. The project was abandoned. Further expenditure will be included in the Account for 1949-50 (Department of Finance minute S.99/32/41).

Subhead L. includes expenditure amounting to £182 19s. 0d., £400 8s. 0d., £787 5s. 0d. and £22 15s. 0d. in respect of subsidised transport of Immigration, Customs and Excise and Post Office staffs, and of Army personnel engaged in training of staff in the operation of Ground Control Approach Apparatus, respectively (Department of Finance minute S.99/63/42).

An *ex-gratia* payment of £113 1s. 0d. over and above the contract price was made to a contractor in respect of an error made in computing his tender (Subhead H.) (Department of Finance minute S.9/13/39).

An *ex-gratia* payment of £2 was made to a member of the meteorological staff at Shannon Airport in respect of medical expenses incurred by him arising out of an injury received during the fire in the Control Tower (Subhead D.) (Department of Finance minute E.109/3/43).

An *ex-gratia* payment of £3 15s. 0d. was made to a member of the staff of Shannon Airport in respect of medical expenses incurred by him as a result of an accident on 21st December, 1947 (Subhead D.) (Department of Finance minute E.109/3/43).

A claim for 15s. in respect of a landing by a private aircraft at Shannon Airport was written off (Department of Finance minute S. 99/12/42).

A claim for £196 12s. 11d. in respect of rent and concession fee for accommodation at Shannon Airport during the period 27th August, 1947, to 31st December, 1947, was abandoned (Department of Finance minute S.55/8/48).

A claim for £9 4s. 0½d. in respect of the attendance of the Fire Crew at a motor car fire near Shannon Airport was abandoned owing to the difficulty of proving the liability of the car owner (Department of Finance minute E. 75/4/45).

A claim for £1 15s. 0d. for the removal to Limerick Hospital of an employee of one of the air companies at Shannon Airport, who, when off duty, met with an accident which proved fatal, was abandoned on compassionate grounds (Department of Finance minute S.103/11/46).

A claim for £15 3s. 8d. against the former occupant of an office in the Temporary Terminal Building, Shannon Airport, in respect of two months' rent in lieu of notice was abandoned (Department of Finance minute S.55/10/48).

A claim for £30 13s. 5d. in respect of the letting of land at Dublin Airport in 1946-47 was abandoned (Department of Finance minute S.55/17/48).

Certain lands, used for civil aviation purposes, at Shannon and Dublin Airports and the interests in certain land at Dublin Airport have been transferred to the Department from the Department of Posts and Telegraphs (Department of Finance minute S.41/14/36).

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
2nd December, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

CHILDREN'S ALLOWANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Children's Allowances (No. 2 of 1944 and No. 8 of 1946).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Children's Allowances : Allowances under the Children's Allowances Acts, 1944 and 1946 :— <i>Original</i> £2,150,000 <i>Supplementary</i> 50,000	2,200,000	2,172,342 8 9	27,657 11 3	—		
Losses	—	1 2 6	—	1 2 6		
TOTAL ...£	2,200,000	2,172,343 11 3	27,657 11 3	1 2 6		
Surplus to be surrendered ...			£27,656 8 9			

	Estimated.		Realized.	
	£	£ s. d.	£	s. d.
Extra Receipts payable to Exchequer :—				
Recoveries of children's allowances overpaid	100		74 11 0	
Miscellaneous	—		24 15 6	
	£100		£99 6 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The allowances paid during the year were less than anticipated.

Losses—A sum of £1 2s. 6d. irregularly paid in the year 1945-46 has been treated as irrecoverable and is charged to this subhead under authority of Department of Finance minute S.99/23/45.

NOTES.

Children's allowances were found to have been overpaid during 1948-49 to the extent of £147 5s. 0d. Of this amount £44 12s. 6d. was recovered by deduction from allowances to which the persons concerned subsequently became entitled, whilst £10 10s. 0d. has been 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 £107 2s. 6d. had been overpaid in previous years. Of this amount £34 has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £11 has been recovered in cash and treated as Exchequer Extra Receipts.

Of the amount of allowances shown in previous Appropriation Accounts to have been overpaid, the sum of £66 12s. 6d. has been recovered by deduction and is reflected as a short-issue in the present Account, whilst £53 1s. 0d. has been recovered in cash and treated as Exchequer Extra Receipts.

Sanction has been given to waive recovery of the sum of £34 7s. 6d. overpaid in the year 1945-46 (Department of Finance minute S.99/23/45).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIOLAIGH,
25 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

TRANSPORT AND MARINE SERVICES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 1939, 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) ; for expenses in connection with the issue of Medals and Certificates ; for payments in connection with the provision or removal of certain Protective Equipment for Ships ; 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.	£ s. d.	
TRANSPORT SERVICES.						
A.—Payments in respect of Steamer Services ...	5,300	6,164 17 6	—		864 17 6	
HARBOURS.						
B.—Grants for Harbours ...	192,000	158,032 5 6	33,967 14 6		—	
MARINE SERVICE.						
C.—Salaries, Wages and Allowances ...	10,447	9,086 12 7	1,360 7 5		—	
D.—Travelling Expenses ...	350	277 11 11	72 8 1		—	
E.—Incidental Expenses ...	40	49 5 11	—		9 5 11	
F.—Telegrams and Telephones	120	105 4 3	14 15 9		—	
G.—Inquiries into Shipping Casualties ...	5	5 19 7	—		19 7	
H.—Services in connection with Wreck and Salvage ...	750	149 10 11	600 9 1		—	
I.—Relief of Distressed Seamen	5	31 4 11	—		26 4 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	15,000	13,700 18 4	1,299 1 8		—	
K.2.—Medical Expenses of Seamen, including the cost of Hospital Treatment and other Miscellaneous Items ...	50	61 3 9	—		11 3 9	

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
L.—Medals and Certificates ...	1,000	—			1,000	0	0
M.—Grants in respect of the provision or removal of Protective Equipment against Magnetic Mines	1,800	1,820	11	8	—	20	11 8
COAST LIFE SAVING SERVICE.							
N.1.—Salaries, Wages and Allowances ...	3,406	3,746	2	2	—	340	2 2
N.2.—Travelling Expenses ...	550	499	18	8	50	1	4
N.3.—Incidental Expenses ...	200	259	5	1	—	59	5 1
N.4.—Coast Communication Telephone Service ...	1,200	1,072	3	3	127	16	9
GROSS TOTAL ...£	232,228	195,062	16	0	38,497	14	7
					Surplus of Gross Estimate over Expenditure. £37,165 4 0		
<i>Deduct :—</i>	Estimated.	Realized.			Deficiency of Appropriations in Aid realized. £2,112 3 9		
O.—Appropriations in Aid ...	15,568	13,455	16	3			
NET TOTAL ...£	216,660	181,606	19	9	Net Surplus to be surrendered. £35,053 0 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was caused by the necessity to make unforeseen advance payments to the company operating the steamer service.
- B.—Improvement works were held up at certain harbours by delay in the supply of materials. In other cases expenditure on preliminary surveys was less than anticipated. It was possible to carry out only a part of the programme of dredging due to lack of equipment. Owing to improved trading conditions the need for grants towards the essential maintenance of harbours did not arise to the extent expected.
- C.—The saving, which was offset to a small extent by increases in remuneration, was due to staff vacancies, transfers and replacements, and to the fact that the provision for additional staff was not used.
- D.—Travelling was somewhat less than anticipated and certain claims were not presented until the year had closed.
- E.—The expenditure on uniforms and advertising was greater than anticipated.
- F.—Telephone calls were fewer than anticipated.
- G.—Casual variation.

H.—The quantity of wreck dealt with showed a greater decline than was anticipated. Receipts are shown under Subhead O. (Appropriations in Aid).

I.—The expenditure relates mainly to three cases of repatriation of distressed seamen.

J.—No acquisitions were made.

K.1.—The provision made for new claims was greater than required.

K.2.—Casual variation.

L.—Difficulties in securing a suitable design retarded progress and no expenditure fell to be met within the year.

M.—Casual variation.

N.1.—The excess is due to increases in remuneration granted to the Coast Life Saving Service Volunteer Crews; offset to a considerable extent by a saving due to a staff vacancy.

N.2.—Travelling was less than anticipated due to a vacancy in a post of Superintendent over the greater part of the year.

N.3.—The excess is due to unforeseen expenditure on advertising and to expenditure on miscellaneous items being greater than anticipated.

N.4.—The number of telephone calls was less than anticipated.

O.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
1. Fees for survey and inspection of ships ...	500	473	17	8
2. Fees for examinations of Masters, Mates, and Engineers, etc.	100	69	10	6
3. Payments by the Commissioners of Irish Lights:—				
(a) In respect of the services of Surveyors (Subhead C.)	600	497	16	6
(b) In respect of the cost of lighthouse telephones (Subhead N.4.)	170	505	14	3
4. Mercantile Marine Office fees (including overtime charges in respect of Surveyors)	550	482	11	0
5. Sale of protective equipment removed from Irish ships	100	48	10	0
6. Foreshore rents and licence fees	260	344	12	2
7. Sales of wreck	1,000	316	4	3
8. Commission on wreck	60	16	1	0
9. 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
10. Net annual rental payable by Córas Iompair Éireann under agreement for absorption of certain colliery railways	2	1	19	0
11. Payments by the Galway Bay Steamboat Co., Ltd., of sums recovered by way of insurance or otherwise arising out of the casualty to S.S. "Dun Aengus" (See Subhead A.)	9,000	7,425	0	0

				£	£	s.	d.
12. Miscellaneous	...	...	...	48	95	18	11
	TOTAL	...	...	£15,568	£13,455	16	3

1. No closer estimate was practicable.
2. Fewer candidates than anticipated presented themselves for examination.
3. (a) Payment in respect of the final quarter was not received within the year. The contribution payable was increased with effect from 1st July, 1948.
(b) The receipts included arrears from previous years following revision of the apportionment of the telephone rentals.
4. The receipts depend on the extent to which the services provided will be utilised and a close estimate is not possible.
5. It was not found possible to collect and dispose of all the material within the year.
6. Applications for licences to remove beach material were more numerous than anticipated and new foreshore leases were granted during the year.
- 7 and 8. See under Subhead H.
11. The Galway Bay Steamboat Co., Ltd., were unable to recover in full their claim against the underwriters within the year.
12. The estimate embraces items liable to casual variation such as fines and forfeitures on seamen.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th November, 1949.

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

W. E. WANN,
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, 1949, compared with the sum granted, for Expenses in connection with Unemployment Insurance (including Contributions to the Unemployment Fund and the cost of Supplements), Unemployment Assistance (including the cost of Supplements and Allowances), the Special Register of Agricultural and Turf Workers, and the provision of Labour for Harvest Work (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; Nos. 22 and 37 of 1946; No. 39 of 1947; and No. 17 of 1948).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Payments to the Unemployment Fund ...	608,000	461,522 14 11	146,477 5 1	—	—	
B.—Payments to Associations	75	67 19 8	7 0 4	—	—	
C.—Advances to Workpeople for Fares ...	50	100 0 6	—	50 0 6	—	
D.—Unemployment Assistance and Supplements :— <i>Original</i> £1,327,000 <i>Supplementary</i> 197,000	1,524,000	1,498,896 15 2	25,103 4 10	—	—	
E.—Allowances in Kind ...	10	118 0 4	—	108 0 4	—	
F.—Transfer of Harvest Workers ...	10,000	48 3 8	9,951 16 4	—	—	
H.—Special Register of Agricultural and Turf Workers :— <i>Original</i> ... Nil <i>Supplementary</i> £43	43	42 16 8	3 4	—	—	
H.H.—Losses and Compensation ...	—	57 14 10	—	57 14 10	—	
	2,142,178	1,960,854 5 9	181,539 9 11	215 14 8	—	

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) ...	142,330	—	142,330	0 0	—	—
GROSS TOTAL:— <i>Original</i> £1,945,135 <i>Supplementary</i> 54,713 —————£	1,999,848	1,960,854 5 9	39,209 9 11		215 15 8	
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £38,993 14 3			
<i>Deduct :—</i> G.—Appropriations in Aid :— <i>Original</i> ... £765,755 <i>Supplementary</i> 27,800 —————	793,555	843,479 14 0	Surplus of Appropriations in Aid realized. £49,924 14 0			
NET TOTAL :— <i>Original</i> £1,179,380 <i>Supplementary</i> 26,913 —————£	1,206,293	1,117,374 11 9	Total Surplus to be surrendered. £88,918 8 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the cessation of cash supplements following on the passing of the Social Welfare Act, 1948 ; offset to some extent by increase in Exchequer contributions towards unemployment benefit and other payments under the Unemployment Insurance Acts.
- B.—Estimated as closely as practicable.
- C.—Advances were more numerous than was anticipated.
- D.—The expenditure on unemployment assistance was somewhat less than expected.
- E.—Claims in respect of food vouchers issued in prior years were greater than anticipated.
- F.—The saving on this subhead is due to the discontinuance of the Harvest Labour Scheme from October, 1947. The expenditure in 1948-49 consisted of residual payments in respect of the Scheme in 1947-48.
- H.H.—(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 £ s. d.
8 2 1
- (2) Unrecovered balances of irregular payments of unemployment assistance made in the year 1942-43 hitherto held in suspense and now treated as irrecoverable (Department of Finance minute S.99/25/36) 49 2 9
- (3) Payment in respect of unemployment assistance irregularly made during the year and written off as recovery was impracticable 10 0
- £57 14 10

G.—Appropriations in Aid :—	Estimated.	Realized.	
	£	£	s. d.
(1) Contribution from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 3 of the Unemployment Insurance Act, 1933 :—			
<i>Original</i>	£231,450		
<i>Supplementary</i>	36,800		
	268,250	259,208	16 2
(2) Repayment of sums advanced to workpeople ...	50	31	6 0
(3) Contribution from the Unemployment Fund under Section 5 of the Unemployment Assistance (Amendment) Act, 1938	300,000	300,000	0 0
(4) 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 :—			
<i>Original</i>	£234,000		
<i>Less Supplementary</i>	9,000		
	225,000	283,964	13 6
(5) Recoveries of unemployment assistance overpaid	250	262	9 4
(6) Miscellaneous	5	12	9 0
TOTAL :—			
<i>Original</i>	£765,755		
<i>Supplementary</i>	27,800		
	£793,555	£843,479	14 0

(1) This item varies with the contribution income of the Unemployment Fund.

(2) The deficiency was due to the fact that advances made towards close of the financial year were not repaid until the following year (*see* Subhead C.).

(4) The surplus was due to instalments being received before the close of the financial year which it was expected would not have been received until the following year.

(5) No closer estimate was practicable.

(6) This item cannot be forecast with any degree of certainty.

NOTES.

In addition to cash recoveries accounted for under Subhead G., further recoveries totalling £706 19s. 6d. 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 sum of £18 6s. 2½d. made up of unrecovered balances of irregular payments of unemployment assistance which were included in the Account for 1942-43 has been treated as irrecoverable (Department of Finance minute S.99/25/36).

Included in Subhead D. is a charge of 11d., representing payments of unemployment assistance made in 1946-47 and 1947-48, for which the vouchers were incomplete (Department of Finance minute S.70/3/35).

In addition to those recorded in previous Appropriation Accounts, issues of food vouchers in excess of title to an equivalent of 503 single unit vouchers to the value of £59 4s. 4d. have been recorded up to the close of this Account as having been made at local offices. Of these issues 82 occurred in 1942-43, 97 in 1943-44, 87 in 1944-45, 94 in 1945-46 and 143 in 1946-47 (Department of Finance minute S.99/16/42).

D. J. O'DONOVAN,

Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
2 Nollaig, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 and No. 45 of 1947).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages and Allowances	16,395	15,958 1 1	436 18 11		—	
B.—Travelling and Incidental Expenses	100	337 8 1	—		237 8 1	
C.—Expenses in connection with International Organizations	765	431 13 2	333 6 10		—	
TOTAL	£ 17,260	16,727 2 4	770 5 9		237 8 1	

Surplus to be surrendered ... £532 17 8

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer:—			
Fees	{	Patents	12,500 13,137 5 0
		Trade Marks and Designs	5,550 5,639 17 6
		Miscellaneous	700 219 3 2
		<u>£18,750</u>	<u>£18,996 5 8</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to staff vacancy remaining unfilled.
- B.—Expenditure incurred in sending a delegation to a conference of the International Copyright Union at Brussels was not foreseen when the estimate was prepared.
- C.—The anticipated contributions to meet higher administrative costs of the International Union for the Protection of Industrial Property and the International Union for the Protection of Artistic and Literary Works were not in fact demanded.

NOTE.

This Account includes expenditure of £9 15s. 4d. in respect of the remuneration of an officer temporarily lent, without repayment, to another Department.

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
25th November, 1949.

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

W. E. WANN,
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, 1949, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 and 46 Vict., c. 74; 8 Edw. 7, c. 48; 1 and 2 Geo. 5, c. 26; the Telegraph Acts, 1863 to 1928; No. 14 of 1940 (secs. 30 and 31); No. 14 of 1942 (sec. 23); etc.), and of certain other Services administered by that Office.

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
SALARIES, WAGES AND ALLOWANCES.								
A.1.—Headquarters Offices ...	337,090	0 0	342,599	19 1	—		5,509 19 1	
A.2.—Metropolitan Offices ...	770,350	0 0	812,314	11 7	—		41,964 11 7	
A.3.—Provincial Offices:—								
<i>Original</i> ...	£1,722,910							
<i>Supplementary</i> ...	80,000							
	1,802,910	0 0	1,963,260	6 5	—		160,350 6 5	
A.4.—Stores Branch ...	99,840	0 0	107,135	0 1	—		7,295 0 1	
AA.—Payment to other Administrations in respect of Services rendered by Agency ...	2,700	0 0	3,929	15 6	—		1,229 15 6	
B.—Travelling Expenses ...	17,720	0 0	23,546	14 3	—		5,826 14 3	
BB.—International and other Conferences and Conventions ...	3,300	0 0	3,866	9 8	—		566 9 8	
C.—Rent, Office Fittings, etc. ...	36,330	0 0	41,374	1 8	—		5,044 1 8	
D.—Purchase of Sites, etc. (Postal and Telegraph Services only)	9,150	0 0	5,005	19 3	4,144	0 9	—	
CONVEYANCE OF MAILS.								
E.1.—Conveyance of Mails by Rail:—								
<i>Original</i> ...	£257,150							
<i>Supplementary</i> ...	35,780							
	292,930	0 0	294,234	2 2	—		1,304 2 2	
E.2.—Conveyance of Mails by Road	80,300	0 0	89,742	4 6	—		9,442 4 6	
E.3.—Packet Services at Home ...	1,430	0 0	1,523	10 10	—		93 10 10	
E.4.—Packet Services—British and Foreign ...	21,550	0 0	20,000	0 0	1,550	0 0	—	
E.5.—Conveyance of Mails by Air:—								
<i>Original</i> ...	£87,100							
<i>Supplementary</i> ...	13,000							
	100,100	0 0	120,823	0 9	—		20,723 0 9	

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
					Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
F.—Railway Companies, etc., for Services in connection with Telegrams	90	0 0	76	17 8	13	2 4	—	
STORES OTHER THAN ENGINEERING MATERIALS.								
G.1.—Stores	122,275	0 0	113,802	3 5	8,472	16 7	—	
G.2.—Uniform Clothing ...	38,720	0 0	37,967	15 0	752	5 0	—	
G.3.—Manufacture of Stamps, etc.	12,125	0 0	17,545	12 1	—		5,420	12 1
INCIDENTAL EXPENSES, LAW CHARGES, ETC.								
H.1.—Law Charges	250	0 0	579	16 10	—		329	16 10
H.2.—Losses by Default, Accident, etc.	6,400	0 0	3,604	8 6	2,795	11 6	—	
H.3.—Incidental Expenses ...	2,075	0 0	6,948	8 8	—		4,873	8 8
H.4.—Compensation for Cancellation of an Appointment as Sub-Postmaster	—		40	0 0	—		40	0 0
ENGINEERING ESTABLISHMENT.								
I.1.—Salaries, Wages and Allowances	294,970	0 0	307,055	3 4	—		12,085	3 4
I.2.—Travelling Expenses ...	27,010	0 0	38,804	11 11	—		11,794	11 11
K.—Engineering Materials ...	115,970	0 0	155,783	15 10	—		39,813	15 10
ENGINEERING WORK, ETC.								
L.1.—Cross-Channel Cable Maintenance	2,500	0 0	1,549	19 0	950	1 0	—	
L.2.—Wayleaves	200	0 0	195	1 6	4	18 6	—	
L.3.—Contract Work	31,520	0 0	8,505	18 6	23,014	1 6	—	
L.4.—Rent, Rates on Wires, Water, Light, etc.	15,970	0 0	17,806	2 11	—		1,836	2 11
L.5.—Incidental Expenses ...	785	0 0	1,161	6 7	—		376	6 7
M.—Telephone Capital Repayments	185,193	0 0	185,192	8 0	12	0	—	

Service.	Grant.		Expenditure.		Expenditure compared with Grant.			
	£	s. d.	£	s. d.	Less than Granted.		More than Granted.	
	£	s. d.	£	s. d.	£	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	241,160	0 0	250,514	8 0	—		9,354	8 0
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	50,960	0 0	49,999	16 7	960	3 5	—	
N.3.—Agency Payments in respect of Compensation Allowances	26,500	0 0	25,127	18 4	1,372	1 8	—	
CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES.								
Q.1.—Salaries, Wages and Allowances	14,585	0 0	10,152	7 10	4,432	12 2	—	
Q.2.—Provision and Installation of Equipment and Operating and Maintenance Charges, Rent, etc.	132,745	0 0	46,438	2 11	86,306	17 1	—	
Q.3.—Travelling and Miscellaneous Expenses	1,375	0 0	547	10 8	827	9 4	—	
<i>Deduct :—</i>	4,899,078	0 0	5,108,755	9 10	135,596	12 10	345,274	2 8
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	24,000	0 0	—		24,000	0 0	—	
GROSS TOTAL :—								
<i>Original</i> £4,770,298								
<i>Supplementary</i> 104,780								
£	4,875,078	0 0	5,108,755	9 10	111,596	12 10	345,274	2 8
					Excess of Expenditure over Gross Estimate.		£233,677 9 10	
<i>Deduct :—</i>	Estimated.		Realized.		Deficiency of Appropriations in Aid realized.		£1,461 9 10	
T.—Appropriations in Aid ...	245,458	0 0	243,996	10 2				
NET TOTAL :—								
<i>Original</i> £4,524,840								
<i>Supplementary</i> 104,780								
£	4,629,620	0 0	4,864,758	19 8				
Allocated from Vote for Civil Service Remuneration ...	235,138	19 8	—		Total Deficiency met from Vote for Civil Service Remuneration.			
£	4,864,758	19 8	4,864,758	19 8	£235,138		19 8	

NOTE.—Expenditure of an amount not less than £235,138 19s. 8d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£13,000); offset by savings due to vacancies and changes in personnel (£7,500).
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.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£52,800), and to higher insurance contributions (£800); offset by changes in personnel (£7,000) and economies resulting from rearrangement of duties (£4,600).
- A.3.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£143,500), and to employment of increased staff due to growth of business (£16,900).
- A.4.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£7,200), increase in the staff engaged in the manufacture and assembly of stores (£2,200), and to higher insurance contributions; offset by the relief in respect of the amount chargeable to telephone capital funds being greater than anticipated (£2,200).
- AA.—Excess due to the number of money orders, postal orders, and allowance forms issued for payment in Great Britain being greater than anticipated, and to increased rates of agency payments to Great Britain for payment of allowance forms.
- B.—Excess due to headquarters and provincial staff travelling more than was anticipated (£2,620), higher rates of subsistence (£1,900) and increased travelling mail services (£1,300).
- BB.—Excess due to a change in the incidence of claim by the International Telecommunications Union resulting in subscriptions for two years falling due for payment (£1,170); offset by subscriptions to other international bodies, and expenses in connection with conferences at Mexico City and Copenhagen being less than anticipated (£600).
- C.—Excess due to expenditure on fuel, gas and electricity being greater than anticipated, due to expansion of business and restoration of normal mail services.
- D.—Saving due to expenditure on certain sites not materializing.
- E.1.—A casual variation.
- E.2.—Excess due to the increased cost of mail car contracts, and to the introduction of new road services (£7,700), and to increased parcel post traffic (£1,700).
- E.3.—A casual variation.
- E.4.—Saving due to anticipated expenditure on foreign packet services not materializing.
- E.5.—Excess due to an unanticipated increase in the volume of air mail traffic.
- F.—A casual variation.
- G.1.—Saving due to reduced expenditure on mail bags caused by a reduction in the price of canvas, anticipated deliveries of mail bags not materializing, and the quantity of mail bags provided for Cross-Channel services being less than anticipated (£9,000), anticipated expenditure on the purchase of bicycles not materializing (£10,000); offset by expenditure on miscellaneous stores being greater than anticipated (£9,000), and the number of allowances for use of private bicycles being greater than anticipated (£2,000).
- G.2.—A casual variation.

- .—Excess due to delivery within the year of watermarked paper the contracts for which were placed in the previous year.
- H.1.—Excess due to the number and expense of prosecutions being greater than anticipated.
- H.2.—Expenditure under this subhead cannot be accurately estimated. A classified schedule of losses is shown on page 222. The loss to public funds is reduced by £13 17s. 10d. on account of unpaid wages, etc., due to dismissed, etc., officers.
- H.3.—Expenditure under this subhead, which cannot be accurately estimated, includes cost of publicity for the savings campaign (£2,060) (Department of Finance letter F.42/3/47), for a campaign against wireless licence fee defaulters (£1,490) (Department of Finance letter S.104/2/33), and for an early Christmas posting campaign (£442) (Department of Finance letter S.41/15/48); damages and costs awarded to members of the public involved in traffic accidents with official vehicles (£1,603) (Department of Finance letters S.48/2/48, S.48/5/48, S.48/10/48, S.48/11/48, S.48/14/48); costs, witnesses' expenses, etc., in workmen's compensation, etc., cases (£387) (Department of Finance letters P.7/5/47, P.7/18/47, P.7/57/45, S.41/5/45 and P.2/43/49); recoupment to Investigation Officers of out-of-pocket expenses incurred in the course of their official duties (£40 13s. 1d.) (Department of Finance letter E.82/9/36); recoupment of entertainment expenses incurred during the Postmasters' Conference (£13 16s. 6d.) (Department of Finance letter S.100/1/48), and on official visit to London (£5 11s. 7d.) (Department of Finance letter S.105/19/42); recoupment of out-of-pocket expenses necessarily incurred in connection with disruption of train services (12s. 6d.) (Department of Finance letter E.105/26/45); cost of brochures for presentation sets of postage stamps (£14 16s. 9d.) (Department of Finance letter S.41/18/32); cost of official Christmas greetings cards for distribution to members of the Universal Postal Union (£5 10s. 0d.) (Department of Finance letter S.41/2/25); surgeon's fees and hospital expenses in an accident on duty case (£13 19s. 0d.) (Department of Finance letters P.7/25/48); payments amounting to £4 4s. 0d. in respect of special medical fees and examinations (Department of Finance letters E.104/16/37 and E.100/4/42); recoupment to an Allowance Deliverer of half the cost of replacing his false teeth (£4) (Department of Finance letter P.7/28/48); and an amount of £200 paid to the lessor of official premises at Ballina in respect of expenditure incurred by her in giving clear possession (Department of Finance letter S.38/10/42). In addition, *ex-gratia* awards amounting to £10 (Department of Finance letter E.109/11/48) and £5 were made to two Assistants at High Street Sub-Office, Dublin, for meritorious conduct in frustrating an attempted raid at that office.
- H.4.—This expenditure was not anticipated and was in respect of compensation paid for the cancellation of appointment as Sub-Postmaster at Killinkere (Department of Finance letter S.41/18/48).
- I.1.—Excess due to increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£37,600), and increased wages of labour force (£14,400); offset by the relief in respect of telephone capital works being greater than anticipated (£40,000).
- I.2.—Excess due to increased expenditure on travelling and to higher subsistence rates (£21,750); offset by the relief in respect of telephone capital being greater than anticipated (£10,000).
- K.—Excess due to payment for stores delivered earlier than was anticipated (£58,000); offset by the relief from telephone capital funds being greater than anticipated (£18,000).
- L.1.—This subhead provides for this Government's share of the cost of repairs to Anglo-Irish submarine cables, the extent of which cannot be accurately foreseen.
- L.2.—A casual variation.
- L.3.—Saving due to contract work on common service construction (£12,500) and on telegraph construction (£9,370) being less than anticipated.
- L.4.—Excess due to increased consumption of light and power (£990) and to increased rates on wires (£960); offset by a saving on rentals (£110).

L.5.—Excess due to payments for wayleave advertisements (£115), accidents and damage to property by Post Office plant (£135) and miscellaneous expenses (£125) being greater than anticipated. Expenditure under this subhead includes damages and costs awarded to members of the public involved in accidents with official vehicles (£523 13s. 5d.) (Department of Finance letters S.48/3/48 and S.48/8/48); an amount of £100 paid to the owner of premises damaged in the course of removal of a telephone exchange (Department of Finance letter S.38/9/48); twelve awards varying between £1 and £5 and totalling £30 to engineering staff for suggestions to improve engineering plant and methods (Department of Finance letter E.81/1/47); and *ex-gratia* payments of £30, £17 6s. 5d., £15, £5, £2 and £1 10s. 0d. to members of the public as compensation for injuries, etc., resulting from accidents arising out of engineering works.

N.1.—Excess due to additional allowances and death, etc., gratuities being greater than anticipated.

N.2.—A casual variation.

N.3.—Saving due to lower pension payments made to certain retired officials consequent upon an unanticipated decrease in the cost of living.

Q.1.—Saving due to labour requirements falling short of anticipations because of inability to secure additional equipment (£5,500); offset by increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£1,100).

Q.2.—Saving due to the purchase of equipment not having been completed. The expenditure includes payments amounting to £411 12s. 4d. for the purchase of radio equipment to replace equipment destroyed in a fire at Shannon Airport (Department of Finance letter S.103/17/48); and a payment of £12 8s. 2d. for loaned radio equipment which was also destroyed.

Q.3.—Saving due to the expenditure on travelling being less than anticipated.

T.—Appropriations in Aid :—

	Estimated.		Realized.	
	£		£	s. d.
(1) Void money orders	2,500		2,378	9 3
(2) Void postal orders	2,290		2,290	0 0
(3) Works for railway companies and others ...	3,500		2,985	12 9
(4) Sale of engineering stores	4,065		9,000	18 7
(5) Receipts from Savings Bank funds	94,815		95,336	19 1
(6) Rent of Post Office premises sublet	7,340		6,378	9 5
(7) Repayment of sums advanced to officers under Subhead G.1.	10		12	0 0
(8) Receipts from Widows' and Orphans' Pensions Fund for administration expenses	25,500		22,784	19 7
(9) Receipts for agency services performed on behalf of other Governments	38,500		30,762	6 2
(10) Receipts from British Government for excess parcels traffic	8,000		15,144	0 0
(11) Receipts from British Government for staffing of wireless stations	14,680		—	
(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	26,500		25,235	19 4
(13) Repayment by Post Office Workers' Union of salary, plus a contribution towards superannuation liability, of officer acting as Assistant Secretary to that Union	470		940	9 11
(14) Miscellaneous receipts	17,288		30,746	6 1
	£245,458		£243,996	10 2

- (1) The amount of void money orders was less than anticipated.
- (3) Receipts relating to the last quarter of the year are included in the following year's account.
- (4) The receipts from sales were greater than anticipated.
- (5) A casual variation.
- (6) Deficit due to the residential portion of certain official premises being taken over for official purposes and to certain official residences being unoccupied for portions of the year.
- (7) A casual variation.
- (8) Deficit due to payment of an account for administration expenses having been received after the close of the financial year.
- (9) Deficit due to the number of money orders, postal orders and allowance forms paid for other Governments being less than anticipated.
- (10) Excess due to an unanticipated increase in the number of parcels received from Great Britain coupled with an unanticipated decrease in the number of parcels sent from Ireland thereto.
- (11) The amount has not been realized.
- (12) Deficit due to receipts being less than anticipated.
- (13) An additional Post Office Clerk was loaned to the Post Office Workers' Union (Department of Finance letter E.103/9/32).
- (14) The 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	13,296	16	7
(b) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property	921	16	11
(c) Receipts in respect of damage to property, fines, prosecution costs, restitution, etc.	463	0	11
(d) Receipts in respect of commission on repurchase of stamps	166	10	11
(e) Receipts for services rendered in respect of meteorological services, engineering work, etc., for broadcasting service, etc.	4,036	15	2
(f) Profits on exchange—money order services	20	0	0
(g) Receipts in respect of special leave at cost of substitution, overpayment of wages, etc.	2,960	5	6
(h) Receipts in respect of services of officers loaned	268	10	1
(i) Advertisement receipts	306	12	2
(j) Receipts in respect of wireless examination fees, transmitting permits and survey of ships' wireless apparatus	813	4	5
(k) Repayment by Civil Service Clerical Association of salary plus a contribution towards pension liability of Clerical Officer loaned as acting General Secretary to that Association (Department of Finance letters E.108/8/40)	312	2	8
(l) Refund of overpayment of widows' and orphans' contributions	151	6	8
(m) Sum credited from telephone capital funds in respect of postal accommodation surrendered at Cork Post Office to facilitate extension of telephone accommodation (Department of Finance letters S.40/8/36 and S.38/3/34)	6,480	0	0
(n) Other miscellaneous receipts	549	4	1

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

	£	s.	d.
Deficiency in Accounts—Due to thefts from postal packets amounting to £6 8s. 0d. by a temporary Post Office Clerk at An Uaimh Head Office. The offender was prosecuted and dismissed. The loss to public funds was reduced by £1 made good by the offender	5	8	0

		£	s.	d.
Deficiency in Accounts—	Due to thefts of postal packets and forgery amounting to £34 17s. 5d. by a temporary Auxiliary Postman at Ballinrobe Sub-Office, Claremorris. The offender was prosecuted and dismissed. The loss to public funds was reduced by £30 made good by the offender. A balance of wages due, £2 0s. 9d., was withheld	4	17	5
”	”	4	0	0
”	”	2	10	0
”	”	8	18	6
”	”	5	5	0
”	”	4	19	10
”	”	7	0	0
”	”	2	10	0
”	”	7	9	
”	”	2	18	9
”	”	27	0	0

		£	s.	d.
Deficiency in Accounts—	Due to loss of £25 2s. 6d. at Dundalk Head Office. The loss to public funds was reduced by £5 made good by the officer held to be responsible (Department of Finance letter E.82/14/47)	20	2	6
„	„ Due to the accidental loss of paid Army allowance forms at Dundrum Sub-Office, Dublin	2	4	3
„	„ Due to accidental loss of an official remittance between Dunganvaran Sub-Office and Kilkenny Head Office. The loss to public funds was reduced by 10s. made good by the officer held to be responsible	4	14	0
„	„ Due to burglary and theft of official cash amounting to £3 19s. 10d. at James's St. Branch Office, Dublin. The loss to public funds was reduced by 5s. made good by the officer who was negligent in safeguarding of official cash	3	14	10
„	„ Due to the accidental loss of a registered letter containing £41 by a temporary Auxiliary Postman at Maynooth Sub-Office, Dublin. The loss to public funds was reduced by 10s. made good by the officer concerned and by £1 in the amount of compensation payable (Department of Finance letter F.105/6/25)	39	10	0
„	„ Due to the loss of paid old age pension orders at Lower Mount Street Sub-Office, Dublin	1	0	0
„	„ Due to payment of a blind pension being withheld by the Sub-Postmistress, Newtownmore Sub-Office, Carrick-on-Shannon. The offender was prosecuted and dismissed (Department of Finance letter S.41/5/45)	159	0	0
„	„ Due to the failure of a Sub-Postmaster, Nine-Mile-House Sub-Office, Kilkenny, to stamp the insurance cards of a casual deliverer of telegrams	17	10	10
„	„ Due to the loss of currency notes from a registered letter in transit between Huddersfield, England, and Shankill, County Dublin (Department of Finance letter F.105/6/25)	37	10	0
„	„ Due to misappropriation of charges on parcels and thefts of postal packets by an Auxiliary Postman at Thurles Head Office. The offender was prosecuted and dismissed. A balance of wages due, £3 6s. 5d., was withheld	29	14	4
„	„ Due to thefts of postal packets and forgery amounting to £21 by a temporary Auxiliary Postman at Waterville Sub-Office, Killarney. The offender was prosecuted and dismissed. The loss to public funds was reduced by £13 made good by the offender. A balance of wages due, 7s. 3d., was withheld	8	0	0
„	„ Due to the fraudulent negotiation of postal orders by a temporary Postman at various offices. The offender was prosecuted and dismissed	6	5	11

	£	s.	d.
Deficiency in Accounts—Due to fraudulent withdrawals (fifteen cases) amounting to £128 10s. 6d. from various Savings Bank accounts by members of the public, four of whom were prosecuted. The loss to public funds was reduced by £17 14s. 2d. made good by officers held to be responsible (Department of Finance letter S.41/10/48)	110	16	4
Commemoration, etc., stamps presented to the President of Ireland and others (Department of Finance letter S.41/18/32)	9	9	2½
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants :—			
	£	s.	d.
Counter losses	316	13	4
Irrecoverable amounts of Customs duties uncollected	42	0	0
Money orders	59	17	8
Postal orders	26	4	9
Postal drafts	19	19	11
Savings bank	4	13	1
Miscellaneous	4	16	9
	474	5	6
Compensation for loss of or damage to parcels and insured letters :—			
Loss :—Registered and insured parcels	156	12	7½
Unregistered and uninsured parcels	1,789	3	10
Total (Parcels)	1,945	16	5½
Registered and insured letters	424	8	3½
Total (Loss)	2,370	4	9
Damage :—Registered and insured parcels	72	16	5½
Unregistered and uninsured parcels	156	19	4
Total (Parcels)	229	15	9½
Registered and insured letters	4	15	0
Total (Damage)	234	10	9½
TOTAL LOSS AND DAMAGE	2,604	15	6½
TOTAL	£3,604	8	6

The total number of money orders and postal orders issued during the year was 7,797,000 amounting to a sum of £12,108,000. The total number of parcels dealt with was approximately 10,803,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was £46,306,000. The total number of Savings Bank deposits and withdrawals during the year was 1,513,000 and the total amount involved was approximately £17,500,000.

The following cases of loss involved no charge on public funds as the amounts were made good in each instance :—

A Clerical Officer at the Accountant's Branch, Dublin, misappropriated £19 5s. 0d. in respect of income tax collections paid in cash. He was prosecuted and dismissed (Department of Finance letter E.80/1/49).

An Auxiliary Postman at Annalore Sub-Office, Monaghan, misappropriated 2s. 4d. collected on delivery of a parcel. He was prosecuted and dismissed.

An Assistant at Annamoe Road Sub-Office, Dublin, misappropriated £212 7s. 0d. official cash and £36 Savings Bank monies. She was prosecuted and dismissed.

A burglar stole official stocks and cash to the value of £171 6s. 7d. from Aungier Street Sub-Office, Dublin. He was apprehended and prosecuted.

A Post Office Clerk, Grade B, at Ballina Head Office misappropriated 4s. 8d. postage on parcels. He was dismissed (Department of Finance letter E.82/4/48).

An Assistant at Ballybrack Sub-Office, Dún Laoghaire, misappropriated £64 16s. 1d. official cash. She was dismissed.

A Postman, Grade B, at Bray Head Office, abstracted £1 from postal packets. He was prosecuted and dismissed (Department of Finance letter E.82/26/48).

A temporary Postman at Bundoran Sub-Office, Donegal, misappropriated 10s. 0d. from a postal packet. He was prosecuted and dismissed.

A Post Office Clerk, Grade A, at Carlow Head Office was held to be responsible for a shortage of £17 4s. 8d. in official stocks. He was reduced to Grade B rank and compulsorily transferred to another office.

A temporary Boy Messenger at the Central Telegraph Office, Dublin, abstracted £31 4s. 6d. from an express registered letter. He was prosecuted and dismissed.

A Post Office Clerk, Grade B, at the Central Telegraph Office, Dublin, fraudulently issued and negotiated telegraph money orders to the value of £80. He was prosecuted and dismissed (Department of Finance letter E.82/22/48).

A Boy Messenger at the Central Telegraph Office, Dublin, misappropriated a telegraph delivery charge of 2s. 8d. He was dismissed.

A temporary Post Office Clerk at Curragh Camp Head Office abstracted £2 5s. 0d. from postal packets. He was dismissed.

A temporary Postman at Dublin Head Office abstracted £1 from a postal packet. He was prosecuted and dismissed.

A temporary Postman at Dublin Head Office abstracted £1 10s. 0d. from postal packets. He was prosecuted and dismissed.

Two Assistants at Granard Sub-Office, Longford, misappropriated £26 10s. 0d. Savings Bank monies. They were prosecuted and dismissed.

A Post Office Clerk, Grade B, at Listowel Sub-Office, Tralee, misappropriated £6 Savings Bank monies. He was prosecuted and dismissed (Department of Finance letter E.82/17/48).

An Auxiliary Postman at Mountrath Sub-Office, Port Laoighise, misappropriated 1s. 0d. collected on delivery of a parcel. He was dismissed.

The Sub-Postmistress of Newtownmountkennedy Sub-Office, Bray, embezzled £1,537 18s. 0d. Savings Bank monies. She was prosecuted and dismissed.

The Sub-Postmaster of Oliver Plunkett Street Sub-Office, Cavan, misappropriated £128 12s. 7d. official cash. He was prosecuted and dismissed.

The Sub-Postmaster of Wolfhill Sub-Office, Carlow, misappropriated £86 17s. 10d. official cash and £36 12s. 2d. Savings Bank monies. He was prosecuted and dismissed.

Nine members of the public fraudulently withdrew £176 16s. 2d. from Savings Bank accounts. In two cases the offenders were prosecuted.

LOSSES BY DEFAULT, ETC. (STORES).

	£	s.	d.
Losses of postal stores from stock during transit, etc.	16	12	9
Losses of engineering stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (97 cases)	408	19	9

The total value of engineering stores handled during the year was £1,243,000.

The sale value of all materials of postcards, wrappers, envelopes and telegraph books issued to Postmasters in the year was £5,315.

REPAYMENT SERVICES.

	Expenditure in the year.	Total outstanding.
	£	£
Works executed for railway companies and others ...	7,524	8,890

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 three claims for repayment services amounting to £10 11s. 3d. were abandoned under the Secretary's authority.

EXTRA REMUNERATION (exceeding £30).

The Chief Medical Officer received gratuities amounting to £157 from Vote 13 in respect of additional services rendered to the Civil Service Commission (Department of Finance letter E.109/33/46).

An Executive Officer received a gratuity of £75 in respect of special duties performed (Department of Finance letter E.80/2/45).

Three Clerical Officers received gratuities of £70, £65 and £50 for performance of substitution on higher duties (Department of Finance letter E.80/3/47).

Two hundred and sixty Clerical Officers, two Law Clerks, one hundred and twenty-seven Writing Assistants, two Writing Clerks, one Shorthand Typist, six Typists, five Overseers of Sorting Assistants, fifteen Sorting Assistants, eighteen Telephone Officers, four Registry Officers, one Adult Messenger, one Paper Keeper, and one Doorkeeper received extra remuneration varying between £30 0s. 4d. and £175 2s. 1d. in respect of extra attendance on weekdays.

One Postmaster, one Sub-Postmaster, nine Assistant Superintendents, eighty-four Overseers, one Inspector, fifteen Assistant Inspectors, three Superintendent Warehousemen, five Assistant Supervisors, three Male Night Supervisors, one Foreman, one Assistant Foreman, one Assistant Storekeeper, four hundred and fifteen Post Office Clerks, Grade A, three hundred and thirty-nine Post Office Clerks, Grade B, two hundred and fifty-nine Postmen, Grade A, three hundred and nine Postmen, Grade B, sixty-three Telephonists, fifteen Male Night Telephonists, one Night and Sunday Telephone Attendant, four Auxiliary Postmen, five Inspectors (Engineering Branch), eleven Draughtsmen, three hundred and forty-seven Skilled Workmen, one hundred and twenty-eight Labourers, twenty-six Packers and Porters, forty-one Doorkeepers, and twenty Cleaners, received extra remuneration varying between £30 1s. 6d. and £420 11s. 3d. in respect of extra attendance on weekdays, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

From Vote 62 two Clerical Officers and one Postman, Grade B, received fees varying between £41 17s. 6d. and £90 10s. 0d.

NOTES.

1. This Account includes expenditure of approximately £573 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The Accounts of other Departments and Offices include expenditure of approximately £264 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 :—

(a) as irrecoverable :—					£	s.	d.
Motor cycle (1 case)					18	14	1
Pedal cycle (1 case)					1	16	7
					£20	10	8

(b) on a mutual forbearance basis :—				£	s.	d.
Motor vans (13 cases)	...	...	...	151	1	9
Motor trucks (5 cases)	...	...	...	128	1	5
Motor cycles (7 cases)	...	...	...	58	16	4
Pedal cycles (16 cases)	...	...	...	26	11	6

(Department of Finance letters S.41/2/37). £364 11 0

(c) on a halving basis :—				£	s.	d.
Motor vans (4 cases)	...	...	...	65	0	5
Motor truck (1 case)	...	...	...	24	5	0
Tricycle carrier (1 case)	...	...	...		10	1
Pedal cycles (2 cases)	...	...	...	1	14	2

(Department of Finance letters S.41/2/37). £91 9 8

4. In twenty-two 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 £232 2s. 0d. but 10s. 0d. was recovered from the officer concerned in one case.

5. In two cases of damage to official letter boxes no claim was made against any member of the public. The perpetrators were not traced in either of these cases, the cost of making good the damage being £7 11s. 3d.

6. Three amounts of £2 4s. 9d., 8s. 10d., and 13s. 9d., in respect of the value of excess annual leave were abandoned as irrecoverable. Wages of 13s. 1d. were withheld.

7. An amount of £7 8s. 8d. in respect of overpayment of wages to an Auxiliary Postman was abandoned as irrecoverable.

8. Three amounts of £26 7s. 4d. (Department of Finance letter E.81/3/44), £1 5s. 0d. (Department of Finance letter E.112/5/40) and £9 19s. 0d. (Department of Finance letter E.112/5/40), in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable.

9. Claims totalling £23 15s. 6d. (six cases) in respect of the value of official property lost or destroyed were waived. Fines totalling £3 10s. 0d. were recovered from the officers concerned.

10. A salary payment in excess of the normal scale was made to the Sub-Postmaster of Cabinteely, Dublin (Department of Finance letter E.82/1/48).

11. Amounts totalling £2 8s. 6d. due in respect of legal costs from telephone subscribers were abandoned.

12. Stores valued £8 5s. 5d. were stolen from telephone kiosks (92 cases). Six offenders were prosecuted and £6 12s. 6d. compensation recovered.

13. Stores valued £3,157 2s. 5d., surplus to the requirements of the Department of Defence, were taken over by this Department (Department of Finance letter S.8/16/45).

14. Emergency reserve stocks of fuel oil and kerosene purchased in 1941 were disposed of at a loss amounting to £146 2s. 5d., due to wastage and evaporation and to expenditure necessarily incurred in emptying, cleaning and handing over to the owners' fuel tanks rented for storage purposes (Department of Finance letter S.40/3/41).

15. Sums amounting to £26 1s. 2d. charged in the Accounts of the current and previous years in respect of insurance contributions paid between May, 1940, and September, 1948, in respect of an officer whose appointment in an established capacity was back-dated to May, 1940, were abandoned as irrecoverable. Recovery of the national health and pensions insurance contributions was prohibited by statute, and unemployment insurance contributions were recovered for the statutory period of three years only.

16. Stores value £209 18s. 6d., surplus to the requirements of the Department of Industry and Commerce, were taken over by this Department (Department of Finance letter S.99/21/49).

17. Sites and lands held at Ballygireen, Urlanmore and Latoon, Co. Clare, and Swords and Rock, Co. Dublin, used for Wireless Stations operated for civil aviation purposes were transferred to the Department of Industry and Commerce as the Central Airport Authority (Department of Finance letter S.41/14/36).

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 3rd February, 1950.

I have examined the above Account, and the Accounts appended, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I 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.

W. E. WANN,
Comptroller and Auditor-General.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1949.

	Estimate. £		Expenditure. £
Construction (Telegraphs) :—		Construction (Telegraphs) :—	
Shore Wireless Stations	155	Shore Wireless Stations	...
Sundry Works (including fast Telegraph Apparatus)	43,845	Sundry Works (including fast Telegraph Apparatus)	...
			11,112
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£17,650	Cash	£5,006
Materials	26,350	Materials	6,146
	44,000		11,152 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating :—		Electric Light, Electric Power, Heating :—	
New Works :—		New Works :—	
Cash	£17,600	Cash	£2,145
Materials	3,250	Materials	1,527
	20,850		3,672 (a)
TOTAL COST OF COMMON SERVICES CONSTRUCTION	£20,850	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£3,672

(a) The saving was due to sundry construction works provided for not being carried out or completed within the financial year.

APPENDIX No. IA.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1949—continued.

Estimate.		Expenditure.			
Lines and Apparatus.		Lines and Apparatus.		Electric Light and Power.	
Telegraph Services.	Telephone Services.	Telegraph Services.	Telephone Services.	Common Services.	Common Services.
TOTAL.		TOTAL.		TOTAL.	
£	£	£	£	£	£
8,655	49,695	1,660	58,837	1,694	1,694
4,470	19,870	460	12,507	488	488
50	800	—	—	—	—
£13,175	70,365	2,120	71,344	2,182	2,182
200	4,700	100	5,933	1(c.r.)	1(c.r.)
£13,375	75,065	2,220	77,277	2,181	2,181
59,965	207,715	13,360	234,863	14,354	14,354
15,150	52,190	4,285	34,847	3,616	3,616
20	180	—	19	—	—
110	1,540	—	91	—	—
£75,245	261,625	17,645	271,345	17,970	17,970
REPAIR OF STORES IN POST OFFICE FACTORY.		REPAIR OF STORES IN POST OFFICE FACTORY.		REPAIR OF STORES IN POST OFFICE FACTORY.	
900	14,420	110	11,817	75	75
£ 900	14,420	110	3,489	4	4
			759		79
			15,306		
			16,144		
			12,566		
			3,578		
			674		
			85		
			759		
			16,144		
			365,722		
			76,407		
			271,345		
			66,838		
			9,459		
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			91		
			1,550		
			316,055		
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			1,550		
			365,722		
			76,407		
			271,345		
			66,838		
			9,459		

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1949.

RECEIPTS.		ISSUES.	
	£		£
Value of Stores in hand, 1st April, 1948 :—		Works and Maintenance	358,845
Stock at Rate Book Prices on 31st March, 1948	584,497*	Repayment Services	2,027
Less Adjustment in respect of stores taken into stock prior to 1st April, 1948, and paid for in 1948-49	26,957	Sales	5,690
	557,540	Factory, for use in manufacture, Plant, etc.	27,223
Stores in transit on 31st March, 1948	3,373		393,785
	560,913	Value of Stores in transit on 31st March, 1949	4,375
Engineering materials purchased	684,030	Value of Stores in hand on 31st March, 1949	933,904†
Add Stores taken into Stock in 1948-49 but not paid for on 31st March, 1949	75,950		938,279
	759,980		
Deduct Stores taken into stock prior to 1st April, 1948, and paid for in 1948-49	16,588		
	743,392		
Manufactured articles received from the Factory at cost	28,610		
Stocktaking adjustment	201	Loss on Rate Book Prices	1,052
	£1,333,116		£1,333,116

(Including Stores, £59,669, awaiting repair or condemnation ; for sale, £6,926 ; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £27,124).

* Includes stores value £150,000 charged to suspense head of the Telephone Capital Account.
† Includes stores valued £400,000 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 1948-49.

		Subhead N.1.	
RECURRENT CHARGES.		£	s. d.
Superannuation Allowances granted under the Superannuation Act, 1859 (Sections 2, 4, 9, 12, etc.), and the Act of 1909 (Section 1) ... ..	...	159,874	16 8
GRATUITIES AND OTHER NON-RECURRENT CHARGES.			
A.—Statutory.			
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ... ..	...	63,548	4 2
Death Gratuities granted 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)) ... ..	...	8,235	0 3
Gratuities granted to Established Officers under the Superannuation Act, 1859 (Section 6) ... ..	...	237	0 10
Gratuities granted to Unestablished Officers under the Superannuation Act, 1887 (Section 4) ... ..	...	219	19 2
Gratuities granted to Dependents of Unestablished Officers under the Superannuation Act, 1887 (Section 4), as amended by the Act of 1914 (Section 3) ... ..	...	678	7 4
B.—Non-Statutory.			
Marriage Gratuities ... ..	...	9,963	15 10
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 ... ..	...	2,922	8 3
INJURY GRANTS.			
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ... ..	...	Nil.	
Grants under the Workmen's Compensation Acts, 1906 and 1934 ... ..	...	4,834	15 6
		£250,514	8 0
Subhead N.2.			
		£	s. d.
Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	...	49,999	16 7
Subhead N.3.			
		£	s. d.
Agency Payments in respect of Compensation Allowances ... ..	...	25,127	18 4
TOTAL ... ..	...	£325,642	2 11

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, 1924-1946.

—	Receipts in the Year ended 31st March, 1949.		Total for the previously expired period.		Total to 31st March, 1949.		Payments in the Year ended 31st March, 1949.		Total for the previously expired period.		Total to 31st March, 1949.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
To Balance on 31st March, 1948	—	—	108,829	3 3	—	—	108,829	3 3	—	—	—	—
„ Advances from the Ex-chequer	1,225,000	0 0	4,076,858	0 0	5,301,858	0 0	250,000	0 0	150,000	0 0	400,000	0 0
TOTAL	£1,225,000	0 0	4,185,687	3 3	3,301,858	0 0	28,764	1 4	1,225,000	0 0	3,531,858	0 0

By Balance on 31st March, 1948		Expenditure on works		Expenditure on Stores not yet allocated (Suspense Head)		Balance on 31st March, 1949		TOTAL	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
—	—	837,406	15 5	250,000	0 0	28,764	1 4	1,225,000	0 0
—	—	5,403,687	3 3	150,000	0 0	—	—	4,185,687	3 3
—	—	3,487,093	18 8	400,000	0 0	28,764	1 4	3,531,858	0 0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,
3rd February, 1950.

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.

W. E. WANN,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.—Salaries, Wages and Allowances	101,970	96,484	6	11	5,485	13	1	—		
B—Cost of Daily Programmes, including Public Concerts	59,850	51,950	15	9	7,899	4	3	—		
C.—Musical Instruments, Music, etc.	3,200	1,922	12	3	1,277	7	9	—		
D.—Travelling Expenses	6,500	4,050	2	5	2,449	17	7	—		
E.—Light, Power, etc.	12,095	9,207	18	10	2,887	1	2	—		
F.—Plant, Equipment, Renewals, Maintenance, etc., inclusive of Labour	60,890	35,276	19	1	25,613	0	11	—		
G.—International and other Conferences and Conventions	290	548	18	6	—			258	18	6
H.—Telegrams and Telephones	640	896	11	8	—			256	11	8
I.—Radio Journal	10	—			10	0	0	—		
J.—Incidental Expenses	105	167	0	5	—			62	0	5
TOTAL	£ 245,550	200,505	5	10	45,622	4	9	577	10	7

Surplus to be surrendered £45,044 14 2

	Estimated.		Realized.	
	£	s.	£	s.
Extra Receipts payable to Exchequer :—				
Licence fees	122,000		169,199	2 6
Advertisements, etc.	66,000		42,564	7 4
	<u>£188,000</u>		<u>£211,763</u>	<u>9 10</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to non-recruitment of staff for the shortwave station (£6,770); vacancies unfilled and changes in personnel (£3,550); offset by increased engineering staff for the Dublin station (£2,700); increased insurance contributions (£240); and increases in remuneration paid from 29th May, 1948, and 1st November, 1948 (£1,900).

- B.—Saving due to the suspension of the proposed shortwave service and the series of symphony concerts.
- C.—Saving due to inability to obtain pianos provided for; offset partly by the cost of the purchase and hire of music being greater than anticipated.
- D.—Saving due to the suspension of the proposed shortwave service, and to expenditure in respect of orchestra recruitment being less than anticipated.
- E.—Saving due to the shortwave station not being operated.
- F.—Saving due to expenditure on certain equipment which had been provided for in the financial year 1948-49 coming in course of payment in the financial year 1947-48.
- G.—Excess due to the expenses of delegates to conferences being greater than anticipated.
- H.—Excess due to increased European contacts, and to increased telephone user in the expanded news and programme departments.
- I.—An official journal was not in operation during the year.
- J.—Closer estimation was not possible.

EXTRA REMUNERATION (exceeding £30).

One Clerical Officer, one Shorthand Typist, one Typist, two Writing Assistants, twenty-three Skilled Workmen, and thirteen Doorkeepers received extra remuneration varying between £32 7s. 11d. and £133 17s. 10d. in respect of extra attendance.

The temporary Music Director, the Productions Officer, one Script Writer, one temporary Programme Assistant, four Actors, and fourteen Orchestra members received extra remuneration varying between £30 10s. 0d. and £272 15s. 0d. for professional services rendered.

The Studio Control Officer received an allowance of £100 in respect of duties as Assistant Music Director (Department of Finance letter E.78/1/45).

An Employment Staff Officer on loan received £50 in respect of a non-pensionable allowance at the rate of £60 per annum in respect of duties as Programme Assistant (Department of Finance letter E.78/8/43).

NOTES.

1. The Accounts of other Departments and Offices include expenditure of approximately £238 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

2. One claim amounting to £5 10s. 0d. in respect of damage to a recording motor van was abandoned on a mutual forbearance basis.

3. A payment of £4 4s. 0d. was made for the copyright of one Paris newsletter which was not broadcast, the script having been lost by the reader.

L. Ó BROIN,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 10th January, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

DEFENCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.	
A.—Pay of Officers, Cadets, N.C.O.'s and Men ...	1,251,497	1,180,530	15	1	70,966	4 11	—
A.1.—Military Educational Courses abroad ...	10,000	12,241	11	9	—		2,241 11
A.2.—Resignation, Retirement, and Discharge Gratuities	100	2,956	0	0	—		2,856 0
A.3.—Expenses of Equitation Teams at Horse Shows ...	5,000	3,736	7	10	1,263	12 2	—
A.4.—Emergency Gratuities and Re-enlistment Bounties ...	1,010	1,739	18	5	—		729 18
B.—Marriage Allowance ...	260,000	246,659	16	6	13,340	3 6	—
C.—Pay of Civilians attached to Units ...	426,892	440,663	5	5	—		13,771 5
D.—Pay of Chaplains and Officiating Clergymen ...	9,570	7,631	16	10	1,938	3 2	—
E.—Pay of Officers of Medical Corps, etc. ...	64,852	57,269	12	0	7,582	8 0	—
F.—Medicines and Instruments	11,732	10,024	13	9	1,707	6 3	—
G.—Lodging, Subsistence and Other Allowances ...	105,230	116,296	19	9	—		11,066 19
H.—Transport of Troops ...	42,069	32,291	4	1	9,777	15 11	—
I.—Conveyance of Stores, etc. ...	3,405	1,698	4	5	1,706	15 7	—
J.—Mechanical Transport ...	88,810	35,269	2	4	53,540	17 8	—
K.—Provisions and Allowances in lieu ...	525,156	455,117	0	9	70,038	19 3	—

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
L.—Petrol and Oils	33,599	43,746	17	7	—	10,147	17 7
M.—Clothing and Equipment ...	97,372	98,588	5	1	—	1,216	5 1
N.—Animals and Forage	11,799	7,733	14	10	4,065	5 2	—
O.—General Stores	95,049	34,203	9	5	60,845	10 7	—
O.I.—Assistance to Civil Aviation	500	152	18	6	347	1 6	—
P.—Warlike Stores	215,912	87,398	15	8	128,513	4 4	—
P.I.—Air-raid Precautions ...	2,020	3,723	17	4	—	1,703	17 4
P.2.—Naval Service	201,310	106,391	13	6	94,918	6 6	—
Q.—Engineer Stores	17,255	15,934	18	3	1,320	1 9	—
R.—Fuel, Light and Water in kind and Fuel Oils ...	102,034	102,760	13	4	—	726	13 4
S.—Barrack Maintenance and Minor Works	170,210	101,855	13	2	68,354	6 10	—
S.I.—Marine Transport Service (Vessels)	10,695	14,237	9	9	—	3,542	9 9
S.2.—Construction Corps	68,937	10,761	16	7	58,175	3 5	—
T.—Military Lands	4,040	15,647	3	10	—	11,607	3 10
U.—Compensation	10,650	10,074	2	1	575	17 11	—
V.—Barrack Services	63,024	49,125	3	0	13,898	17 0	—
W.—Insurance	26,000	28,593	8	2	—	2,593	8 2
X.—Incidental Expenses	2,935	5,458	10	8	—	2,523	10 8
X.1.—Telegrams and Telephones	24,170	25,784	16	6	—	1,614	16 6
X.2.—Hospital Treatment of Soldiers' Dependants ...	3,500	2,712	10	4	787	9 8	—
X.3.—Irish Red Cross Society (Grant-in-Aid)	46,000	29,880	0	0	16,120	0 0	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances ...	217,110	212,597	19	3	4,512	0 9	—
Y.1.—Travelling Expenses of Office Staff	2,000	3,509	11	3	—	1,509	11 3
Y.2.—The Reserve	427,195	188,709	16	8	238,485	3 4	—
Y.3.—The Reserve—Second Line (Grants-in-Aid)	25,000	14,902	12	6	10,097	7 6	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	2,414	1,326 2 6	1,087 17 6	—	—	—
B.B.—Medals, etc.	26,000	1,396 14 3	24,603 5 9	—	—	—
Balances Irrecoverable	—	731 6 3	—	—	731 6 3	—
GROSS TOTAL ...£	4,712,053	3,822,066 9 2	958,569 5 11	68,582 15 1	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £889,986 10 10			
	—	—	Deficiency of Appropriations in Aid realized. £14,278 10 5			
Deduct :—			Net Surplus to be surrendered. £875,708 0 5			
Z.—Appropriations in Aid	179,593	165,314 9 7				
NET TOTAL ...£	4,532,460	3,656,751 19 7				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	2 3 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The average strength was below that provided for.

A.1.—Courses were availed of to a greater extent than visualised.

A.2.—The number of gratuities maturing for payment in respect of Chaplains and Sergeant Pilots was greater than anticipated.

A.3.—Shows were not attended to the extent anticipated.

A.4.—A greater number of gratuities was claimed than anticipated. The expenditure includes a payment of £102 17s. 3d. on an *ex-gratia* basis to a reservist who resided outside Ireland without permission (Department of Finance authority S.4/49/45).

B.—The average strength of the Married Establishment was less than that provided for.

C.—It was found necessary to employ a greater number of civilians than anticipated.

D.—Mainly due to a reduction in the number of Chaplains.

E.—The strength of the Medical Corps (Officers) was less than that provided for—partly offset by increased expenditure for the services of Civilian Medical Practitioners. The expenditure includes *ex-gratia* payments amounting to £377 14s. 0d. made to certain retired Officers in respect of retrospectively increased remuneration (Department of Finance authority S.4/88/45).

- F.—Dental requisites and equipment and X-ray equipment were not purchased to the extent anticipated.
- G.—The number of married Officers was greater than that provided for and expenditure on subsistence and on sanatorium treatment was greater than anticipated.
- H.—Consequent on the reduced strength of the Army the number of personnel travelling on duty, leave, and discharge was less than that provided for, and movements of units did not take place to the extent anticipated.
- I.—Stores were not conveyed to the extent anticipated.
- J.—The purchase of a number of vehicles was not proceeded with ; partly offset by increased expenditure on maintenance of vehicles.
- K.—Saving due to the strength of the Army being less than that provided for and to decreased purchases of provisions for issue on repayment.
- L.—Excess due to increased purchases and increased cost of petrol for vehicles and aeroplanes ; partly offset by reduced expenditure on the purchase of paraffin oils, carbide, etc.
- M.—A casual variation.
- N.—The number of horses maintained was less than anticipated.
- O.—Aircraft were not purchased to the extent provided for ; certain accounts in respect of stores delivered did not come in course of payment in the year, and workshop equipment was not purchased to the extent anticipated.
- O.1.—Expenditure was less than anticipated.
- P.—Certain equipment provided for was not purchased, and prices were more favourable than anticipated. The expenditure includes an advance payment of £15,975 4s. 0d. on foot of a contract for the supply of certain equipment (Department of Finance authority S.8/2/36).
- P.1.—Mainly due to the fact that the amount of grants due to local authorities, the claims for which mature for payment at irregular intervals, was greater than anticipated.
- P.2.—The strength of the service was below that provided for and maintenance cost of vessels was less than anticipated. The expenditure includes *ex-gratia* payments of £8 6s. 5d. to a contractor in respect of increased price of stores supplied (Department of Finance authority S.9/13/39), and £46 5s. 3d. in respect of adjustment of pay of a Naval Officer (Department of Finance authority S.4/84/39).
- Q.—Expenditure on renewal and maintenance of plant was less than anticipated ; partly offset by greater expenditure on field engineer tools and equipment.
- R.—A casual variation.
- S.—Mainly due to the fact that new works were not undertaken to the extent provided for and the cost of maintenance was less than anticipated.
- S.1.—Excess due to the increased pay of crews ; partly offset by savings on allowances for clothing, travelling, etc.
- S.2.—The Corps was disbanded during the year.
- T.—Mainly due to the purchase of premises for married Officers' quarters for which no provision had been made.
- U.—The provision is of a conjectural nature and cannot be accurately estimated.
- V.—Barrack service equipment was not purchased to the extent provided for ; partly offset by increased laundry charges.

- W.—Excess due to payment of approximately £5,388 in respect of insurance of N.C.O.'s and men, following amendment of the Insurance Acts in relation to the period of the Emergency; also insurance contributions were increased from October, 1948; partly offset by the fact that the strength of the Army was below that provided for.
- X.—Excess mainly due to payments arising out of crashes of belligerent aircraft during the Emergency and to increased entertainment allowances.
- X.1.—Excess due to increased use of telephones and increased wages of telephone operators.
- X.2.—Treatment was not availed of to the extent anticipated.
- X.3.—A grant of £29,880 was considered sufficient to meet the existing needs of the Society.
- Y.—A casual variation.
- Y.1.—Inspections were carried out to a greater extent than anticipated.
- Y.2.—Annual training was not held and the strength of the Reserve—Second Line was below that provided for. The expenditure includes *ex-gratia* payments of £87 in respect of annual grants for 1947 and 1948 made to a Reserve Officer who in exceptional circumstances was unable to attend annual training in 1947, and £48 10s. 0d. to three Reservists in respect of annual grant for 1947, and one Reservist in respect of annual grants for 1947 and 1948; none of these Reservists attended annual training in 1947, owing to errors in the issue of their calling-out notices (Department of Finance authority S.4/22/47).
- Y.3.—The strength was less than anticipated.
- A.A.—Allowances were reduced.
- B.B.—Due to non-delivery of Emergency Service Medals.
- Balances Irrecoverable.—Special subhead opened with Department of Finance authority. See detailed list in Statement of Losses.

Z.—Appropriations in Aid :—

	Estimated.	Realized.		
		£	£	s. d.
(1) Revenue from lands and premises ...	10,568	15,569	4	1
(2) Rents for canteen lettings ...	50	16	10	0
(3) Sale of surplus stores and unserviceable clothing ...	75,000	41,091	2	5
(4) Receipts from dental workshops ...	350	337	12	9
(5) Receipts from clothing issued on repayment ...	10,000	6,539	5	10
(6) Sale of manure, etc. ...	100	69	5	9
(7) Sale of cast horses ...	200	2,606	0	10
(8) Sale of hides and offals ...	6,000	4,356	9	7
(9) Sale of supplies on repayment ...	52,500	50,495	11	11
(10) Revenue from bands ...	1,000	1,154	15	9
(11) Receipts on discharge by purchase ...	500	435	0	0
(12) Refunds from Army Pensions Vote—Treatment of civilian patients in military hospitals	3,000	6,941	6	5
(13) Receipts in respect of barrack damages ...	750	1,066	10	8
(14) Receipts for fuel, light and water and barrack services and damages ...	5,000	3,043	16	10
(15) Mechanical or horse transport on repayment ...	2,000	3,324	5	8
(16) Refunds for warrants issued on repayment ...	4,500	5,406	8	1
(17) Receipts from stores issued on repayment ...	2,750	5,778	10	7
(18) Engineer services rendered on repayment ...	100	1,957	13	8
(19) Receipts from services rendered by the Construction Corps ...	50	2,750	4	1
(20) Show prizes ...	1,000	681	13	5
(21) Receipts in respect of services of seconded Officers ...	750	2,014	19	8

	Estimated.	Realized.		
	£	£	s.	d.
(22) Receipts for X-ray and aerial photographs ...	1,000	1,160	9	0
(23) Receipts for use of power for private wireless sets ...	25	49	3	6
(24) Refunds in respect of telephones ...	400	752	19	11
(25) Miscellaneous receipts ...	2,000	7,715	9	2
	£179,593	£165,314	9	7

The receipts vary considerably and cannot be accurately estimated.

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1948-49 Vote.		Cash Losses charged to Balances Irrecoverable, 1948-49.	
	£	s. d.	£	s. d.
I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED.				
1. An Officer entrusted with the payment of troops misappropriated the sum of £43 0s. 7d. He was tried by a General Court Martial, found guilty and he was dismissed from the Defence Forces. The amount involved was fully recovered ...	—	—	—	—
2. Nine cases of theft involving a loss of £348 19s. 8d. of which the sum of £51 8s. 6d. was recovered. Recovery of the balance was not practicable ... Department of Finance authorities S.8/11/48, S.8/13/48, S.8/16/48, S.8/2/49, S.8/25/41 and S.8/15/46.	297	11 2	—	—
3. Loss of or damage to stores due to negligence proved or suspected. The gross loss was £1,688 10s. 2d. of which sums amounting to £911 7s. 10d. were recovered ... Department of Finance authorities S.8/18/47, S.6/3/48, S.8/18/48, S.8/2/49, S.8/3/49 and S.4/18/44.	777	2 4	—	—
4. 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 £228 16s. 10d. were recovered against a loss of £976 12s. 9d. ... Department of Finance authorities S.6/4/48, S.6/3/48, S.6/2/49 and S.6/1/46.	747	15 11	—	—
5. A fire caused damage to the extent of £5 0s. 6d. of which the sum of £1 was recovered from the party indirectly responsible ... Department of Finance authority S.4/3/48.	4	0 6	—	—

LOSSES STATEMENT.—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1948-49 Vote.	Cash Losses charged to Balances Irrecoverable, 1948-49.
	£ s. d.	£ s. d.
II.—OTHER LOSSES.		
6. Expenditure incurred under mutual forbearance agreements, etc., in respect of damage to Army vehicles. The total amount involved was £506 ls. 5d. of which sums amounting to £83 17s. 7d. were recovered Department of Finance authorities S.6/4/48, S.4/67/37, S.6/2/49 and S.4/24/49.	422 3 10	—
7. Loss of, or damage to, stores for which negligence could not be attributed to any person resulted in a loss of £4,636 2s. 8d. Stores valued at £70 were salvaged ... Department of Finance authorities S.8/13/35, S.8/20/39, S.8/13/48, S.6/3/48, S.8/1/49, S.8/57/47, S.8/2/49, S.8/19/45, S.8/18/48, S.8/3/49, S.8/51/30, S.8/11/48, S.8/10/47, S.4/67/47, S.8/3/48, S.4/12/46, S.8/7/49, S.8/5/37, S.15/8/45, S.4/30/49, S.8/9/49, S.6/4/48, S.6/4/49 and S.6/2/49.	4,043 6 5	522 16 3
8. Three slaughtered beasts were condemned as unfit for human consumption. The total loss was £159 4s. 6d., but the sum of £19 18s. 1d. was borne by the contractor ... Department of Finance authority S.4/10/34.	—	139 6 5
9. Damage caused by fires in which negligence could not be attributed to any person resulted in a loss of £428 2s. 10d. Stores valued 11s. 1d. were salvaged ... Department of Finance authorities S.6/3/48, S.4/3/48, S.8/15/48, S.4/69/40 and S.8/3/49.	427 11 9	—
10. Waiver of:—Amounts due in respect of the sale of surplus stores; claims in respect of defaults in contracts and sundry small amounts ... Department of Finance authorities S.8/57/41, S.9/12/40, S.55/32/32, S.55/12/42, S.9/12/48 and S.8/3/48.	675 13 5	13 16 1
11. Three cases of damage to aircraft in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in the loss of £2,611 17s. 8d. Department of Finance authorities S.8/29/39 and S.4/25/43.	2,611 17 8	—
12. Debtor balances on non-effective soldiers' accounts ... Department of Finance authorities S.4/34/49 and S.5/14/30.	83 1 3	51 19 2

LOSSES STATEMENT—continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1948-49 Vote.		Cash Losses charged to Balances Irrecoverable, 1948-49.	
	£	s. d.	£	s. d.
13. Value of articles of clothing found to be deficient on desertion of members of the Defence Forces Department of Finance authority S.4/34/49.	216	9 0	—	
14. Loss due to payment of arrears of employee's insurance contributions in respect of a civilian employee who was classified under a wrong category for the purpose of insurance contributions Department of Finance authority S.4/35/48.	—		3	8 4
TOTAL	10,306	13 3	731	6 3

EXTRA REMUNERATION (exceeding £30).

The following received payments, as shown, from Vote 64 in respect of pensions :—

The Lands Officer, £47 8s. 7d.; three Minor Staff Officers, £60 9s. 0d., £50 16s. 7d. and £31 2s. 9d., respectively; a Clerical Officer, £40 17s. 4d.; a Translator, £243 6s. 2d.; an Administrative Clerk, £455; a Temporary Clerk, £100 3s. 11d.; two Messengers, £48 8s. 4d. and £34 8s. 11d., respectively; two Firefighters, £43 16s. 5d. and £36 10s. 0d., respectively; two N.C.O.'s, £55 5s. 0d. and £48 15s. 0d., respectively; sixty-four civilian employees, amounts varying from £464 10s. 2d. to £30 9s. 2d., and the Judge Advocate General, £83 18s. 9d.

Two Army Officers received an allowance of £194 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army Officer received an allowance of £130 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army Officer received an allowance of £131 from Vote 32 for technical services rendered in connection with the inspection of industrial explosives.

NOTES.

This Account includes the sum of £4,201 5s. 10d. in respect of pay and allowances of Army Officers on loan to other Departments.

The Accounts of other Departments include sums amounting to £1,548 6s. 11d. in respect of salaries, etc., of staffs temporarily lent, without repayment, to this Department.

This Account includes expenditure of £287 0s. 5d. in respect of salaries, etc., of staff temporarily lent, without repayment, to other Departments.

Foodstuffs to the value of £5,134 6s. 10d. were issued to Bord na Móna on a repayment basis (Department of Finance authority S.4/81/41).

Expenditure of £195 15s. 4d. was incurred by this Department in providing Army transport and drivers for the use of An Taoiseach (Department of Finance authority S.4/31/49).

Tricolour flags valued at £2 16s. 8d. which were lent for the ceremonial dressing of the U.S.S. "Fresno" were retained as souvenirs by the Officers of that ship (Department of Finance authority S.4/86/47).

Ammunition purchased in 1940 was found during 1944 to be defective and the suppliers replaced it with the exception of 128,068 rounds valued at £1,133 8s. 0d. Carriage and incidental charges amounting to £2,840 11s. 0d. were incurred (Department of Finance authority S.4/7/39).

Equipment purchased at a cost of £2,237 11s. 9d. was sold following a change of policy in regard to the continued use of motor torpedo boats, and resulted in a constructive loss of £1,987 11s. 9d. (Department of Finance authority S.8/9/46).

A constructive loss of £63 4s. 3d. was sustained by the necessity for unslipping and moving a motor launch and for painting and caulking it a second time as a result of a delay in the delivery of spare parts (Department of Finance authority S.8/9/46).

Stores surplus to Army requirements were transferred to the following:—

	£	s.	d.
Posts and Telegraphs	3,157	2	5
Public Works and Buildings	2,144	9	0
Prisons	1,648	16	1
Aviation and Meteorological Services	568	4	6
Agriculture	117	11	2
Science and Art	88	4	0
Gárda Síochána	37	11	11
Gaeltacht Services	32	10	0
Primary Education	22	17	11
Forestry Department	3	17	0
Lands	2	16	0

(Department of Finance authority S.8/16/45).

It was decided in 1946 to discontinue the production of turf at certain bogs. The huts, however, have not been removed from the adjacent camp sites which had been rented at a total yearly charge of £66. It is considered more economical to leave the huts *in situ* pending their removal to permanent sites which are being acquired for them, than to dismantle them and store them temporarily in military barracks. The Department is liable for rent until the huts are finally cleared from the sites (Department of Finance authority S.4/67/45).

A camp site was rented for a period of three years from the 15th March, 1944, and thereafter on a yearly basis, at £35 per year, for the purpose of turf cutting operations. Following a decision not to cut turf during the 1946 season, steps were taken to terminate the agreement but they were not successful and payment of £35 rent had to be made for the year ended the 14th March, 1947 (Department of Finance authority S.4/67/45).

Certain internees granted parole were issued with travelling warrants for return tickets but they were released during parole. Steps were taken to recover the return portion of the tickets from them but without success. The railway company when approached to reduce the charges against the warrants to single fare were not prepared to do so and the warrants had to be paid for at return fares, resulting in a loss of £2 1s. 4d. (Department of Finance authority S.4/78/39).

PEADAR MAC MATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

21st December, 1949.

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

W. E. WANN,

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, 1949, 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 and No. 3 of 1946); 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, and Nos. 11 and 34 of 1945); Pensions, Allowances and Gratuities (No. 37 of 1936 and No. 9 of 1948); Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946); and for sundry Contributions and Expenses in respect thereof, etc.; and for an Extra-Statutory Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ARMY PENSIONS BOARD.						
A.—Salaries, Wages and Allowances	4,543	4,805 0 0	—		262 0 0	
B.—Travelling Expenses	10	1 9 6	8 10 6		—	
<hr/>						
C.—Wound and Disability Pensions and Gratuities, etc. :— <i>Original</i> ... £137,300 <i>Supplementary</i> 4,000	141,300	141,445 19 9	—		145 19 9	
D.—Allowances and Gratuities to Dependants, etc. ...	24,300	22,457 17 11	1,842 2 1		—	
E.—Surgical and Medical Appliances	470	553 0 7	—		83 0 7	
F.—Hospital Treatment	3,200	897 8 6	2,302 11 6		—	
G.—Military Service Pensions:— <i>Original</i> ... £396,200 <i>Supplementary</i> 18,065	414,265	407,320 8 4	6,944 11 8		—	
H.—Defence Forces (Pensions) Schemes, 1937 to 1947	154,600	150,416 16 9	4,183 3 3		—	
I.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	5,000	2,495 19 9	2,504 0 3		—	
J.—Incidental Expenses	1,200	2,209 5 2	—		1,009 5 2	

- F.—The number of cases requiring hospital treatment was less than anticipated.
- G. and H.—Casual variations.
- I.—Expenses of applicants and witnesses attending for examination were less than anticipated.
- J.—Medical fees and expenses in connection with the examination of applicants were greater than anticipated.
- K.—A casual variation.
- L.—The number who received compensation and medical treatment was less than expected.
- M.—A casual variation.

NOTE.

In one case arrears of pension amounting to £43 18s. 4d. were paid on an *ex-gratia* basis on grounds of hardship.

Department of Finance authority P. 20/381.

PEADAR MAC MATHGHAMHNA,
Accounting Officer.

Department of Defence,
8th November, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

EXTERNAL AFFAIRS.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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> ...	£33,945					
<i>Supplementary</i> ...	3,680					
	37,625	40,895 16 9	—		3,270 16 9	
A.2.—Travelling Expenses ...	1,250	2,787 16 9	—		1,537 16 9	
A.3.—Incidental Expenses ...	700	1,661 7 0	—		961 7 0	
A.4.—Telegrams and Telephones	2,200	4,209 11 10	—		2,009 11 10	
A.5.—Official Entertainment	2,700	6,585 8 5	—		3,885 8 5	
A.6.—Cultural Relations with Other Countries (Grant-in-Aid) ...	10,000	2,622 18 6	7,377 1 6		—	
A.7.—Official Handbook of Ireland ...	300	—	300 0 0		—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages and Allowances :—						
<i>Original</i> ...	£108,997					
<i>Supplementary</i> ...	2,625					
	111,622	101,237 14 7	10,384 5 5		—	
B.2.—Travelling Expenses :—						
<i>Original</i> ...	£6,000					
<i>Supplementary</i> ...	100					
	6,100	8,150 17 8	—		2,050 17 8	
B.3.—Postage, Stationery, Telegrams and Tele-phones :—						
<i>Original</i> ...	£6,520					
<i>Supplementary</i> ...	140					
	6,660	9,430 14 7	—		2,770 14 7	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.4.—Incidental Expenses :— <i>Original</i> ... £898 <i>Supplementary</i> ... 40	938	1,285 12 0	—	347 12 0
B.5.—Repatriation and Maintenance of destitute Irish persons abroad ...	350	159 10 11	190 9 1	—
B.6.—Losses ...	—	76 0 8	—	76 0 8
TOTAL :— <i>Original</i> ... £173,860 <i>Supplementary</i> ... 6,585	£ 180,445	179,103 9 8	18,251 16 0	16,910 5 8

Surplus to be surrendered ... £1,341 10 4

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5,000	2,855 2 7

Details of the above receipts are as follows :—

Passport, visa and consular fees—profit on exchange of proceeds of stamps used ...	337 10 1
Fees for consular services rendered in connection with estates of deceased persons ...	1,509 13 6
Profit on exchange on sundry payments ...	79 1 11
Recovery of expenditure on telegrams, telephones and postage charged in prior year ...	99 13 7
Bank interest on sub-accountants' balances ...	6 10 9
Fees for notarial services ...	2 4 9
Repayments on foot of repatriation expenditure ...	121 4 6
Proceeds of sale of waste paper ...	3 19 10
Proceeds of sale of forms 132 (customs forms) ...	2 1 6
Sale of "Constitution of the Irish Free State" ...	7 8
Refund of cost of financial reports on certain foreign firms ...	3 17 8
Accumulated balances on dead accounts ...	485 10 0
Proceeds of sale of empty cases used in conveying effects of an officer transferred to a new post ...	45 1 10
Honorarium received from the Council of the Civics Institute of Ireland for a lecture on the organisation and activities of the Department of External Affairs, delivered by a member of the staff ...	5 0 0
Unexpended balance of grant-in-aid to the Celtic Congress (Subhead A.10. 1947-48) ...	153 5 0
	<u>£2,855 2 7</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to increases in Civil Service remuneration and the employment of extra staff.
- A.2.—Travelling expenses of Headquarters staff in attending International Conferences were more than anticipated.
- A.3.—Excess due to increased expenditure on postage, newspapers, publicity abroad, and miscellaneous items. The expenditure under this subhead includes an item of £93 paid for a silver bacon dish and four antique silver salt-cellars presented to a member of the Diplomatic Corps in Dublin on the occasion of the termination of his mission in Ireland (Department of Finance minute S.100/2/49).
- A.4.—The expenditure on telegraphic and telephonic services was greater than anticipated.
- A.5.—The number of distinguished persons who visited this country during the year and to whom entertainment was given was greater than anticipated.
- A.6.—The Committee on Cultural Relations was not set up until late in the year.
- A.7.—The proposed publication was not proceeded with.
- B.1.—Saving due to vacancies in staff, to the fact that exchange compensation was not payable in the case of certain officers serving abroad, and to rates of exchange proving more favourable than anticipated.
- B.2.—Excess due to the number and cost of transfers of officers abroad being greater than anticipated.
- B.3.—The expenditure on telegraphic and telephonic services was greater than anticipated.
- B.4.—Incidental expenditure was greater than anticipated.
- B.5.—There was little call for the maintenance or repatriation of destitute Irish persons abroad during the year.
- B.6.—This subhead was opened under Department of Finance authority S.71/15/48 for the purpose of charging the following items:—

	£	s.	d.
Consular service stamps lost in transit from New York to Washington	57	0	0
Use of consular service stamps the denominational value of which exceeded the amount of the corresponding fees received	3	9	0
Stamps lost in offices in the U.S.A.	4	7	6
Defalcations by a Messenger in the Paris Legation (salary accrued up to the date of dismissal, £1 9s. 10d., was withheld (Department of Finance minute E.86/4/49))	11	4	2

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer received a gratuity of £48 for the performance of higher duties.

NOTES.

This Account includes expenditure of approximately £25 in respect of remuneration of staff temporarily lent, without repayment, to another Office.

The Accounts of other Departments and Offices include expenditure of approximately £579 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Two claims amounting to £10 17s. 0d. for refund of expenditure on repatriation arising out of the Spanish Civil War have been abandoned as irrecoverable (Department of Finance minutes S.71/3/41 and S.71/7/36).

A sum of £2,164 5s. 0d., being Ireland's share of surplus funds lying to the credit of the Inter-Governmental Committee on Refugees, was paid over to the Preparatory Commission of the International Refugee Organisation when that body took over the functions of the Inter-Governmental Committee (Department of Finance minute S.75/12/38). Until it ceased to function contributions towards the administrative expenses of the Inter-Governmental Committee had been paid from the Vote for External Affairs.

Subhead A.3. includes the following items of expenditure in respect of publicity abroad :—

For presentation to :—

	£	s.	d.
The Cervantes Library in El Toboso :—			
1 copy of the Irish translation of "Don Quixote" by an t-Athair Peadar O'Laoghaire	1	8	2
The Veterans of Foreign Wars of the U.S.A. :—			
1 National Flag	5	7	6
The Council of the Legion of Mary, Guadalupe, Mexico City :—			
1 National Flag	1	12	6

For distribution abroad :—

352 copies of the Constitution of Ireland	4	16	9
275 copies of "Without Fanfares"	2	16	8
175 copies of "Peace and War"	9	12	6
175 copies of "Ireland's Stand"	9	12	6
1,000 off-prints of an article on Ireland in the Belgian Review "Industrie" by the Belgian Minister to Ireland	20	13	7
Copies of broadcast address by An Taoiseach on St. Patrick's Day	6	5	10
Copies of the Minister's (a) Speech introducing the Estimate, (b) Statement on External Policy winding up the Estimate debate, (c) Interview given on 12th February, 1949, on the subject of "Ireland's attitude towards participation in the Atlantic Pact," (d) Interview given on 14th February, 1949, on the subject of the Six County elections	59	11	0
Photographs	24	3	6
Gramophone Records and Music	16	6	6
2 sets of Irish Token Coinage	17	4	4
	£163	4	4

F. H. BOLAND,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th January, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR SOCIAL WELFARE.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 ...	696,675	0 0	708,800	8 2	—		12,125	8 2
B.—Travelling Expenses...	25,810	0 0	23,131	10 1	2,678	9 11	—	
C.—Incidental Expenses	600	0 0	815	1 7	—		215	1 7
D.—Telegrams, Telephones, Postage and Pounding ...	6,330	0 0	7,749	11 11	—		1,419	11 11
E.—Provision of Rooms for Official Purposes ...	746	0 0	564	0 8	181	19 4	—	
F.—Manufacture of Insurance Stamps ...	255	0 0	255	0 0	—		—	
G.—Advertising ...	600	0 0	448	8 1	151	11 11	—	
H.—Blind Pensions Appeals Certificates ...	140	0 0	133	10 0	6	10 0	—	
GROSS TOTAL ...	£ 731,156	0 0	741,897	10 6	3,018	11 2	13,760	1 8
					Excess of Expenditure over Gross Estimate (met from Vote for Civil Service Remuneration). £10,741 10 6			
					Surplus of Appropriations in Aid realized (to be surrendered). £2,713 10 7			
<i>Deduct :—</i>								
I.—Appropriations in Aid	90,281	0 0	92,994	10 7				
NET TOTAL ...	£ 640,875	0 0	648,902	19 11				
Allocated from Vote for Civil Service Remuneration ...	10,741	10 6	—					
	£ 651,616	10 6	648,902	19 11				

NOTE.—Expenditure of an amount not less than £10,741 10s. 6d. has been identified as due to the increases in remuneration payable from 29th May, 1948, and 1st November, 1948.

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Compensation for loss of services of two officers injured in accidents ...	—	20 17 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The excess was due to increases in remuneration of Civil Servants: offset in part by savings arising from changes in personnel and vacancies unfilled.
- B.—The expenses of the Outdoor Staff were less than anticipated.
- C.—Expenditure on messengers' uniforms was greater than expected.
- D.—The excess was mainly attributable to expenditure on postal expenses being greater than anticipated.
- E.—The saving was mainly due to a reduction in the number of officials eligible for allowances for the use of portion of their private residences for official purposes.
- G.—The saving was mainly attributable to the fact that expenditure on advertising in connection with the Harvest Labour Scheme did not arise owing to the discontinuance of that Scheme.
- H.—Estimated as closely as practicable.

I.—Appropriations in Aid :—	Estimated.	Realized.	
	£	£	s. d.
1. Repayment out of the Widows' and Orphans' Pensions Fund of expenses incurred in the administration of the Widows' and Orphans' Pensions Acts, 1935 to 1947, in pursuance of Section 43 (2) of the Act of 1935	81,844	79,166	12 0
2. Payment to the Exchequer in pursuance of Section 7 (3) of the National Health Insurance Act, 1942	5,000	10,610	3 6
3. Repayment in respect of Agency services performed on behalf of the British Ministry of Pensions ...	2,256	1,974	3 5
4. Repayment out of the Medical Certification Fund of part of the cost of administering the Medical Certification Scheme in pursuance of Section 26 (c) of the National Health Insurance Act, 1929	800	800	0 0
5. Repayment of cost of administration of Society's (Officers) Guarantee Fund (National Health Insurance)	33	33	15 0
6. Repayment by the Association of Officers of the Executive and Higher Grades in respect of the salary and emoluments of an officer seconded to act as Secretary of that Association ...	300	248	12 10
7. Miscellaneous	48	61	3 10
8. Repayment in respect of the secondment of an officer to act as Secretary of the Civil Service Alliance	—	100	0 0
	<u>£90,281</u>	<u>£92,994</u>	<u>10 7</u>

1. The deficiency in the repayment under this head was due to the fact that payments in respect of salaries were less than anticipated owing to changes in personnel and vacancies unfilled.

2. The surplus is due to the fact that the amount of unclaimed sums in the Stamps Sales Account available for payment to the Exchequer was greater than anticipated.

3. The costs of administration were less than estimated.

6. The deficiency was due to the cessation during the year of the secondment of the officer concerned.

8. This receipt is in respect of the secondment of an officer for part of the year as Secretary to the Civil Service Alliance (Department of Finance minute E. 108/12/48).

EXTRA REMUNERATION (exceeding £30).

The Deputy Assistant Secretary received £173 5s. 0d. from the Vote for the Office of the Minister for Finance for special duties.

Twenty-eight Clerical Officers, nine Employment Clerks, thirteen Writing Assistants, six Temporary Clerical Assistants, four Paper Keepers and two Messengers received amounts varying from £30 12s. 6d. to £123 from this Vote in respect of overtime.

One Minor Staff Officer and one Employment Clerk received allowances for special services amounting to £35 and £37 10s. 0d., respectively, from this Vote.

One Higher Executive Officer, four Social Welfare Officers, two Minor Staff Officers, four Employment Staff Officers, five Branch Managers, nine Employment Clerks, sixteen Temporary Clerical Assistants, one Paper Keeper and five Messengers received amounts varying from £30 10s. to £242 10s. 2d. in respect of military service pensions and/or Reserve pay and allowances.

NOTES.

1. This Account includes expenditure of approximately £1,054 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

2. The charge to Subhead C. includes the following *ex-gratia* payments:—
£3 in respect of the loss of an officer's coat from official premises (Department of Finance minute E. 109/41/41).

11s., 7s. 3d. and £1 in respect of damage to officers' clothing caused by defective office furniture or resulting from accident while the officers were on duty (Department of Finance minutes E. 109/41/41).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
30 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

MISCELLANEOUS SOCIAL WELFARE SERVICES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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.
A.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930 ...	64,000	65,787	6 4	—		1,787	6 4
B.—Grants under the Schools Meals (Gaeltacht) Acts, 1930 and 1933 ...	10,000	9,459	17 7	540	2 5	—	
C.—Welfare of the Blind ...	7,500	11,671	19 3	—		4,171	19 3
D.—Grants towards the supply of Fuel for Necessitous Families ...	90,000	63,785	8 5	26,214	11 7	—	
E.—Grants towards the supply of Footwear for Necessitous Children ...	30,000	29,983	9 1	16	10 11	—	
F.—Grants towards the provision of Assistance in kind to Recipients of Home Assistance ...	170,000	13,375	7 9	156,624	12 3	—	
G.—Grants towards the provision of additional Home Assistance in cash in lieu of Assistance in kind :— Original ... Nil Supplementary £66,010	66,010	64,278	0 0	1,732	0 0	—	
	437,510	258,341	8 5	185,127	17 2	5,959	5 7
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	66,000	—		66,000	0 0	—	
TOTAL :— Original ... £371,500 Supplementary 10 —£	371,510	258,341	8 5	119,127	17 2	5,959	5 7
Surplus to be surrendered ...				£113,168	11 7		

	Estimated.	Realized.	
	£	£	s. d.
Extra Receipts payable to Exchequer :—			
Proceeds of sale of equipment purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres	—	121	2 6
Refunds by public assistance authorities of overpayments of grants towards the provision of assistance in kind to recipients of home assistance	—	573	18 10
Refunds by public assistance authorities of overpayments of grants towards the supply of fuel for necessitous families	—	129	6 10
		<u>£824 8 2</u>	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due in part to increase in the cost of foodstuffs and in part to an increase in the number of school children provided with meals.
- B.—Actual expenditure by local authorities, which determines the amounts issuable from grants, was less than anticipated.
- C.—Excess due to increase in capitation rates payable in respect of blind persons employed in or resident in approved Institutions.
- D.—Saving due in part to a reduction in the price of hand-won turf and in part to a falling off in the number of persons participating in the Fuel Scheme.
- E.—No closer estimate was practicable.
- F.—The saving on this subhead is mainly due to the fact that the provision of food vouchers under the Assistance in kind Scheme was discontinued from 27th March, 1948. The expenditure in 1948-49 consisted of final payments to public assistance authorities for the service in 1947-48 and previous years and grants towards the provision of footwear to children of persons in receipt of home assistance.
- G.—Estimated as closely as practicable.

NOTE.

Equipment, valued at £7 7s. 6d., purchased in previous years by the Department of Local Government and Public Health for Emergency Cooked Food Centres and subsequently found surplus to requirements was handed over during the year without repayment to the Department of Industry and Commerce (Department of Finance minute S.99/42/43).

D. J. O'DONOVAN,
Accounting Officer.

AN ROINN LEASA SHÓISIALAIGH,
25 Samhain, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

HEALTH.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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, and certain charges connected with Hospitals.

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Salaries, Wages and Allowances	96,085	93,303	9	1	2,781	10	11
B.—Travelling Expenses	4,800	2,529	0	9	2,270	19	3
C.—Incidental Expenses	275	341	3	10	—	66	3
D.—Telegrams and Telephones	850	958	5	8	—	108	5
E.—Expenses in connection with International and other Congresses :—							
<i>Original</i>	£1,164						
<i>Supplementary</i>	3,625						
	4,789	4,763	5	7	25	14	5
F.1.—Statutory Inquiries	500	28	19	0	471	1	0
F.2.—Expenses in connection with the National Health Council, etc.	450	336	9	4	113	10	8
F.3.—Dissemination of Information and Advice on Health :—							
<i>Original</i>	Nil						
<i>Supplementary</i>	£6,000						
	6,000	2,806	17	9	3,193	2	3
G.1.—Vaccine Lymph Supply	1,670	1,607	17	0	62	3	0
G.2.—Expenses in connection with the Therapeutic Substances Act, 1932	60	—			60	0	0
G.3.—Expenses in connection with a Survey of Human Nutrition	6,510	4,517	4	0	1,992	16	0
MISCELLANEOUS GRANTS.							
H.—Grants to Health Authorities :—							
<i>Original</i>	£1,450,000						
<i>Supplementary</i>	231,000						
	1,681,000	1,677,600	0	0	3,400	0	0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
I.—Grants to Voluntary Agencies for Child Welfare, Schools for Mothers, etc.	18,000	18,863 17 11	—		863 17 11	
J.—National Blood Transfusion Service (Grant-in-Aid) ...	19,000	15,685 0 0	3,315 0 0		—	
K.—Grants in respect of training of native Irish Speakers in Hospital Nursing, including training in Midwifery ...	400	96 9 6	303 10 6		—	
L.—Maintenance and other Allowances in the Year ending 31st March, 1948, in respect of Persons suffering from infectious Diseases ...	10,000	4,419 0 10	5,580 19 2		—	
BALANCES OF GRANTS IN RESPECT OF PREVIOUS YEARS.						
M.1.—Child Welfare, Schools for Mothers, etc. :—						
<i>Original</i> ...	£4,400					
<i>Supplementary</i> ...	4,925					
	9,325	8,463 18 9	861 1 3		—	
M.2.—Grants for the Supply of Milk to Necessitous Children :—						
<i>Original</i> ...	£3,500					
<i>Supplementary</i> ...	1,800					
	5,300	4,697 15 10	602 4 2		—	
M.3.—Medical Treatment, etc., of School Children :—						
<i>Original</i> ...	£5,000					
<i>Supplementary</i> ...	8,675					
	13,675	12,938 12 6	736 7 6		—	
M.4.—Prevention and Treatment of Tuberculosis :—						
<i>Original</i> ...	£40,938					
<i>Supplementary</i> ...	80,500					
	121,438	117,832 9 0	3,605 11 0		—	
M.5.—Treatment of Venereal Diseases :—						
<i>Original</i> ...	£4,800					
<i>Supplementary</i> ...	4,700					
	9,500	9,739 0 11	—		239 0 11	
	2,009,627	1,981,528 17 3	29,375 11 1		1,277 8 4	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>)	11,000	—	11,000 0 0	—		
GROSS TOTAL :— <i>Original</i> £1,668,402 <i>Supplementary</i> 6,000 <i>Do.</i> ... 324,225 —————£	1,998,627	1,981,528 17 3	18,375 11 1	1,277 8 4		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £17,098 2 9			
<i>Deduct :—</i> N.—Appropriations in Aid ...	312,812	312,429 10 5	Deficiency of Appropriations in Aid realized. £382 9 7			
NET TOTAL :— <i>Original</i> £1,355,590 <i>Supplementary</i> 6,000 <i>Do.</i> ... 324,225 —————£	1,685,815	1,669,099 6 10	Net Surplus to be surrendered. £16,715 13 2			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving was due mainly to vacancies on the staff remaining unfilled for part of the year.
- B.—The saving was due to (1) vacancies on the travelling officer staff and (2) curtailment of travelling due to pressure of headquarter duties.
- C.—The excess was due to expenditure on advertising being greater than anticipated.
- D.—The excess was due to additional installations and a more extended use of telephone facilities during the year.
- F.1.—Expenditure under this subhead is variable. No major inquiry was held during the year.
- F.2.—It was not found necessary to convene the National Health Council during the year, but the resultant saving was partly offset by the establishment of additional councils.
- F.3.—The saving was mainly due to unavoidable delays in getting the publicity campaign started and to difficulties in getting posters, etc., printed.
- G.1.—Expenditure could not be more accurately estimated.
- G.2.—It was not found necessary either to incur travelling expenses or to purchase apparatus.
- G.3.—The saving was due to the field work in connection with the Survey being completed earlier than had been anticipated.
- H.—Estimated as closely as possible.
- I.—The excess was due mainly to the inclusion in the scheme of an additional voluntary agency.
- J.—Unavoidable delays in acquiring premises and in appointing a Medical Director prevented the Organisation developing as quickly as was originally anticipated.

K.—The number of trainees availing of the scheme was less than expected.

L.—A number of local authorities did not operate the scheme to the extent anticipated at time of preparation of Estimate.

M.1., M.2., M.3. and M.4.—The expenditure under these subheads represents balances of grants for the year 1947-48 and previous years in respect of expenditure by local authorities as certified by Local Government Auditors. It was found that the expenditure so certified was in a number of cases less than had been shown on unaudited statements supplied by the local authorities at the time of preparation of the Estimate.

M.5.—The expenditure by local authorities proved to be greater than had been anticipated.

N.—Appropriations in Aid :—

	Estimated.	Realized.	
	£	£	s. d.
1. Receipts from Local Taxation Account in respect of Licence Duties Grant and Estate Duty Grant under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	312,000	311,749	11 4
2. Costs payable by local authorities in relation to Inquiries	500	—	
3. Fees for renewal of licences to private mental hospitals	234	236	0 0
4. Fees under the Therapeutic Substances Act, 1932 ...	70	90	5 0
5. Miscellaneous	8	353	14 1
	<u>£312,812</u>	<u>£312,429</u>	<u>10 5</u>

2. Only minor inquiries were held during the year and the costs relating to them did not fall to be recovered before 31st March, 1949 (*See* explanation to Subhead F.1.).

4. Estimated as closely as possible.

5. The surplus was due to recoveries, from local authorities, of overpayments of grants in respect of previous years.

EXTRA REMUNERATION (exceeding £30).

An Engineering Inspector received a non-pensionable allowance of £132 5s. 9d. from the Hospitals Trust Fund for special duties in connection with the construction of regional sanatoria.

NOTES.

This Account includes expenditure of approximately £917 in respect of remuneration of staff temporarily lent, without repayment, to other Departments and Offices.

Equipment valued £1 10s. 0d., lost or mislaid, during course of National Nutrition Survey was written off (Department of Finance minute S. 72/8/45).

P. Ó CINNÉIDE,

Accounting Officer.

AN ROINN SLÁINTE,

15th November, 1949.

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

W. E. WANN,

Comptroller and Auditor-General.

DAMAGE TO PROPERTY (NEUTRALITY) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Compensation and other Payments in connection with Injuries to Property caused by the dropping of bombs from foreign aircraft and by kindred incidents while the State is not engaged in war (No. 24 of 1941).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Compensation and other Payments in connection with Injuries to Property ...	10,850	4,436 5 0	6,413 15 0	—	—	
B.—Expenses in connection with the Investigation, Defence and Discharge of Claims ...	200	—	200 0 0	—	—	
TOTAL ...£	11,050	4,436 5 0			—	
Surplus to be surrendered ...			£ 6,613 15 0			

	Estimated.	Realized.
	£	£ s. d.

Extra Receipts payable to Exchequer:—

Contributions by local authorities under Section 16 of the Neutrality (War Damage to Property) Act, 1941 ...	—	3,306 5 1
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Claims for which provision was made in the Estimate matured before the end of 1947-48, and were met out of the Vote for that year. There were also delays in complying with reinstatement conditions.

B.—No cases were taken to the Circuit Court during the year.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
25th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

PERSONAL INJURIES (CIVILIANS) COMPENSATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Compensation and other Payments in respect of Personal Injuries sustained by persons, not as members of State Services, as a result of the dropping of bombs by foreign aircraft and of kindred incidents while the State is not engaged in war (No. 19 of 1946).

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s.	d.	£	s.	d.
A.—Compensation ...	2,300	1,574	9	9	725	10	3
B.—Treatment, etc. ...	100	283	5	6	—	183	5 6
TOTAL ...	...£ 2,400	1,857	15	3	725	10	3
Surplus to be surrendered ...					<u>£542 4 9</u>		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Provision made for lump sum payments was not required.

B.—A large amount fell to be paid by way of refund of medical expenses in two cases which matured during the year.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
25th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

ALLEVIATION OF DISTRESS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Alleviation of Distress in Europe due to War, including Grants to International and other Organisations in respect of relief activities; and for relief supplies for refugees in Palestine.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.				
			Less than Granted.		More than Granted.		
	£	£	s.	d.	£	s.	d.
Provision of foodstuffs and other commodities and grants to relief organisations :—							
<i>Original</i> £575,000							
<i>Supplementary</i> 10							
	575,010	316,883	12	1	258,126	7	11
TOTAL ... £	575,010	316,883	12	1			
Surplus to be surrendered		...		£	258,126	7	11

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was found possible to despatch only part of the supplies of canned meat for which the provision in the Estimate was mainly intended.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
28th October, 1949.

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

W. E. WANN,
Comptroller and Auditor-General.

REPAYMENT OF TRADE LOANS ADVANCES.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for the Repayment to the Central Fund of Sums Advanced under the Trade Loans (Guarantee) Acts (No. 5 of 1939, sec. 10).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£ s. d.	
Repayment of Advances under the Trade Loans (Guarantee) Acts ...	123,214	123,213 17 4		2 8	—	
TOTAL£	123,214	123,213 17 4			—	
Surplus to be surrendered£				2 8		

JOHN LEYDON,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
12th January, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

CIVIL SERVICE REMUNERATION.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for Increases in Remuneration of Civil Servants.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Increases in Remuneration of Civil Servants ...	500,000	293,272 12 5	206,727 7 7	7 7	—	—
TOTAL ...	500,000	293,272 12 5				
Surplus to be surrendered ...		£	206,727 7 7			

DETAILS OF EXPENDITURE.

Additional sums required by Departments and Offices in respect of the 1948 revision of Civil Service pay as shown in the Appropriation Accounts of the following Votes, viz. :—

Vote No.		£	s.	d.
3	Department of the Taoiseach ...	420	10	8
5	Office of the Minister for Finance ...	3,517	3	10
6	Office of the Revenue Commissioners ...	33,403	11	7
21	Stationery and Printing ...	1,238	18	2
22	Valuation and Boundary Survey ...	1,242	1	2
34	Prisons ...	1,266	8	10
37	Supreme Court and High Court of Justice ...	1,937	6	2
38	Land Registry and Registry of Deeds ...	2,934	11	10
42	General Register Office ...	58	0	1
43	Dundrum Asylum ...	1,091	5	11
51	National Gallery ...	282	4	0
61	Posts and Telegraphs ...	235,138	19	8
66	Office of the Minister for Social Welfare ...	10,741	10	6
	TOTAL ...	£293,272	12	5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Increases in remuneration were borne on this Vote only in so far as they could not be defrayed out of savings on departmental Votes.

NOTE.

The Accounts of other Departments and Offices include expenditure of approximately £181,800 in 1948-49 in respect of the 1948 revision of Civil Service pay.

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
17 Feabhra, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, 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 ...	7,463	7,462 18 6	1 6	—
TOTAL ...£	7,463	7,462 18 6		—
Surplus to be surrendered ...		£	1 6	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 19 0

J. J. McELLIGOTT,
Accounting Officer.

AN ROINN AIRGEADAIS,
22nd October, 1949.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

W. E. WANN,
Comptroller and Auditor-General.

ORGANIZATION FOR EUROPEAN ECONOMIC CO-OPERATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the sum expended, in the year ended 31st March, 1949, compared with the sum granted, for contributions towards the expenses of the Organization for European Economic Co-operation.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Contribution towards the Expenses of the Organization	12,280	12,275 7 0	4 13 0	—	—	
B.—Contribution to the Working Capital Fund of the Organization	7,220	7,223 19 11	—	3 19 11	3 19 11	
TOTAL ...£	19,500	19,499 6 11	4 13 0	3 19 11	3 19 11	
Surplus to be surrendered ...			<u>13s. 1d.</u>			

F. H. BOLAND,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th January, 1950.

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

W. E. WANN,
Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1948-1949,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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