

A.9.



IMPROVEMENT ACCOUNTS  
1958-59

STATEMENT OF THE ACCOUNTS OF THE  
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THE YEAR 1958-59

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# APPROPRIATION ACCOUNTS 1958-59

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31 MARCH 1959, TOGETHER  
WITH THE REPORT OF THE COMPTROLLER  
AND AUDITOR GENERAL THEREON

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

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*Ordered, by Dáil Éireann, to be Printed,  
3 Meitheamh, 1959.*

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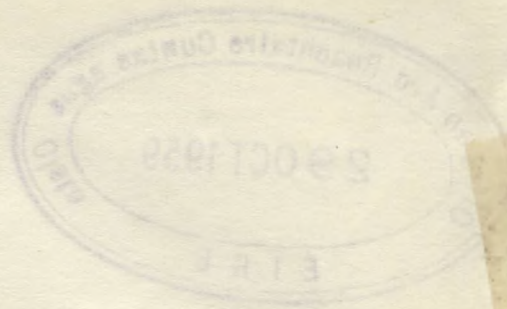
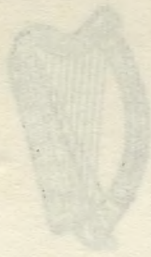
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1959

(Pr. 5092)

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APPROPRIATION ACCOUNTS  
1952-53

TABLE OF CONTENTS

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED BY THE OIREACHTAS FOR PUBLIC SERVICES FOR THE YEAR ENDED 31 MARCH 1952, TOGETHER WITH THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL THEREON

	PAGE
Report of the Comptroller and Auditor General ...	iii
Summary ... ..	xl
Accounts ... ..	1
Index ... ..	215
<hr/>	
Analysis, under Votes, of the Report of the Comptroller and Auditor General ... ..	223

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1952

(P. 5002)



ACCOUNTS OF THE PUBLIC SERVICES, 1958-59

REPORT OF THE COMPTROLLER AND AUDITOR  
GENERAL

GENERAL

*Outturn of the Year*

(Adjusted to the nearest £)

1. The audited accounts are summarised on page xl. The amount to be surrendered as shown in the summary is £2,193,945 arrived at as follows:—

Gross Expenditure	Estimated	Actual
£	£	£
Original estimates ...	117,040,418	
Supplementary and additional estimates ...	3,719,162	
	120,759,580	118,547,042
<i>Deduct—</i>		
Appropriations in Aid		
Original estimates	7,038,198	
Supplementary do.	30,180	
	7,068,378	7,049,785
Net Expenditure	£113,691,202	£111,497,257
Amount to be surrendered ...	£2,193,945	

This represents 1·9 per cent. of the supply grants as compared with 3·1 per cent. in the previous year. The principal savings were :—

Amount £	Vote No.	Service
337,992	26	Agriculture
130,354	47	Forestry
156,480	49	Roinn na Gaeltachta
191,498	50	Industry and Commerce
120,238	52	Aviation and Meteorological Services
254,760	57	Defence
105,343	63	Social Assistance
152,758	64	Health

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

#### *Exchequer Extra Receipts*

2. Extra receipts payable to the Exchequer as recorded in the appropriation accounts amounted to £862,007.

#### *Surrender of Balances on 1957-58 Votes*

3. The balances due to be surrendered out of votes for the public services for 1957-58 amounted to £3,612,869. I hereby certify that these balances have been duly surrendered.

#### *Stock and Store Accounts*

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

#### *Foreign Exchange Account*

5. The Foreign Exchange Account, established under the provisions of section 49 of the Finance Act, 1941, was required to be wound up not later than six months after the Supplies and Services (Temporary Provisions) Act, 1946, ceased to be in force. This Act expired on 31 December, 1957, and the Account was wound up on 30 June, 1958. The Account for

the period from 1 April, 1958 to 30 June, 1958, has been examined and 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. Outstanding advances to the amount of £200,000 were repaid to the Exchequer and the surplus of £1, 717,524 remaining in the Account was disposed of by transfer to the Savings Certificates Reserve Fund.

*National Development Fund (Winding up) Account*

6. As indicated in paragraph 8 of the previous report the balance in the Winding up Account at 31 March, 1958, was £1,995,645 (including £14,678 in the hands of agent Departments). Issues to agent Departments in the year amounted to £475,847, viz.:—

	Vote	£
9. Public Works and Buildings ... ..		110,318
10. Employment and Emergency Schemes ... ..		25,000
26. Agriculture ... ..		187,000
36. Local Government ... ..		3,850
46. Lands ... ..		2,500
48. Fisheries ... ..		15,415
50. Industry and Commerce ... ..		17,317
51. Transport and Marine Services ... ..		114,447
		£475,847

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

7. The expenditure on projects since the establishment of the Fund to 31 March 1959 was as follows:—

	Project	Total Expenditure to 31 March 1959 £
PUBLIC WORKS AND BUILDINGS:		
Gaeltacht Projects:		
	Cora Point, Inishmaan ... ..	10,110
	Inishere Pier ... ..	18,135
	An Chorr Áit, Inishere ... ..	2,390
Drainage Works:		
	Owenogarney River Embankments Scheme ... ..	107,311
	Deale and Swillyburn Rivers Scheme ... ..	105,394
	*Shannon Catchment Survey	1,982

	Project	Total Expenditure to 31 March 1959
<b>SPECIAL EMPLOYMENT SCHEMES</b>		
<b>OFFICE :</b>		
	*Urban Employment Schemes	£ 647,459
	*Minor Employment Schemes	135,806
	*Development Works in bogs used by landholders and other private producers ...	152,379
	*Rural Improvements Scheme	192,888
<b>DEPARTMENT OF AGRICULTURE :</b>		
	*Bovine Tuberculosis Eradica- tion Scheme ... ..	} 653,000
	*Farm Buildings and Farm Water Supply Schemes for farmers undertaking B.T.E. }	
	Production of foundation stocks of seed ... ..	43,513
	Artificial Insemination facili- ties in North Western Area	32,454
	Drainage of River Rye ...	54,720
	Glenamoy peatland experi- mental station ... ..	61,256
	Facilities for drying and stor- age of onions in Co. Kerry	9,154
	Buildings and Equipment for Department's agricultural schools and farms ...	20,629
	Erection of pig progeny test- ing station ... ..	33,508
	Orchard planting in Dun- garvan area ... ..	7,009
	Provision of storage for seed and ware potatoes ...	620
<b>DEPARTMENT OF LOCAL GOVERNMENT :</b>		
	Road Fund ... ..	2,476,444
	Road Works (Fíor-Ghaeltacht)	101,421
	*Works under the Local Authorities (Works) Act, 1949 ... ..	450,000
	Repairs to sea wall, Bray ...	8,936
	Helvick Water Supply Scheme, Co. Waterford ...	5,250
	Glencolumbkille Water Supply Scheme, Co. Donegal ...	2,200
	Falcarragh Sewerage Scheme, Co. Donegal ... ..	1,400
<b>DEPARTMENT OF LANDS :</b>		
	Improvement Works—Shan- non Flooding Relief Scheme	1,460
<b>FISHERIES :</b>		
	Establishment of fish farm by Inland Fisheries Trust ...	38,000
	Establishment of fish handling and processing station at Galway by An Bord Iascaigh Mhara ... ..	33,871
	Provision of fishing boats in the Fíor-Ghaeltacht by An Bord Iascaigh Mhara ...	68,386

	Project	Total Expenditure to 31 March 1959 £
DEPARTMENT OF INDUSTRY AND COMMERCE :		
Payments to An Óige for purchase, repair, renovation, etc., of premises at :	78, Morehampton Road, Dublin—purchase and repair, etc. ... ..	9,248
	1, Redclyffe, Western Road, Cork—purchase and furnishing, etc. ... ..	5,949
	Ballhill Youth Hostel, Co. Donegal—improvements ...	1,660
	Knockree Youth Hostel, Enniskerry—improvements	500
	Aghadoe House, Co. Kerry—purchase ... ..	6,197
Repairs to roads to turf-burning generating stations :	Payments to Department of Local Government ...	94,727
	Payments to Special Employment Schemes Office ...	18,500
	Survey of roads and bridges in vicinity of sites for 4 turf-burning generating stations ... ..	809
TRANSPORT AND MARINE :		
	Improvement Works at Dublin Harbour ... ..	282,818
	Improvement Works at Cork Harbour ... ..	321,979
	Improvement Works at Limerick Harbour ...	36,664
	Survey of Moy Estuary ...	1,869
	Improvement Works at Dún Laoghaire Station ...	20,000
		£6,278,005

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

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

The balance in the Winding up Account at 31 March 1959 was £1,521,995 (including £16,875 in the hands of agent Departments).

## 8.—STATEMENT OF RECEIPTS INTO AND ISSUES OUT OF

	RECEIPTS	£
REVENUE :—		
Customs and Excise Duties ... ..		65,768,000
Estate, etc., Duties and Stamps ... ..		5,016,000
Income Tax and Corporation Profits Tax ... ..		27,816,000
Motor Vehicle Duties ... ..		5,509,000
Post Office ... ..		8,650,000
Interest on Advances from the Central Fund ... ..		7,044,962
Sundry Receipts ... ..		6,605,596
		<u>126,409,558</u>
REPAYMENTS IN RESPECT OF ISSUES UNDER THE FOLLOWING ACTS :—		
Electricity (Supply) Acts, 1927 to 1958 ... ..		544,379
Turf Development Acts, 1946 to 1959 ... ..		180,178
Sea Fisheries Acts, 1952 and 1956 ... ..		22,092
Trade Loans (Guarantee) Acts, 1939 to 1954 ... ..		18,347
Finance Act, 1941 (Sec. 49) ... ..		200,000
Road Fund (Advances) Acts, 1926 and 1948 ... ..		297,480
Transport Acts, 1950 and 1955 ... ..		793,300
Insurance (Intermittent Unemployment) Act, 1942 (Sec. 47 (1))		2,000
Tourist Traffic Acts, 1939 to 1955 ... ..		56
		<u>2,057,832</u>
MONEY RAISED BY CREATION OF DEBT :—		
Savings Certificates ... ..		2,725,000
Ways and Means Advances ... ..		16,550,000
Exchequer Bills ... ..		63,000,000
Prize Bonds ... ..		3,430,405
Other Borrowings ... ..		5,695,000
Telephone Capital Acts, 1924 to 1956 ... ..		1,450,000
5½% Exchequer Stock 1971/74 ... ..		14,786,212
		<u>107,636,617</u>
	TOTAL RECEIPTS ...	<u>£236,104,007</u>

## THE CENTRAL FUND FOR THE YEAR ENDED 31 MARCH, 1959

ISSUES						£
CENTRAL FUND SERVICES :—						
Public Debt Services	...	...	...	...	...	19,578,181
Road Fund	...	...	...	...	...	5,509,000
Payments to Local Taxation Account, etc.	...	...	...	...	...	1,138,009
Annuities, Pensions, Salaries, Allowances and Returning Officers' Expenses	...	...	...	...	...	192,550
SUPPLY SERVICES	...	...	...	...	...	111,836,032
						<u>138,253,772</u>
ISSUES UNDER THE FOLLOWING ACTS :—						
Electricity (Supply) Acts, 1927 to 1958	...	...	...	...	...	1,000,000
Turf Development Acts, 1946 to 1959	...	...	...	...	...	1,101,000
Sea Fisheries Acts, 1952 and 1956	...	...	...	...	...	167,171
Trade Loans (Guarantee) Acts, 1939 to 1954	...	...	...	...	...	34,938
Local Loans Fund Acts, 1935 to 1957	...	...	...	...	...	4,600,000
Telephone Capital Acts, 1924 to 1956	...	...	...	...	...	1,450,000
Irish Shipping Ltd. Act, 1947	...	...	...	...	...	604,599
Bretton Woods Agreements Act, 1957	...	...	...	...	...	407,500
Finance Acts, 1953 (Sec. 16) and 1954 (Sec. 22)	...	...	...	...	...	179,500
Industrial Credit Acts, 1933 and 1958	...	...	...	...	...	1,007,330
International Finance Corporation Act, 1958	...	...	...	...	...	118,548
Insurance Act, 1953 (Sec. 2 (4))	...	...	...	...	...	8,503
						<u>10,679,089</u>
ISSUES FOR THE REDEMPTION OF PUBLIC DEBT :—						
Savings Certificates	...	...	...	...	...	1,809,000
Ways and Means Advances	...	...	...	...	...	11,375,000
Exchequer Bills	...	...	...	...	...	67,500,000
Prize Bonds	...	...	...	...	...	1,168,000
Other Borrowings	...	...	...	...	...	5,195,000
						<u>87,047,000</u>
TOTAL ISSUES						<u>£235,979,861</u>

## VOTE 7.—OFFICE OF THE REVENUE COMMISSIONERS

*Revenue Account*

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

10. The net yield of revenue for the years 1957-58 and 1958-59, under its main heads, is shown in the following statement:—

	1957-58	1958-59
Customs (excluding Special Import Levy) ... ..	£ 44,452,551	£ 46,445,917
Customs—Special Import Levy ... ..	2,491,157	1,752,526
Excise ... ..	17,375,661	17,417,259
Estate, etc., Duties ... ..	2,680,545	2,883,556
Stamps ... ..	1,996,127	2,114,177
Income Tax, Sur-Tax and Super Tax	25,203,273	24,900,144
Corporation Profits Tax, etc. ... ..	2,930,253	2,774,624
Total ... ..	£97,129,567	£98,288,203

£98,600,000 (including £1,788,000 in respect of Special Import Levy) was paid into the Exchequer during the year leaving a balance of £2,015,655 as compared with £2,327,452 at the end of the previous financial year.

11. Under section 62 of the Finance Act, 1958, Exchequer receipts in respect of Special Import Levy which were formerly payable into the Capital Fund established under section 4 of the Central Fund Act, 1956, ceased to be payable into that Fund, and, accordingly, no issues were made from the Central Fund to the Capital Fund in the year under review.

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

Year of Account (1)	Income Tax outstanding at 1 June 1959		Sur-tax (including Super tax and Excess Sur-tax) outstanding at 31 March 1959 (4)	Corporation Profits tax (including Excess Corporation Profits Tax) outstanding at 31 March 1959 (5)
	Central Collection Office (Dublin General Schedule E) (2)	All other Districts (3)		
1952/53 and earlier years	£	£	£ 762,068	£ 138,138
1953/54	} 1,791,377* Estimated	} 4,941,959†	154,522	50,295
1954/55			163,698	37,811
1955/56			223,540	66,129
1956/57			274,304	121,004
1957/58			798,474 Estimated	2,545,543
TOTAL ...	2,589,851	7,487,502	2,133,918	665,036
	£10,077,353			

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

† Break-down over the various years not available.

Comparative figures for the previous year are—Income Tax, £10,292,753 ; Sur-tax, etc., £2,772,596 and Corporation Profits Tax, £549,277.

I understand that the outstanding taxes include a considerable number of protective assessments and cases under appeal in which final liability had not been determined. I am informed that on the best information available the amount which will be found collectible out of the £12,876,307 outstanding will be unlikely to exceed £3,250,000. In most of the cases under appeal or enquiry collection cannot proceed until the final liability has been determined.

#### *Extra-statutory Repayments of Customs and Excise Duties*

13. Extra-statutory repayments of Customs duties and of Excise duties amounting to £23,167 and £5,460, respectively, were made during the year. The Customs duties include £247 in respect of Special Import Levy.

#### *Remissions and Amounts Irrecoverable*

14. I have been furnished with schedules of the cases involving a loss of £50 or upwards in which claims for duty under the Revenue Acts were remitted without statutory authority or passed as irrecoverable during the year ended 31 March, 1959. I have made a test examination of the items included in the schedules with satisfactory results. The total amount, £172,344, remitted or passed as irrecoverable is made up as follows :—

	£
Estate, etc., Duties (1 case) ... ..	74
Income Tax (774 cases) ... ..	147,685
Sur-Tax (20 cases) ... ..	6,925
Customs duties (2 cases) ... ..	17,660
	£172,344

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

Remission		£
On compassionate grounds ... ..	135	
On grounds of equity ... ..	19,106	
Composition settlements ... ..	1,785	

#### Amounts Irrecoverable

Miscellaneous : liability not enforceable, etc. ... ..	151,318
	£172,344

## VOTE 9.—PUBLIC WORKS AND BUILDINGS

*Subhead B.—New Works, Alterations and Additions*

15. The expenditure charged to the subhead includes sums amounting to £1,491,975 in respect of grants towards the cost of erection, enlargement or improvement of national schools. Two-thirds of the full cost or such greater proportion as may be sanctioned in each case by the Minister for Education, is paid from the Vote and the balance is provided by the managers of the schools. £838,686 was paid to managers who undertook responsibility for the works and £653,289 was expended on schools erected by the Commissioners.

The balance of the charge to the subhead amounting to £345,029 was expended on general architectural and engineering works of which the principal items were:—

New Work No.	Premises	Total Estimate	Expenditure 1958-59	Expenditure to 31 March 1959
		£	£	£
2	Leinster House—Reconstruction of Loggias ... ..	10,200	10,435	11,179
7	Office of Public Works, Central Engineering Workshops and Stores ... ..	63,200	7,940	26,306
19	Dún Laoghaire Harbour, Mail Boat Pier—Improvements...	39,500	23,330	33,330
21 (3)	Abbotstown Farm—Foundation Stock Farmyard ...	49,000	13,545	14,546
26 (1)	Johnstown Castle—Adaptations and Furnishing ...	204,500	3,095	201,625
54	Galway, New Post Office and Telephone Exchange ...	55,000	7,756	33,672
62	Baldonnell Aerodrome — Hard Surface Runways ...	470,000	6,954	456,671
63	Curragh Camp—New Catholic Church ... ..	116,000	49,484	106,576
64	Curragh Camp—Plunkett Barracks Dining Hall and Cook-house ... ..	65,000	15,012	16,121
73A	The Hague Legation Residence—Adaptations and Furnishing ... ..	—	14,535	22,456

*Subhead B.B.—Coast Protection*

16. Reference was made in paragraph 19 of my previous report to the survey and experimental works in connection with the prevention of coast erosion at Rosslare Strand. Including £13,065 expended during the year, the total expenditure to 31 March, 1959, on this project amounted to £20,853 towards which the Wexford County Council contributed £5,596.

*Subhead C.—Maintenance and Supplies*

17. In December 1957, damage to the extent of £10,000, approximately, was caused by a privately owned vessel to a pier at Howth Harbour. During the year under review expenditure amounting to £5,332 was incurred in repairing the damage but the work is not yet completed. I have inquired as to the liability of the owners of the vessel to make good the cost of repairing the damage.

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

18. The charge to the subhead includes expenditure of £422,196 on the Feale, Corrib-Clare, Nenagh, and Maine catchment schemes which were commenced in June 1951, April 1954, May 1955 and February 1959, respectively. The Maine scheme, which is estimated to cost £760,000, was confirmed by the Minister for Finance on 13 December 1958, in accordance with the terms of section 7 (2) of the Arterial Drainage Act, 1945. The value of stores issued and charges for the use of plant and machinery for these schemes were assessed at £187,270, the total cost to 31 March 1959 being :—

			£
Feale	...	...	1,283,280
Corrib-Clare	...	...	1,775,619
Nenagh	...	...	295,398
Maine	...	...	8,166

The balance of the charge is made up of sums of £19,422 expended on additional minor schemes and £1,204 in respect of remanets of expenditure on completed schemes.

*Exchequer Extra Receipts*

19. As a result of an agreement reached between the Minister for Education and the manager of a national school, a grant, assessed at £11,968, issued in earlier years, towards the cost of erecting the school assembly hall was refunded during the year so that the hall could be used for other than educational purposes.

I observed in the case of another assembly hall for the erection of which a grant of £14,000, approximately, had been paid that a similar agreement was entered into in 1957 and I inquired regarding the recovery of this grant.

20. A sum of £1,127 was brought to account as Exchequer Extra Receipts during the year being a refund of portion of a capital contribution paid to the Electricity Supply Board for the supply of electricity to an agricultural college in 1950-51. I have enquired whether any similar contributions fall to be adjusted in respect of increased revenue to the Board from the services provided.

*Stores*

21. I inquired regarding the availability of inventories of furniture, etc., supplied to embassies and legations abroad and whether instructions had been issued regarding the formal hand-over on a change of occupants of the premises. I am informed that the general question of the preparation of inventories of the furniture, etc., and of periodical checks of such inventories is under consideration, but that the problem is not a simple one.

22. Having regard to the risk of obsolescence and deterioration in store, I inquired about the utilisation of reserve stocks of building, plumbing, and electrical materials purchased in the years 1939 to 1945 and in 1951. I was informed that the purchase price of these stocks was about £18,000, that materials valued at approximately £8,000 had been used mainly on works undertaken by the Commissioners and that the question of the disposal of the remaining stocks was under consideration.

23. Reference was made in paragraph 12 of the report on the accounts for 1947-48 to expenditure incurred on the conversion to oil burning of central heating installations in Government establishments and to a decision not to proceed with the completion of this work. Oil burners and storage tanks purchased at a cost of £6,861 for this project are still retained in store. I am informed that this equipment is serviceable and that possibly some of it may be used, but that the market for its disposal has been unfavourable.

24. In the course of a local audit at the Central Engineering Workshops it was observed that a considerable number of vehicles which were recommended for disposal were stored in the open. As the low prices obtained for cast vehicles at the sale which was held in 1956 were in part attributed to deterioration arising from storage in the open, I made inquiries regarding the present position. In reply I was furnished with a list of forty-two vehicles awaiting sale which were withdrawn from service in the period since 1955. I am informed by the Accounting Officer that it would be uneconomical to provide covered storage for these vehicles and that it is proposed by more frequent sales to reduce the risk of loss from deterioration in store.

25. I have inquired as to the progress of stocktaking at the Central Engineering Workshops.

## VOTE 10.—EMPLOYMENT AND EMERGENCY SCHEMES

26. Provision was made under subhead E. (Urban Employment Schemes) and subhead F. (Rural Employment Schemes) for grants towards expenditure by local authorities on road and amenity schemes, etc., to provide employment. The grants, amounting in all to £260,616, were paid in instalments, during the progress of the various works, by the Department of Local Government acting on behalf of the Special Employment Schemes Office. The accounts of the expenditure on the schemes are examined by Local Government auditors whose certificates are available to me.

27. As shown in the account the Vote provision under subhead E. was fully utilised and was supplemented by moneys made available from the National Development Fund. (See page 28).

28. The expenditure charged to subhead G. (Minor Employment Schemes) and subhead H. (Development Works in Bogs used by Landholders and other Private Producers), amounting to £287,781, relates to schemes administered by the Special Employment Schemes Office. In certain counties these schemes were carried out by the county engineers acting as agents for the Office.

29. The scheme for which provision was made under subhead I. (Rural Improvements Scheme) was also administered by the Special Employment Schemes Office either directly or through the agency of county engineers. The works carried out included the improvement and construction of accommodation roads to houses, farms and bogs, small drainage works, the erection or reconstruction of small bridges, etc. Only works which are estimated to cost not less than £40 are approved and the grants may vary from 50 per cent. to 100 per cent. of their cost. The gross expenditure amounted to £169,089 and contributions by beneficiaries, which are appropriated in aid of the vote, totalled £32,421.

30. The amount charged to subhead J. (Miscellaneous Schemes) includes the cost of improvement works on small fishery harbours and piers carried out by the Office of Public Works on behalf of the Special Employment Schemes Office.

## VOTE 26.—AGRICULTURE

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

31. Reference was made in paragraph 33 of the previous report to advances amounting to £115,000 made by the Agricultural Credit Corporation, Ltd., to the Co-operative Fruit Growers' Society, Ltd., Dungarvan, and to the undertaking by the Minister regarding repayments, if the Society were unable to meet its obligations. As stated in that report the Society had been unable, owing to its financial position, to pay the instalments of principal and interest as they fell due and payments on foot of the Minister's undertaking amounted to £37,931 at 31 March 1958 (Principal £14,902, Interest £23,029). An agreement completed in April 1957 provides for the repayment by the Society to the Minister in ten equal annual instalments commencing on 1 May 1958, of the net amount of principal paid to the Corporation on the Society's behalf together with interest from 1 May 1959 at the rate of 6 per cent. per annum on the balance not repaid by the Society to the Minister by that date. A sum of £4,977 had been repaid by the Society to the Minister in 1956-57 leaving a balance of £9,925 outstanding. The first instalment of £992 was received in the year under review and brought to credit as an appropriation in aid.

The agreement referred to also provides for the waiving of recovery from the Society of the interest amounting to £23,029 plus any further interest paid by the Department to the Corporation up to 1 May 1959. The charge to the subhead includes £2,305 being a half year's interest to 1 May 1958. I understand that the Society's financial position enabled it to discharge the interest due to the Corporation on 1 November 1958.

*Subhead M.6.—Farm Buildings Scheme and Water Supplies*

32. The expenditure is made up as follows:—

	£
Grants for the construction and improvement of farm buildings, etc. ...	554,185
Water Supplies scheme ...	126,545
Administrative expenses ...	69,340
	<hr/>
	£750,070
	<hr/>

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

33. The payments made in the year under this head are as follows :—

	£
Salaries, wages and allowances ...	244,820
Direct labour ... ..	126,372
Travelling expenses ... ..	80,098
Purchase of machinery, implements, etc. ... ..	12,470
Lime and fertilisers ... ..	139,592
Grants to farmers ... ..	1,389,753
Materials for drains, fencing, etc. ...	28,156
Payments to contractors ... ..	306,734
Advertising and publicity ... ..	2,046
District offices and stores—rents, etc.	13,993
Payments to Office of Public Works	16,081
Miscellaneous expenses ... ..	658
Payments to manufacturers of home- produced superphosphate ... ..	201,931
	£2,562,704

34. Under section A of the project an occupier of land who undertakes approved work himself is entitled, when the work has been completed to the satisfaction of the Department, to a grant amounting to two-thirds of the estimated cost subject to a maximum of £30 per statute acre. Grants to farmers under this section of the project amounted to £1,389,753 in the year 1958-59 as compared with £1,323,022 in the previous year.

35. Under section B the Department carried out the work on the occupier's agreeing to pay two-fifths of the estimated cost plus the cost of lime and fertilisers required, subject to a maximum contribution of £12 per acre. Work estimated to involve a charge on public funds in excess of £30 per acre was undertaken only if the agricultural potential of the land warranted it and if the occupier agreed to contribute 50 per cent. of the excess. Work under this section of the project was, except in a few areas, entrusted by the Department to contractors. It was decided to discontinue this section as from 13 November 1958 but to carry out work under agreements entered into by that date. Payments to contractors in the year were £306,734 as compared with £498,555 in the previous year.

36. The arrangement introduced in December 1956 whereby superphosphate was made available on the home market at world prices continued in operation. Subsidy paid in the year to home manufacturers of superphosphate amounted to £201,931 made up as follows :—

Balance due for fertiliser season ended	£
30 June 1958 (£67,500 paid on account in 1957-58) ... ..	72,731
Payment on account for fertiliser season ended 30 June 1959 ... ..	129,200
	<hr/>
	£201,931
	<hr/>

Claims for subsidy are checked at the factories by officers of the Department whose reports have been examined by my officers with satisfactory results.

*Subhead M.M.8.—Fertilisers Subsidy*

37. A scheme to enable phosphatic fertilisers to be sold by manufacturers and importers at reduced prices was introduced from 1 September 1958 and £500,000 was provided by supplementary estimate to meet expenditure in the period to 31 March 1959. The rate of subsidy was £4 per ton in terms of single superphosphate (8 per cent. phosphorus) with appropriate adjustments for superphosphate of other grades and for other phosphatic fertilisers. The reports of officers of the Department, who inspected the records of the manufacturers and importers to verify subsidy claims, were examined by my officers with satisfactory results.

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

38. The Bovine Tuberculosis Eradication Scheme, introduced in September 1954 to assist farmers in the eradication of tuberculosis in their herds, continued in operation.

The expenditure under the scheme is made up as follows :—

	£
Compensation for cattle slaughtered...	1,488,524
Fees to Veterinary Surgeons ... ..	476,065
Supplementary byre and water supply grants ... ..	117,049
Miscellaneous, including travelling expenses, supply of tuberculin, etc. ...	88,008
	<hr/>
	£2,169,646
<i>Less</i> : Receipts from the disposal of cattle ... ..	1,001,002
	<hr/>
	£1,168,644
	<hr/>

39. As shown in the account £1,919,544 was charged to this subhead while the sum of £908,088 received from the sale of reactors was credited to appropriations in aid. The balance of the expenditure (gross £250,102, less receipts from sale of reactors £92,914) was met from moneys provided from the National Development Fund (*see* page 76) thus exhausting the allocation of £653,000 made from the Fund towards the cost of this scheme.

*Subhead M.12.—Grants for Pasteurisation of Separated Milk, etc.*

40. Grants to creameries towards the cost of approved pasteurising plant amounted to £246,897 in the year. This amount was recouped to the Department from the American Grant Counterpart Special Account and was credited to appropriations in aid. (*See* paragraph 50).

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

41. The scheme, introduced in April 1956 to support the price of Grade A bacon exports, is administered through the Pigs and Bacon Commission and is financed from the proceeds of a levy on bacon pigs purchased by curers together with a State contribution. Due to a substantial increase in the average export price of bacon in the year the subsidy payable was less than anticipated.

*Subhead M.14.—Losses on Disposal of Wheat and Payments to Wheat Growers, etc.*

42. The expenditure from this subhead is made up as follows :—

	£
Losses recouped to Grain Importers (Éire) Ltd. arising from the disposal of surplus native wheat of the 1956 and 1957 harvests by sale as animal feed, etc. ... ..	1,411,617
Amounts issued to authorised wheat purchasers to enable <i>ex-gratia</i> payments to be made to growers in respect of the 1958 wheat crop ...	297,337
Payment to An Bord Gráin on account of the estimated loss incurred on the sale, up to 31 March 1959, of wheat of the 1958 harvest...	150,000
	£1,858,954

43. 132,087 tons of native wheat of the 1956 and 1957 harvests which was surplus to requirements was disposed of through Grain Importers (Éire) Ltd. as animal feed, etc. 80,220 tons of this quantity was sold as animal feed, 25,690 tons exported, 20,357 tons sold to millers to enable them to effect a reduction in the extraction rate, and 5,820 tons sold for the production of biscuit flour. The total loss incurred was £2,052,939 of which £641,322 was charged to the Vote for Industry and Commerce in 1957-58 and the balance, £1,411,617, is charged to this subhead.

44. In view of the effect of the adverse weather on the 1958 wheat harvest it was decided to provide for *ex gratia* payments to growers in respect of wheat sold to authorised purchasers.

The payments were calculated by reference to the following rates :—

	s.	d.	
Wheat with a moisture content of 22 per cent. or less	5	6	a barrel
Wheat with a moisture content exceeding 22 per cent. but not exceeding 25 per cent.	3	0	a barrel
Wheat with a moisture content exceeding 25 per cent.	2	0	a barrel

Provision of £300,000 was made by supplementary estimate to meet the expenditure, and pending completion of check of claims £297,337 was paid on account.

45. It was arranged that An Bord Gráin, which was set up under the provisions of the Agricultural Produce (Cereals) (Amendment) Act, 1958, should purchase and dispose of so much of the 1958 wheat harvest as was not suitable for milling into flour. I am informed that 220,000 tons was purchased. £150,000 was paid to the Board on account of the anticipated loss in disposing of this quantity of wheat.

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

46. The Grain Storage (Loans) Act, 1951, empowers the Minister for Agriculture to grant loans for the provision and equipment of storage for grain, the total of loans being limited to £2,500,000. The terms of issue are set out in paragraph 40 of the report for the year 1954-55. Loans advanced to 31 March 1959, including £33,000 in the year of account, amounted to £596,200. Repayments amounting to £56,819 received in the year were credited to appropriations in aid.

*Subhead P.—Subsidies on Dairy Produce*

47. The expenditure from this subhead is made up as follows :—

Payments to the Butter Marketing Committee	
Payment in respect of two-thirds of the loss on exports in the year ended 31 March 1959 of 1958 season's butter (i.e., produced in the year 1 May 1958—30 April 1959) ... ..	£ 1,298,846
Payment on account of loss on exports in the year ended 31 March 1959 of butter produced prior to 1 May 1958	424,028
Balance of loss on exports in the year ended 31 March 1958 of surplus butter ... ..	302,126
	£2,025,000

48. It was decided that one-third of the loss on exports by the Committee of the surplus of the 1958 season's butter should be charged to the Dairy Produce (Price Stabilisation) Fund and a payment of £649,423 from the Fund to the Committee is referred to in paragraph 51. The full loss on exports of butter produced prior to 1 May 1958 falls to be borne on the Vote.

49. The loss on exports in the year ended 31 March 1958 amounted to £3,063,441 of which £2,761,315 was charged to the Vote in 1957-58 and the balance, £302,126, is charged to this subhead.

*Subhead R.—Appropriations in Aid*

50. Reference was made in paragraph 46 of my previous report to an agreement dated 17 June 1954 between the Governments of Ireland and the United States of America providing for the use of the balance, £6,000,000 approximately, in the Grant Counterpart Special Account for the benefit of the Irish economy. The agreement provides for the negotiation of subsidiary agreements which would contain detailed specifications of the nature of the projects agreed on, including a budget and a plan of expenditure in each case. The amounts allocated under the various subsidiary agreements in respect of projects sponsored by the Department of Agriculture together with recoupments from the Special Account up to 31 March 1959 are shown in the following statement. The amounts recouped were credited to appropriations in aid.

Project and date of Subsidiary Agreement	Amount Allocated	Recoupments		
		To 31 March 1958	1958-59	Total
	£	£	£	£
Ground Limestone Delivery (22 March 1955) ...	1,750,000	1,750,000	—	1,750,000
Bovine T. B. Eradication (31 March 1955) ...	700,000	700,000	—	700,000
Pasteurisation of separated milk (31 March 1955) ...	500,000	135,066	246,897	381,963
Grants to certain rural organisations (16 January 1956) ... ..	30,000	9,571	9,470	19,041
Technical Assistance (14 June 1957) ... ..	155,750	5,275	30,157	35,432
Agricultural Institute (1 April 1958) ...	1,840,000	—	—	—

The allocation to the Agricultural Institute will be accounted for in the accounts of the Institute.

*Dairy Produce (Price Stabilisation) Fund*

51. The rate of levy on creamery butter manufactured on or after 1 April 1958 was increased from 9s. 8d. to 26s. 8d. per cwt. and resulted in an income to the Fund of £1,179,551 as compared with £438,653 in the previous year.

The payments from the Fund were as follows:—

To creameries for cold storage allowances ... ..	£	85,718
To the Butter Marketing Committee—		
In respect of one-third of the loss on exports in the year ended 31 March 1959 of 1958 season's butter (i.e., produced in the year 1 May 1958 to 30 April 1959) (See paragraph 48)		649,423
Balance of cold storage, etc., expenses in respect of year ended 31 March 1958 (a payment on account amounting to £310,000 was made from the Fund in 1957-58) ... ..		61,832
On account of cold storage, etc., expenses in respect of the year ended 31 March 1959 ... ..		250,000
For administrative expenses ...		10,603
		<u>£1,057,576</u>

## VOTE 28.—GARDA Síochána

*Stores*

52. Reference was made in paragraph 49 of the report on the accounts for 1954-55 to the system of accounting for transport stores. At a local audit during the year it was noted that the storage arrangements and accounting control were not entirely satisfactory and I have communicated with the Accounting Officer.

## VOTE 36.—LOCAL GOVERNMENT

*Subhead G.—Charge under Irish Land Act, 1909, Section 11 (2)*

*Labourers' Cottages Fund*

53. The provision of £24,640 in this subhead represents a subsidy of 20 per cent. of annuities due to the Irish Land Commission in respect of advances, all of which were made prior to 1923-24, to local authorities for the provision of cottages and allotments under the Labourers Acts. A further 16 per cent. (£19,710) of these annuities was met from the Labourers' Cottages Fund, established under the provisions of the Labourers (Ireland) Act, 1906. The income of this fund included an annual contribution from the Exchequer of £4,900. As a matter of administrative convenience and a measure of rationalisation of the subsidies structure, the Housing (Amendment) Act, 1958, provided for the cessation during the year under review of the charges on voted moneys and on the Exchequer, and the writing-off of the advances by the Land Commission to the extent represented by subsidies from the Vote and the Labourers' Cottages Fund. This Act also provided for the winding up on 31 March 1959 of the Labourers' Cottages Fund and the transfer of its assets, consisting of £19,648 in cash and securities to a nominal value of £252,118, to the credit of the Savings Certificates Reserve Fund.

*Exchequer Extra Receipts*

54. Between the years 1945 and 1951 a company built five hundred and ten houses for letting and was paid by the Department under the Housing (Financial and Miscellaneous Provisions) Act, 1932, grants based on a rate of £45 per house in respect of four hundred which qualified for these grants. In 1954 the company claimed from and was refused by the local housing authority grants at the appropriate rate for each of the five hundred and ten houses under the Housing (Amendment) Act,

1948. Following on successful legal proceedings against the local authority the company appealed to the Minister who fixed the grants at the net rate of £296 per house payable in ten annual instalments by the local authority. The company was required to refund the grants paid under the 1932 Act and a sum of £17,588 was received and brought to credit as an exchequer extra receipt.

*Motor Vehicle Duties, etc.*

55. A test examination of the revenue from motor vehicle duties, etc., was carried out with satisfactory results. The certificates and reports of the Local Government auditors who examine the motor tax transactions of local authorities are made available to me.

The gross proceeds in 1958-59 amounted to £5,480,817 compared with £5,542,205 in the previous year. They include fines amounting to £32,725 collected by the Department of Justice, £5,831 in respect of fees received under the Road Traffic Act (Parts VI and VII) (Fees) Regulations, 1937, and £66,111 received from government departments in respect of State-owned vehicles. £5,509,000 was paid into the Exchequer during the year and £1,656 was refunded leaving a balance of £138,097 outstanding as compared with £167,936 at the end of the previous financial year.

VOTE 38.—PRIMARY EDUCATION

*Subhead A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund*

56. I have been furnished with a statement of the receipts and expenditure in respect of the Preparatory Colleges for the school year ended 31 July 1958 which includes expenditure by the Office of Public Works. The average cost per student for maintenance and tuition for that year was £210 and the average fee paid by the students was £30.

57. Accounts in respect of the farms and gardens attached to the Colleges have also been submitted. Five of the accounts show profits varying from £271 to £50 and one a loss of £22. The farms are inspected by technical officers of the Department of Agriculture and their reports are available to me.

*Subhead C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools*

58. On the advice of the law officers, it was decided with the concurrence of the Department of Finance, not to raise claims for recovery of salaries or allowances of teachers in respect of the loss of their services as a result of disability

caused by third parties. I have inquired if consideration has been given to the question of recovery of the contribution towards the payment made to substitutes under Rule 88 (17) of the Rules and Regulations for National Schools in such cases.

*Subhead C.8.—Payment to the Leamy Endowment*

59. This subhead was opened with the sanction of the Minister for Finance to enable the Minister to comply with the terms of an educational endowment scheme in respect of the Leamy National School, Limerick. The school which was vested in the Minister for Education was built in 1844. A new school was erected in 1957 at a cost of £59,400. The old premises were sold for £3,105 which was paid into the Exchequer. As the provisions of the scheme, which was made in pursuance of the Educational Endowments (Ireland) Act, 1885, require that the net proceeds of sale be paid to the trustees of the endowment, this liability was met by the payment to them of £3,034. The expenses of the sale amounted to £71.

VOTE 39.—SECONDARY EDUCATION

*Subhead E.—Grant towards Publication of Irish Text Books*

60. In paragraph 58 of the report on the accounts for 1954-55 reference was made to agreements for the issue of repayable grants to a publishing firm to enable it to publish secondary school text books in Irish. Including grants of £860 paid during the year the total issues amounted to £8,263 at 31 March 1959 in respect of fourteen approved books. Under the agreements the publishers are required to pay to the Department grants made available by Bord na Leabhar Gaeilge towards the cost of the production of these books, and to refund the balance of the repayable grants remaining due by half yearly payments equal to 20 per cent. of the amount realised on the sale of the books. Repayments to 31 March 1959, including £574 in the year under review, amounted to £3,831 comprising £2,884 from grants by Bord na Leabhar Gaeilge and £947 from sales.

VOTE 48.—FISHERIES

*Subhead F.5.—Compensation, etc.*

61. Compensation amounting to £7,000 was paid under section 35 of the Fisheries Act, 1939, which provides for the restriction of the use of nets in fresh water and for payment of compensation to the owners.

62. Sections 2 and 4 of the Act of 1951 authorise the payment of *ex gratia* grants in certain circumstances to persons not entitled to compensation under the Act of 1939, the aggregate of such grants not to exceed £60,000. Including a payment in the year amounting to £2,750 the total of the grants paid under the authority of these sections to 31 March 1959 was £35,710.

*Salmon Conservancy Fund*

63. The Salmon Conservancy Fund was established by section 5 of the Salmon Conservancy Fund Act, 1954. The income of the Fund is derived from levies on exports of salmon payable under the Salmon Export Levy Order, 1957. Section 6 of the Act authorises the payment out of the Fund to boards of conservators of such sums as the Minister may think fit to supplement their incomes. These provisions were re-enacted in the Fisheries (Amendment) Act, 1958, which repealed the 1954 Act. Receipts from the levy in the year ended 31 March 1959 amounted to £7,948. Sums totalling £5,750 were paid to boards of conservators and administrative expenses were £250. The balance in the Fund at 31 March 1959 amounted to £2,231. An account of the receipts and payments is appended to the appropriation account.

VOTE 49.—ROINN NA GAELTACHTA

*Subhead D.—Bord Gaeltarra Éireann (Deontas-i-gCabhair)*

64. Under the provisions of the Gaeltacht Industries Act, 1957, the rural industries formerly administered by the Department were transferred with effect from 1 April 1958 to a board known as Gaeltarra Éireann. Section 25 of the Act enables grants in aid of the expenses of the Board to be made available and with the sanction of the Minister for Finance £120,285 was issued during the year. Certain assets and liabilities including property vested in the Commissioners of Public Works were transferred to the Board on the day appointed and the valuation of these assets had not been determined at the date of my report.

*Subhead G.—Scéimeanna Feabhsúcháin sa Ghaeltacht*

65. The charge to the subhead comprises :—				£
Roads scheme	...	...	...	31,839
Water and Sewerage scheme	...	...	...	9,295
Accommodation Roads scheme	...	...	...	23,519
Marine Works	...	...	...	3,354
Glasshouse scheme	...	...	...	2,510
Secondary schools grants	...	...	...	7,200
Heat and Light scheme	...	...	...	4,431
Pig scheme	...	...	...	4,282
Miscellaneous schemes	...	...	...	985
				£87,415

66. Under the Roads scheme, local authorities are recouped their expenditure on the improvement of certain county roads. The roads are selected after consultation with the local authorities and the Department of Local Government which acts as agent of Roinn na Gaeltachta in administering the scheme.

67. The Water and Sewerage scheme is also administered through the agency of the Department of Local Government. Grants for minor schemes are paid to local authorities at the rate of 60 per cent. of the expenditure incurred where the work included water-piping or power-pumping, and 50 per cent. otherwise. Grants for larger schemes are paid at the rate of 25 per cent. of the cost to supplement the contribution towards these schemes provided from the vote for Local Government.

68. The Special Employment Schemes Office is recouped expenditure on the improvement of selected accommodation roads.

69. Under the Marine Works scheme, minor improvement works are carried out on an agency basis by the Office of Public Works. The appropriate local authority is required to undertake responsibility for subsequent maintenance.

70. The expenditure under the Glasshouse scheme was incurred on the installation of heating plants in a number of the unheated glasshouses erected by the Department of Agriculture in Connemara in previous years.

71. Grants are paid at the rate of 75 per cent. of the cost, subject to a maximum of £5,000 in any one case, for the building, improvement or extension of secondary schools. In addition, special grants of £200 per year for three years may be paid towards the running costs of new schools.

72. Under the Heat and Light scheme, assistance is given towards the provision of bottled gas facilities in islands in the Gaeltacht. Payments were made to suppliers for certain basic equipment provided for each household.

73. To encourage pig breeding, a grant of £10 is paid towards the cost of each sow purchased by selected applicants, and seeds and fertilisers for the growing of suitable fodder are supplied at reduced prices through the agency of the Department of Agriculture.

## VOTE 50.—INDUSTRY AND COMMERCE

*Subhead K.—Fuel Subsidy*

74. £218,717 was paid to Fuel Importers (Éire), Limited, in recoupment of losses for 1958. The Company's accounts disclose that approximately 44,000 tons of coal which cost about £365,000 remained unsold at 31 December 1958.

*Subhead W.—Appropriations in Aid*

75. The amounts allocated and the recoupments from the American Grant Counterpart Special Account of expenditure incurred up to 31 March 1959 on agreed projects sponsored by the Department of Industry and Commerce are shown in the following statement :—

			Technical Assistance	Provision of additional laboratories and equipment for Institute for Industrial Research and Standards
			£	£
Amount allocated ...	...	...	160,000	130,000
Recoupments				
Prior to 1958-59	...	...	3,841	2,548
1958-59	...	...	35,480	2,201
		TOTALS	£39,321	£4,479

*Exchequer Extra Receipts*

76. Reference was made in the previous report to the cessation of the flour subsidy with effect from 11 May 1957 and to the payments made to Grain Importers (Éire), Ltd. which were subject to adjustment when the examination of the flour millers' accounts was completed. As a result of the final adjustment £186,152 was refunded to the Department and brought to account as an exchequer extra receipt.

## VOTE 51.—TRANSPORT AND MARINE SERVICES

*Subhead A.1.—Córas Iompair Éireann*

77. The charge to this subhead comprises—

Repayment to Central Fund of advances to meet interest payments on Transport stocks for the year 1957-58 ...	£	793,300
Grants towards operating losses and revenue charges ...	...	1,433,000
Grant for capital purposes ...	...	1,190,000
		<u>£3,416,300</u>

£793,300 was paid to the Central Fund in recoupment of advances to the Board of C6ras Iompair 6ireann to meet interest payments on its Transport stocks for the year 1957-58. As indicated in a footnote to the Estimates, interest payments for 1958-59 were met out of the Board's revenue. The grants towards revenue and capital charges are subject to adjustment when audited accounts for 1958-59 are available.

*Subhead A.2.—Great Northern Railway Board*

78. Under the provisions of the Great Northern Railway Act, 1953, £243,304 was paid to the Board in respect of balance of losses and £55,016 towards capital expenditure for the period to 30 September 1958. All interest accrued up to that date on such payments, amounting to £123,070, was received from the Board and brought to credit as appropriations in aid.

79. From 1 October 1958 that portion of the undertaking of the Great Northern Railway Board which is within the State (excluding the Dundalk works) was transferred to C6ras Iompair 6ireann pursuant to the Great Northern Railway Act, 1958; and under this Act the Board is discharged from its liability to refund the payments referred to, and accordingly no further interest accrues.

VOTE 52.—AVIATION AND METEOROLOGICAL SERVICES

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

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

*Subhead I.—Constructional Works, including Furnishing of Buildings—Cork Airport*

80. Expenditure during the year on constructional works, including furnishing of buildings, at Shannon and Dublin Airports amounted to £228,109 and £137,000, respectively. The total expenditure to 31 March 1959, excluding the cost of acquisition of land, amounted to £2,465,073 for Shannon Airport and £1,573,167 for Dublin Airport.

Expenditure during the year on the site of the airport at Cork amounted to £584.

*Operation of Shannon and Dublin Airports*

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

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

		<i>Shannon Airport</i>			
<i>Expenses :</i>		£	£	£	£
Air navigation services ...	...	282,995	(265,331)		
Airport management		272,701	(255,244)		
Interest and depreciation charges		294,119	(266,676)		
<b>Total</b>	<b>...</b>	<b>849,815</b>	<b>(787,251)</b>		
 <i>Receipts :</i>					
Landing fees ...	...	475,318	(329,839)		
Catering, etc. ...	...	189,583	(117,630)		
Air traffic communications...	...	67,073	(76,403)		
Rents and other receipts ...	...	69,956	(74,693)		
<b>Total</b>	<b>...</b>	<b>801,930</b>	<b>(598,565)</b>		
Deficiency of revenue				47,885	(188,686)

		<i>Dublin Airport</i>			
<i>Expenses :</i>		£	£	£	£
Air navigation services ...	...	97,767	(87,083)		
Airport management		183,745	(168,746)		
Interest and depreciation charges ...	...	173,523	(161,725)		
<b>Total</b>	<b>...</b>	<b>455,035</b>	<b>(417,554)</b>		

*Receipts :*

Landing fees	...	154,894	(109,092)
Catering, etc.	...	20,005	(14,087)
Rents and other receipts	...	66,574	(65,445)
Total	...	241,473	(188,624)

Deficiency of revenue		213,562	(228,930)
Total deficiency ...		£261,447	(£417,616)

*Subhead T.—Appropriations in Aid*

82. The surplus earned by Aer Rianta, Teoranta, on the management of Dublin Airport for the year ended 31 March 1958 was £47,498. The deficit on the company's General Administration Account amounted to £13,995. This was arrived at after charging £10,000 for interest payable to Aer Lingus Teoranta and British European Airways arising out of the revision in 1956 of agreements between the three companies. Provision had been made in the estimate to set off this deficit against the management surplus. The balance, £33,503, was surrendered to the Department and has been brought to account as an appropriation in aid.

## VOTE 55.—POSTS AND TELEGRAPHS

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

83. The losses borne on the Vote for the year ended 31 March 1959 amounted to £3,706. A classified schedule of these losses is set out on page 169. At page 170 particulars are given of 18 cases in which cash shortages or misappropriations amounting to £772 were discovered; the sums in question were made good and no charge to public funds was necessary.

*Stores*

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

In addition to the engineering stores shown in Appendix No. II as valued at £1,408,804 on 31 March 1959, engineering stores to the value of £20,338 were held on behalf of other government departments. Stores other than engineering stores were valued at £452,957 including £182,820 in respect of stores held for other government departments.

Including works in progress on 31 March 1959 the expenditure on manufacturing jobs in the factory during the year amounted to £43,844, expenditure on repair work (other than repairs to mechanical transport) to £59,230, and expenditure on mechanical transport repairs to £12,443.

### *Revenue*

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

The net yield of revenue for the years 1957-58 and 1958-59 is shown in the following statement :—

		1957-58	1958-59
		£	£
Postal Service	...	4,281,193	4,417,437
Telegraph Service	...	376,509	372,400
Telephone Service	...	3,603,861	3,860,058
		£8,261,563	£8,649,895
Total	... ..		

£8,650,000 was paid into the Exchequer during the year leaving a balance of £780,537 at 31st March 1959 as compared with £780,642 at the end of the previous financial year.

Sums due for telephone services amounting to £4,204 were written off during the year as irrecoverable, as compared with £2,297 in the previous year.

### *Post Office Savings Bank*

86. The accounts of the Post Office Savings Bank for the year ended 31 December 1958 were submitted to a test examination with generally satisfactory results. The balance due to depositors, inclusive of interest, amounted to £91,239,418 (including £12,533,505 in respect of the liability to Trustee Savings Banks) on 31 December 1958 as compared with £87,763,040 at the close of the previous year. Interest accrued during the year on securities standing to the credit of the Post Office Savings Bank Fund amounted to £3,425,969. Of this sum £2,222,816 was applied as interest paid and credited to depositors, management expenses absorbed £230,023 and the balance, £973,130, was set aside towards provision against depreciation in the value of securities. The amount shown as interest paid and credited to depositors is an estimated sum. In the Accounts for the years 1955, 1956 and 1957 the amounts shown as interest paid and credited were also estimated. No adjustments have been made in respect of these estimated amounts and I have invited the observations of the Accounting Officer.

87. In the course of a limited test examination of depositors' accounts a case came under notice in which an account opened in September 1958 showed a balance due to the depositor at 1 January 1959 of £70 plus interest although the full amount of the deposit had been withdrawn in October 1958. I have communicated with the Accounting Officer.

88. A sub-Postmaster charged with the fraudulent conversion of savings bank moneys amounting to £667 was acquitted. It emerged from the proceedings that statutory provisions requiring the certification of certain documents by designated officers were not being complied with, and I have inquired whether steps have been taken to remedy this defect in the prosecution procedure.

89. As indicated in a note to the account a sub-office assistant who was convicted on charges of fraudulent conversion of savings bank deposits and other moneys amounting to £1,430 refunded a sum of £700 and submitted guaranteed promissory notes payable on 1 January 1963 in repayment of £730. I have inquired as to the extent of any further defalcations which have come to light and as to the steps taken to effect recovery.

#### VOTE 57.—DEFENCE

##### *Subhead K.—Provisions and Allowances in lieu*

90. 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 :—

		1958-59	1957-58
		pence per lb.	pence per lb.
<b>BREAD</b>			
Cost of production	...	5·5	5·2
Cost delivered Dublin	...	5·9	5·5
<b>MEAT</b>			
Dublin ...	... ..	29·9	27·3
Curragh	... ..	30·6	28·5

The average price of cattle purchased for the Dublin and Curragh areas was £80 and £77 per head, respectively, as compared with £73 and £71 in the previous year, while the average production of beef per head was 713 lbs. and 675 lbs., respectively, as compared with 712 lbs. and 680 lbs.

*Subhead M.—Clothing and Equipment*

91. In June 1958 the Government acceded to a request from the Secretary General of the United Nations Organisation to provide officers to serve with the United Nations Observation Group in Lebanon. 50 officers were sent and on completion of the mission 48 returned. Two were transferred to the United Nations Truce Supervision Organisation in Jerusalem. The conditions of service provided that the cost of travel by air from the home country to the mission area, and return, would be paid by the United Nations, together with a daily subsistence allowance. The salaries of the officers were borne by the Department. As noted in the account expenditure amounting to £2,584 was incurred on special clothing allowances, etc., and £150 was paid towards the travelling expenses of the family of one of the officers still serving in Jerusalem.

*Subhead P.2.—Naval Service*

92. Certain properties at Haulbowline, including a jetty, were leased to an oil company in 1931. In 1947, following discussions with the Department regarding the unsatisfactory condition of the jetty, which was essential for its business activities, the company indicated that if a new jetty were erected at State expense it would, as soon as it became available for use, agree to an increase of £1,000 per annum in the rent payable and would make the free use of the new jetty available to Naval Service vessels for refuelling, etc. A contract for the construction of the new jetty was placed by the Office of Public Works in 1949 at a cost of £69,000.

In August 1950 when approximately one-third of the construction work had been completed, the contractor suspended work pending consideration of representations which he had made regarding site difficulties. The oil company gave notice in 1951 terminating all its leases in Haulbowline and a revised contract was subsequently entered into with the contractor for the completion of the jetty on a smaller scale. This work was completed in 1953, and the total amount expended was approximately £85,000.

Following the surrender of the leases certain oil storage tanks and equipment were purchased from the company for £30,610. The tanks are used to some extent for the storage of fuel oil for the Naval Service. In view of the amount expended, I invited the observations of the Accounting Officer regarding the future use of the jetty and installations. I was informed that tenders had been invited in December 1957 for a lease of

the oil installations and jetty to enable an oil bunkering business to be carried on at Haulbowline but that no offers were received. Recent arrangements for the development of a dockyard industry in Cork Harbour provided for the granting of facilities at Haulbowline to the development company at any time up to January 1964 should that company so require, and the grant of such facilities might compel the Naval Service to use the oil base as alternative accommodation. In addition, the jetty was in constant use by the Naval Service for the efficient functioning of which it was essential. In all the circumstances it was not proposed to take any further action with a view to leasing the oil installations and jetty.

93. The engine of the s.s. "Wyndham", one of the Department's vessels engaged on garrison duty at Haulbowline, broke down in March 1958. The spare parts necessary for its repair were not received until April 1959 and as a result the vessel was out of service until June 1959. In reply to my inquiry as to the cause of the delay I am informed that it was considered necessary, before seeking the sanction of the Department of Finance for the carrying out of the repairs, to obtain a Surveyor's report on the nature and cause of the damage. This report was received in June 1958 and, after it had been considered, work on the preparation of drawings of the parts required for the repair of the engine was put in hand. The drawings, which were highly complicated, were completed in September and tenders were received in October. Sanction for the repairs, estimated to cost £870, was received in December following which the order was placed.

The hiring of alternative vessels, attributable to the s.s. "Wyndham's" being out of service, was, I am informed, confined to some twenty days in June and five in November 1958, and the cost, £642, was borne on this subhead.

#### *Subhead Q.—Engineer Stores*

94. In the course of an examination of the log books of concrete mixers, compressors and other plant located at an Engineer Maintenance Company store it was observed that some items had been out of use for considerable periods. In reply to an inquiry regarding eleven items I was informed that five were awaiting sale as the result of recommendations of Boards of Survey and that one was in use. The remainder were either undergoing repairs or were held as stand-by equipment to provide against break-downs, large scale field exercises or emergencies.

95. Fire extinguishers in general use are of two main types, viz., water type for ordinary risks—buildings, furniture, etc., and foam type for special risks, oils, paints, fats, petrol, etc. Investigations by a board of officers appointed to inquire as to the most suitable fire extinguishers for use by the Defence Forces revealed that 90 per cent. of the 6,000 extinguishers in use in 1956 were of the foam type whereas 25 per cent. was considered a more reasonable proportion for this type in view of its limited purpose.

I noticed that £3,000 was expended on 332 foam type out of a total of 392 extinguishers purchased during the year, and having regard to the recommendations of the inquiry board I invited the observations of the Accounting Officer. I am informed that it is the intention gradually to replace foam extinguishers by water types until the proportions approximate to those recommended by the board. But for the present, unserviceable foam extinguishers are being replaced by new foam extinguishers as the use of water types by untrained personnel would create certain risks, e.g., where electrical wiring is involved. It would not, I am informed, be possible to organise and train special fire parties for each barracks and post, pending the promulgation of proposed Defence Force regulations.

*Subhead S.—Barrack Maintenance and New Works*

96. Reference was made in previous reports to the erection of 88 houses for married soldiers by direct labour under the supervision of the Corps of Engineers as the Office of Public Works could not give the project the required priority. Other major constructional works of a type normally carried out by the Office of Public Works have been undertaken on a similar basis and the principal projects are as follows:—

	<i>Cost</i>
	£
Church, Dublin ... ..	23,572
Housing Scheme, Dublin ... ..	130,627
do. Athlone ... ..	34,480
do. Curragh ... ..	46,645
Transport Garage, Dublin ... ..	6,705
Ordnance Store, Cork ... ..	21,902
Billet Block, Athlone ... ..	65,597
Sewage Scheme, Donegal ... ..	9,836
Gymnasium, Galway ... ..	30,647
do. Curragh ... ..	48,000*
Sewage Scheme, Curragh ... ..	28,000*
Apprentice School, Naas ... ..	70,000*
Dining Hall and Cookhouse, Athlone ...	56,000*

\*Estimate only—work still in progress.

*Subhead U.—Compensation*

97. The charge to this subhead comprises :—

(a) Compensation for damage or injury in cases of accidents in which army vehicles were involved ... ..	£	5,749
(b) Compensation for property commandeered or damaged or hired ...		347
(c) Compensation in cases where personnel were killed or injured during training including compensation for personal injuries to members of the Reserve, Second Line ... ..		750
(d) Compensation for damage to lands during manoeuvres ... ..		35
		£6,881

98. A privately owned lorry was damaged in a collision with an Army vehicle and compensation amounting to £190 (including £122 the estimated cost of repairs) lodged in Court by the Department was accepted by the owner in settlement of her claim. Under a "halving" agreement between the Minister for Finance and the company with which the lorry was insured £61 was claimed by the Department. But the company had already paid on behalf of the owner £178 for the repairs and it counter-claimed £89. The matter was referred to an arbitrator in accordance with the terms of the "halving" agreement and his award provided for the payment by the Department to the company of £89 which is charged to this subhead. There accordingly appears to have been an excess charge on public funds for the cost of repairs to the lorry and I have invited the observations of the Accounting Officer.

*Statement of Losses*

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

Cash losses charged to "Balances Irrecoverable" ... ..	£	726
Deficiencies of stores and other losses not affecting the 1958-59 vote ... ..		6,029

The corresponding figures for losses in the previous year were £51 and £10,923.

## VOTE 59.—EXTERNAL AFFAIRS

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

100. A number of illustrated booklets in a series on Irish life and culture have been published since 1950 on the recommendation of the Cultural Relations Committee. The expenditure has been met from the grant-in-aid and I have asked for information regarding the cost of publication, sales and stocks.

*Irish News Agency*

101. The liquidation of the Irish News Agency was completed on 25 March 1959, and the liquidator was discharged by a resolution passed at an extraordinary general meeting of the members of the Company on that date. I have been furnished with a certified copy of the liquidator's account which shows a cash surplus of £60 which was surrendered to the Department. As indicated in paragraph 91 of the last report no repayments were made in respect of repayable advances amounting to £333,500 issued to the Agency since its formation in 1949-50,

## VOTE 62.—SOCIAL INSURANCE

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

102. Payments from this subhead to the Social Insurance Fund in the year under review amounted to £4,390,000. As indicated in previous reports these payments are subject to adjustment when audited accounts of the Fund are available.

## VOTE 63.—SOCIAL ASSISTANCE

*Overpayments*

103. As shown in the details of the appropriations in aid recoveries in cash of overpayments of assistance made in prior years amounted to £17,538. £4,734 was recovered by withholding current payments, and unrecovered balances amounting to £11,131 were treated as irrecoverable with the approval of the Department of Finance. The total amount of overpayments outstanding at 31 March 1959 was £31,745. During the year seventy individuals were prosecuted for irregularly obtaining or attempting to obtain, social assistance and convictions were secured in sixty-three cases.

## VOTE 64.—HEALTH

*Subhead L.5.—Compensation*

104. Under section 10 of the Vital Statistics and Births, Deaths and Marriages Registration Act, 1952, where a vacancy existed in the office of superintendent registrar in any county at the coming into operation of the section on 1 April 1953 the public assistance authority became the superintendent registrar for the county. The charge to the subhead comprises £1,217 in respect of compensation and £528 in respect of legal costs arising out of claims for loss of fees by two temporary superintendent registrars whose offices had been deemed in error to be vacant. The superintendent registrars were restored to office in 1956.

LIAM Ó CADHLA,

*Ard-Reachtair Cuntas agus Ciste,  
'Comptroller and Auditor General).*

10 July, 1959.



APPROPRIATION ACCOUNTS, 1958-59

SUMMARY

No. of Vote	SERVICE	Estimated Expenditure (Gross)	Estimated Appropriations in Aid	Net Supply Grant	Actual Expenditure (Gross)	Appropriations in Aid Realised	Net Expenditure	Surplus of Gross Estimate over Expenditure	Appropriations in Aid compared with Estimate		Amount to be surrendered	Exchequer Extra Receipts		No. of Vote	
									More than Estimated	Less than Estimated		Estimated	Realised		
		£	£	£	£	£	£	£	£	£	£	£	£		
1	PRESIDENT'S ESTABLISHMENT ...	8,340	—	8,340	8,335	—	8,335	5	—	—	5	—	—	1	
2	HOUSES OF THE OIREACHTAS ...	235,420	—	235,420	232,626	—	232,626	2,794	—	—	2,794	—	—	2	
3	DEPARTMENT OF THE TAOISEACH ...	26,830	—	26,830	26,508	—	26,508	322	—	—	322	—	—	3	
4	CENTRAL STATISTICS OFFICE ...	134,390	600	133,790	129,413	808	128,605	4,977	208	—	5,185	—	18	4	
5	COMPTROLLER AND AUDITOR GENERAL ...	41,080	6,120	34,960	37,567	6,775	30,792	3,513	655	—	4,168	—	—	5	
6	OFFICE OF THE MINISTER FOR FINANCE ...	172,635	1,505	171,130	168,818	1,503	167,315	3,817	—	2	3,815	—	—	6	
7	OFFICE OF THE REVENUE COMMISSIONERS ...	2,090,350	81,000	2,009,350	2,077,453	91,646	1,985,807	12,897	10,646	—	23,543	—	—	7	
8	OFFICE OF PUBLIC WORKS ...	557,440	104,000	453,440	546,044	104,638	441,406	11,396	638	—	12,034	—	530	8	
9	PUBLIC WORKS AND BUILDINGS ...	3,802,783	240,783	3,562,000	3,788,534	292,605	3,495,929	14,249	51,822	—	66,071	46,000	57,386	9	
10	EMPLOYMENT AND EMERGENCY SCHEMES ...	853,400	30,000	823,400	808,445	34,525	773,920	44,955	4,525	—	49,480	—	—	10	
11	MANAGEMENT OF GOVERNMENT STOCKS ...	59,000	—	59,000	58,985	—	58,985	15	—	—	15	—	—	11	
12	STATE LABORATORY ...	27,310	1,160	26,150	25,340	1,489	23,851	1,970	329	—	2,299	—	249	12	
13	CIVIL SERVICE COMMISSION ...	58,750	17,650	41,100	56,437	17,900	38,537	2,313	250	—	2,563	—	—	13	
14	AN COMHAIRLE EALAÍON ...	20,000	—	20,000	20,000	—	20,000	—	—	—	—	—	—	14	
15	COMMISSIONS AND SPECIAL INQUIRIES ...	9,580	—	9,580	9,043	—	9,043	537	—	—	537	—	1,528	15	
16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,176,960	129,960	1,047,000	1,122,479	128,758	993,721	54,481	1,202	—	53,279	7,253	7,440	16	
17	SECRET SERVICE ...	6,000	—	6,000	5,189	—	5,189	811	—	—	811	—	—	17	
18	EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT ...	18,500	—	18,500	18,267	—	18,267	233	—	—	233	—	—	18	
19	SUPPLEMENTARY AGRICULTURAL GRANTS ...	5,020,000	—	5,020,000	4,920,064	—	4,920,064	99,936	—	—	99,936	—	—	19	
20	LAW CHARGES ...	123,600	5,000	118,600	122,641	6,496	116,145	959	1,496	—	2,455	—	—	20	
21	MISCELLANEOUS EXPENSES ...	23,980	—	23,980	23,564	—	23,564	416	—	—	416	—	—	21	
22	STATIONERY OFFICE ...	609,864	108,564	501,300	596,624	107,911	488,713	13,240	—	653	12,587	—	—	22	
23	VALUATION AND BOUNDARY SURVEY ...	89,780	8,300	81,480	89,241	8,251	80,990	539	—	49	490	—	—	23	
24	ORDNANCE SURVEY ...	85,070	7,510	77,560	84,272	8,177	76,095	798	667	—	1,465	—	—	24	
25	RATES ON GOVERNMENT PROPERTY ...	374,000	11,000	363,000	362,752	10,977	351,775	11,248	—	23	11,225	—	—	25	
26	AGRICULTURE ...	13,439,685	1,706,375	11,733,310	13,078,171	1,682,853	11,395,318	361,514	—	23,522	337,992	93,050	77,017	26	
27	OFFICE OF THE MINISTER FOR JUSTICE ...	97,550	—	97,550	95,922	—	95,922	1,628	—	—	1,628	1,320	1,121	27	
28	GARDA SÍOCHÁNA ...	4,918,753	111,613	4,807,140	4,906,634	122,571	4,784,063	12,119	10,958	—	23,077	7,500	2,649	28	
29	PRISONS ...	206,036	29,306	176,730	199,864	23,343	176,521	6,172	—	5,963	209	—	—	29	
30	DISTRICT COURT ...	92,240	—	92,240	90,776	—	90,776	1,464	—	—	1,464	17,000	17,791	30	
31	CIRCUIT COURT ...	161,220	33,380	127,840	159,931	34,741	125,190	1,289	1,361	—	2,650	—	283	31	
32	SUPREME COURT AND HIGH COURT OF JUSTICE ...	104,550	1,880	102,670	101,755	291	101,464	2,795	—	1,589	1,206	3,900	3,297	32	
33	LAND REGISTRY AND REGISTRY OF DEEDS ...	109,280	—	109,280	107,041	—	107,041	2,239	—	—	2,239	—	15	33	
34	PUBLIC RECORD OFFICE ...	9,410	—	9,410	8,580	—	8,580	830	—	—	830	—	3	34	
35	CHARITABLE DONATIONS AND BEQUESTS ...	6,128	38	6,090	6,084	55	6,029	44	17	—	61	5	—	35	
36	LOCAL GOVERNMENT ...	3,791,985	57,525	3,734,460	3,785,093	56,278	3,728,815	6,892	—	1,247	5,645	—	18,804	36	
37	OFFICE OF THE MINISTER FOR EDUCATION ...	378,763	93	378,670	370,402	138	370,264	8,361	45	—	8,406	—	—	37	
38	PRIMARY EDUCATION ...	9,350,370	124,840	9,225,530	9,312,448	134,006	9,178,442	37,922	9,166	—	47,088	—	—	38	
39	SECONDARY EDUCATION ...	2,249,230	60,390	2,188,840	2,245,957	61,930	2,184,027	3,273	1,540	—	4,813	—	—	39	
40	TECHNICAL INSTRUCTION ...	1,286,734	39,774	1,246,960	1,282,280	40,337	1,241,943	4,454	563	—	5,017	—	—	40	
41	SCIENCE AND ART ...	196,900	10,020	186,880	184,680	8,185	176,495	12,220	—	1,835	10,385	—	—	41	
42	REFORMATORY AND INDUSTRIAL SCHOOLS ...	248,060	4,230	243,830	240,481	4,603	235,878	7,579	373	—	7,952	—	—	42	
43	DUBLIN INSTITUTE FOR ADVANCED STUDIES ...	69,300	—	69,300	69,300	—	69,300	—	—	—	—	—	—	43	
44	UNIVERSITIES AND COLLEGES ...	692,700	—	692,700	692,180	—	692,180	520	—	—	520	—	—	44	
45	NATIONAL GALLERY ...	11,440	—	11,440	11,177	—	11,177	263	—	—	263	100	84	45	
46	LANDS ...	2,226,399	172,019	2,054,380	2,219,768	177,755	2,042,013	6,631	5,736	—	12,367	105	143	46	
47	FORESTRY ...	2,225,550	321,000	1,904,550	2,090,330	316,134	1,774,196	135,220	—	4,866	130,354	—	404	47	
48	FISHERIES ...	223,150	29,330	193,820	197,932	33,828	164,104	25,218	4,498	—	29,716	10	—	48	
49	ROINN NA GAELTACHTA ...	696,260	153,760	542,500	481,060	95,040	386,020	215,200	—	58,720	156,480	—	—	49	
50	INDUSTRY AND COMMERCE ...	1,827,344	169,064	1,658,280	1,528,754	61,972	1,466,782	298,590	—	107,092	191,498	—	186,778	50	
51	TRANSPORT AND MARINE SERVICES ...	4,011,555	131,145	3,880,410	3,944,360	126,575	3,817,785	67,195	—	4,570	62,625	—	3,616	51	
52	AVIATION AND METEOROLOGICAL SERVICES ...	1,277,260	748,500	528,760	1,220,604	812,082	408,522	56,656	63,582	—	120,238	—	9,501	52	
53	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	27,330	—	27,330	27,154	—	27,154	176	—	—	176	37,000	44,995	53	
54	TOURISM ...	479,000	—	479,000	478,833	—	478,833	167	—	—	167	—	—	54	
55	POSTS AND TELEGRAPHS ...	9,367,798	527,538	8,840,260	9,324,037	552,078	8,771,959	43,761	24,540	—	68,301	—	—	55	
56	WIRELESS BROADCASTING ...	530,000	93,500	436,500	483,803	90,028	393,775	46,197	—	3,472	42,725	429,000	421,508	56	
57	DEFENCE ...	6,418,250	209,690	6,208,560	6,163,265	209,465	5,953,800	254,985	—	225	254,760	—	1,954	57	
58	ARMY PENSIONS ...	1,654,750	—	1,654,750	1,645,536	—	1,645,536	9,214	—	—	9,214	—	1,238	58	
59	EXTERNAL AFFAIRS ...	419,321	5,471	413,850	416,274	4,396	411,878	3,047	—	1,075	1,972	3,500	3,324	59	
60	INTERNATIONAL CO-OPERATION ...	97,970	—	97,970	94,847	—	94,847	3,123	—	—	3,123	—	172	60	
61	OFFICE OF THE MINISTER FOR SOCIAL WELFARE ...	1,396,820	926,020	470,800	1,385,035	918,625	466,410	11,785	—	7,395	4,390	—	—	61	
62	SOCIAL INSURANCE ...	4,428,000	—	4,428,000	4,427,170	—	4,427,170	830	—	—	830	—	—	62	
63	SOCIAL ASSISTANCE ...	20,875,000	314,000	20,561,000	20,786,014	330,357	20,455,657	88,986	16,357	—	105,343	—	—	63	
64	HEALTH ...	8,486,120	333,220	8,152,900	8,328,469	328,327	8,000,142	157,651	—	4,893	152,758	—	159	64	
65	DUNDRUM ASYLUM ...	46,385	1,505	44,880	45,917	1,333	44,584	468	—	172	296	—	—	65	
66	REPAYMENT OF TRADE LOANS ADVANCES ...	7,000	—	7,000	5,912	—	5,912	1,088	—	—	1,088	—	—	66	
67	REMUNERATION ...	987,000	—	987,000	958,649	—	958,649	28,351	—	—	28,351	—	—	67	
68	REPAYMENTS TO CONTINGENCY FUND ...	5,922	—	5,922	5,922	—	5,922	—	—	—	—	—	—	68	
TOTAL		120,759,580	7,068,378	113,691,202	118,547,042	7,049,785	111,497,257	2,212,538	209,972	228,565	2,193,945	645,743	862,007		
TOTAL AMOUNT TO BE SURRENDERED ...											£	2,193,945			



PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended in the year ended 31st March 1959 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 1958).

Expenditure compared with Grant	Expenditure	Grant	Expenditure compared with Grant	
			More than Granted	Less than Granted
A—Salaries, Wages and Allowances	8,100	8,100		
B—Travelling and incidental Expenses	180	180		
C—Telephone	100	100		
D—Motor Car—Replacement	100	100		
<b>TOTAL</b>	<b>8,480</b>	<b>8,480</b>		

# APPROPRIATION ACCOUNTS— PUBLIC SERVICES,

1958-59

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT  
 A—A sum of 2175 was received from the Vote for Maintenance (No. 67) in respect of additional remuneration payable out of certain agreements reached under condition and expiration agreement.

Account for three years' work in respect of the Department of the Interior paid during the year	1958	1959
T. K. WHITAKER, Accounting Officer	600.1	600.1
Department of Finance	1,000.1	1,000.1
Department of the Interior	600.1	600.1

I have examined the above account in accordance with the provisions of the Expenditure and Audit Regulations for 1957. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above account is correct.

LIAM Ó CATHAÍN

Comptroller and Auditor General.

## PRESIDENT'S ESTABLISHMENT

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Secretary to the President, and for certain other Expenses of the President's Establishment (No. 24 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	6,910	6,750	160	—
B.—Travelling and Incidental Expenses ... ..	180	205	—	25
C.—Telegrams, Telephones and Postage ... ..	500	630	—	130
D.—Motor Cars—Replacement Grant ... ..	750	750	—	—
TOTAL ...£	8,340	8,335	160	155

Surplus to be surrendered ... £5

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £175 was received from the Vote for Remuneration (No. 67) in respect of additional remuneration arising out of certain agreements reached under conciliation and arbitration machinery.
- C.—Accounts for three years' rental in respect of the Dictograph telephone system were paid during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## HOUSES OF THE OIREACHTAS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Houses of the Oireachtas, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
DÁIL ÉIREANN				
A.—Salaries of Holders of certain Appointed Offices and Allowances of Comhaltai	83,291	80,570	2,721	—
B.—Travelling Expenses of Comhaltai ... ..	45,000	45,401	—	401
SEANAD ÉIREANN				
C.—Salaries of Holders of certain Appointed Offices and Allowances of Seanadóirí ...	29,679	29,679	—	—
D.—Travelling Expenses of Seanadóirí ... ..	10,000	11,792	—	1,792
HOUSES OF THE OIREACHTAS				
E.—Salaries, Wages and Allowances of Officers and Staff of the Houses of the Oireachtas ... ..	62,675	60,662	2,013	—
F.—Incidental Expenses and Travelling of Officers and Staff of the Houses of the Oireachtas ... ..	770	661	109	—
G.—Telegrams, Telephones and Postage ... ..	1,400	1,261	139	—
H.—Witnesses' Expenses ...	5	—	5	—
I.—Inter-Parliamentary Activities (Grant-in-Aid) ...	1,000	1,000	—	—
J.—Expenses of the Restaurant (Grant-in-Aid) ...	1,600	1,600	—	—
TOTAL ...£	235,420	232,626	4,987	2,193

Surplus to be surrendered ... £2,794

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B. and D.—Travelling exceeded expectations.

F.—Saving due mainly to non-delivery of uniforms.

G.—Casual saving.

## EXTRA REMUNERATION (exceeding £50)

The Chief Translator received a gratuity of £100 for special services.

The Stationery Clerk, two Shorthand Typists and the Cloakroom Attendant received sums varying from £52 to £60 in respect of overtime.

## NOTES

This Account includes expenditure of £218 in respect of the remuneration of an officer lent, without repayment, to another Department.

Fees (stamps) amounting to £123 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## DEPARTMENT OF THE TAOISEACH

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Department of the Taoiseach (No. 16 of 1924 ; No. 40 of 1937 ; No. 38 of 1938 ; and No. 24 of 1947).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	25,120	25,142	—	22
B.—Travelling Expenses ...	800	349	451	—
C.—Incidental Expenses ...	160	133	27	—
D.—Telegrams, Telephones and Postage ... ..	750	884	—	134
TOTAL ...£	26,830	26,508	478	156

Surplus to be surrendered ... £322

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £465 was received from the Vote for Remuneration (No. 67) in respect of additional remuneration arising out of certain agreements reached under conciliation and arbitration machinery.
- B.—The estimate was necessarily conjectural.
- D.—Accounts for three years' rental in respect of the Dictograph telephone system were paid during the year.

## EXTRA REMUNERATION (exceeding £50)

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

## NOTE

The Account of another Department includes expenditure of £89 in respect of the remuneration of an officer lent, without repayment, to this Department.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## CENTRAL STATISTICS OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Central Statistics Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	110,296	112,145	—	1,849
B.—Travelling Expenses ...	900	1,696	—	796
C.—Incidental Expenses ...	250	295	—	45
D.—Telegrams, Telephones and Postage ... ..	1,750	1,754	—	4
E.—Special Statistical Inquiries	21,144	13,473	7,671	—
F.—Subscriptions, etc., to International Organisations ...	50	50	—	—
GROSS TOTAL ...£	134,390	129,413	7,671	2,694
			Surplus of Gross Estimate over Expenditure £4,977	
	Estimated	Realised	Surplus of Appropriations in Aid realised £208	
<i>Deduct—</i>				
G.—Appropriations in Aid ...	600	808	Total Surplus to be surrendered £5,185	
NET TOTAL ...£	133,790	128,605		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of an officer injured in accident ... ..	—	18

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due to cost of sending officers abroad on training courses.

E.—Saving mainly due to winding up of activities in connection with the National Farm Survey following the decision to terminate it.

## APPROPRIATIONS IN AID

The receipts were in respect of statistical information supplied,

## NOTE

This Account includes expenditure of £191 in respect of the remuneration of an officer lent, without repayment, to other Departments.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## COMPTROLLER AND AUDITOR GENERAL

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Comptroller and Auditor General (No. 1 of 1923).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	40,240	36,987	3,253	—
B.—Travelling Expenses ...	600	341	259	—
C.—Incidental Expenses ...	240	239	1	—
GROSS TOTAL ...£	41,080	37,567	3,513	—
			Surplus of Gross Estimate over Expenditure £3,513	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	6,120	6,775	£655	
NET TOTAL ...£	34,960	30,792	Total Surplus to be surrendered £4,168	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled, offset by increases in remuneration.  
B.—Audits involving travelling expenses not carried out to extent anticipated.

## APPROPRIATIONS IN AID

Surplus due to increased audit fee in two cases and to the receipt of a fee earlier than anticipated.

## EXTRA REMUNERATION (exceeding £50)

A Senior Auditor received an allowance of £100 for special duties.

## NOTE

This Account includes expenditure of approximately £854 in respect of remuneration of an officer on loan, without repayment, to An Coimisiún um Athbheochan na Gaeilge.

E. F. SUTTLE,  
*Accounting Officer.*

OIFIG AN ARD-REACHTAIRE CUNTAS AGUS CISTE,  
9 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR FINANCE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, 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
	£	£	£	£
<b>OFFICE OF THE MINISTER FOR FINANCE</b>				
A.—Salaries, Wages and Allowances ... ..	146,803	143,103	3,700	—
A.1.—Chief Medical Officer for the Civil Service ...	2,122	2,132	—	10
B.—Travelling Expenses ...	500	494	6	—
C.—Incidental Expenses ...	450	545	—	95
D.—Telegrams, Telephones and Postage ... ..	1,700	1,753	—	53
<b>PAYMASTER-GENERAL'S OFFICE</b>				
E.—Salaries, Wages and Allowances ... ..	20,880	20,616	264	—
F.—Travelling and Incidental Expenses ... ..	180	175	5	—
GROSS TOTAL ...£	172,635	168,818	3,975	158
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,817	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
G.—Appropriations in Aid ...	1,505	1,503	£2	
NET TOTAL ...£	171,130	167,315	Net Surplus to be surrendered <u>£3,815</u>	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.—Excess due mainly to payment of fees of officers attending training courses.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Expenses of management of the Local Loans Fund ...	1,500	1,500
2. Miscellaneous ... ..	5	3
	<u>£1,505</u>	<u>£1,503</u>

## EXTRA REMUNERATION (exceeding £50)

The Secretary of the Department received £143 as a director of the Central Bank from 19th December, 1958. An Assistant Secretary received £350 as chairman of Irish Steel Holdings, Limited, and £500 as a director of the Irish Assurance Company, Limited. Another Assistant Secretary received £250 as a director of Ceimici Teoranta. From Vote 15 a Principal Officer received a gratuity of £100 for services as joint secretary of the Capital Investment Advisory Committee. The Assistant Accountant received an allowance of £100 for the performance of higher duties. An Administrative Officer and a Staff Officer Grade III received gratuities of £75 and £80, respectively, for the performance of special duties. A Clerical Officer received £111 for overtime.

## NOTE

This Account includes expenditure of £1,017 in respect of the remuneration of an officer lent, without repayment, to the Commission on Income Taxation.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## OFFICE OF THE REVENUE COMMISSIONERS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Revenue Commissioners, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances, etc. ... ..	1,900,940	1,885,882	15,058	—
AA.—Contribution to cost of Common Staff in Income Tax Conjoint Office, Great Britain ... ..	2,550	2,530	20	—
B.—Travelling Expenses ... ..	27,000	32,787	—	5,787
C.—Removal Expenses ... ..	3,500	3,511	—	11
D.—Poundage to Distributor of Stamps	530	566	—	36
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ... ..	98,500	98,370	130	—
F.—Carriage of Parcels, Advertisements, etc. ... ..	1,150	1,118	32	—
G.—Machinery and Repairs in Stamping Branch, Dies, Plates, etc. ... ..	12,850	8,613	4,237	—
H.—Telegrams, Telephones and Postage ... ..	16,100	17,962	—	1,862
I.—Uniform Clothing ... ..	5,350	5,254	96	—
J.—Boat Hire, Cycles and other Conveyances ... ..	340	354	—	14
K.—Motor Cars for Frontier Patrols, etc. ... ..	8,300	8,560	—	260
L.—Revenue Instruments, etc.	830	542	288	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ... ..	8,800	7,778	1,022	—
N.—Incidental Expenses ... ..	1,800	2,017	—	217
O.—Provision of Rooms for Official Purposes ... ..	200	181	19	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Compensation ... ..	5	—	5	—
Q.—Losses by Default, Fraud and Accident ... ..	5	18	—	13
R.—Customs Co-operation Council	1,600	1,410	190	—
GROSS TOTAL ...£	2,090,350	2,077,453	21,097	8,200
			Surplus of Gross Estimate over Expenditure £12,897	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
S.—Appropriations in Aid ...	81,000	91,646	£10,646	
NET TOTAL ...£	2,009,350	1,985,807	Total Surplus to be surrendered £23,543	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £29,000 was received from the Vote for Remuneration (No. 67).
- B.—Excess due mainly to revised subsistence rates and increase in cost of travelling.
- G.—Saving occurred mainly in connection with special issues of postage stamps.
- H.—Excess due mainly to increased expenditure on telephonists' services, rentals and calls.
- L.—Saving due to variations in requirements and delay in delivery of goods and accounts.
- M.—Saving was mainly in rewards in connection with illicit distillation and seizures.
- N.—Excess due mainly to payments for Copies of Poor Rates for Income Tax purposes exceeding expectations. Includes three *ex-gratia* payments amounting to £4 as compensation for clothing damaged by defective office equipment.
- Q.—Statement of losses charged to the subhead :—  
£18 Minor cash losses not involving fraud or culpable negligence.
- R.—Saving due mainly to reduction in travelling and subsistence.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Charge for manufacture of Social Insurance and Supplementary Unemployment stamps ... ..	790	790
2. Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952, Sec. 40) ... ..	700	700
3. Clerical services and incidental expenses on account of General Lighthouse Fund ... ..	275	275

	Estimated	Realised
	£	£
4. Moneys received from merchants, etc., for special attendance of Officers ... ..	58,000	61,389
5. Fines, forfeitures, law costs recovered, etc. ... ..	9,000	13,933
6. Registry of Business Names ... ..	300	261
7. Proceeds of Customs sales (seizures, etc.) ... ..	2,500	4,848
8. Charge for manufacture of motor vehicle licences and drivers' licences (Road Fund) ... ..	985	985
9. Miscellaneous items ... ..	8,450	8,465
	£81,000	£91,646

4. Receipts vary with volume of trade and tourist traffic.
5. Receipts vary with number and importance of the cases involved.
6. Receipts vary with the number of registrations, etc.
7. Receipts vary with the quantity of seizures sold and the prices realised.
9. Miscellaneous items comprised the following :—

	£
Bill of Entry receipts ... ..	5,420
Rent of official premises ... ..	727
Sale of official cars ... ..	318
Vote refunds ... ..	690
Compensation for loss of services of officers injured in accidents ... ..	319
Minor unclassified items, e.g., State Warehouse rents, scrivenerly fees, fees under Merchant Shipping Acts, surpluses in cash, etc. ... ..	991
	£8,465

#### EXTRA REMUNERATION (exceeding £50)

Thirteen members of the Customs and Excise staff received allowances varying from £73 to £148 while engaged on Special Inquiry duty.

Three hundred and seventy-seven members of the Customs and Excise staff, one hundred and twenty-three of the Taxes staff, six of the General Service staff and nine of the Stamping Branch staff received amounts varying from £51 to £321 in respect of overtime, rewards for detection of smuggling or other Revenue evasions, etc.

The following received the amounts indicated for special services :—

One Officer of Customs and Excise and one Departmental Clerical Officer received amounts of £66 and £129, respectively, from the Vote for Wireless Broadcasting.

#### NOTES

Fees (stamps) were received as follows :—

	£
Companies Registration ... ..	8,479
Companies Registration (Limited Partnerships Act, 1907) ... ..	2
Newspaper Registration ... ..	3
	£8,484

A sum of £7 representing the net amount outstanding in respect of annual leave overdrawn by an officer who resigned, was written off as irrecoverable (E.2/1/58).

Claims for £42 and £129 for loss of services of two officers injured in accidents were abandoned.

The Accounts of other Departments include expenditure of £546 in respect of remuneration of staff temporarily lent, without repayment, to this Office.

This Account includes expenditure of £2,212 in respect of staff temporarily lent, without repayment, to other Departments.

E. P. HASLAM,  
*Accounting Officer.*

OIFIG NA gCOIMISINÉIRÍ IONCAIM,  
28 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## OFFICE OF PUBLIC WORKS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of Public Works (1 & 2 Will. 4, c. 33, secs. 5 and 6; 5 & 6 Vict., c. 89, secs. 1 and 2; 9 & 10 Vict., c. 86, secs. 2, 7 and 9; etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	512,070	493,975	18,095	—
B.—Travelling Expenses ... ..	38,500	43,932	—	5,432
C.—Incidental Expenses ... ..	2,370	2,734	—	364
D.—Telegrams, Telephones and Postage ... ..	4,500	5,403	—	903
<b>GROSS TOTAL ...£</b>	<b>557,440</b>	<b>546,044</b>	<b>18,095</b>	<b>6,699</b>
			Surplus of Gross Estimate over Expenditure <b>£11,396</b>	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ... ..	104,000	104,638	£638	
<b>NET TOTAL ...£</b>	<b>453,440</b>	<b>441,406</b>	Total Surplus to be surrendered <b>£12,034</b>	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Compensation for loss of services of officers injured in accidents ... ..	—	529
Miscellaneous ... ..	—	1
		<b>£530</b>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to unfilled vacancies.  
 B.—Excess caused partly by increased mileage rates for cars and partly by more travelling than had been expected when the estimate was framed.  
 C.—Increased expenditure on technical equipment and on miscellaneous items was only partially offset by a saving on the provision for advertisements.  
 D.—Use of telephones increased.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Penal interest on overdue loan repayments ... ..	300	355
2. Fees under the Local Loans Fund (Fees and Expenses) Regulations, 1946 ... ..	20,000	12,054

	Estimated	Realised
	£	£
3. Amount recoverable as administration expenses in connection with agency services ... ..	15,500	20,385
4. Amount recoverable from Vote 9 (Subheads BB, J.2 and J.5) in respect of salaries and travelling expenses in connection with coast protection and arterial drainage construction and maintenance works ... ..	26,500	30,000
5. Amount recoverable from Vote 10 as administration expenses in connection with employment schemes, etc.	1,250	1,089
6. Amount recoverable from Vote 26 (Subhead M.7) in respect of salaries and travelling expenses in connection with drainage surveys and works ... ..	21,400	16,966
7. Amount recoverable from Vote 49 as administrative expenses in connection with Gaeltacht improvement schemes ... ..	1,250	914
8. Amount recoverable from Vote 51 in respect of salaries and travelling expenses in connection with harbour improvement and constructional works ... ..	4,000	3,200
9. Amount recoverable from National Development Fund in respect of salaries and travelling expenses in connection with drainage works, etc. ... ..	5,000	5,816
10. Amount recoverable as expenses of management of the Local Loans Fund ... ..	8,000	10,781
11. Miscellaneous ... ..	800	3,078
	<b>£104,000</b>	<b>£104,638</b>

1. The surplus was due to certain unexpected receipts.

2. Loan transactions were less than expected.

3. The receipts represent a percentage charge to cover overhead expenses based on the actual expenditure incurred by the Commissioners as agents for the parties concerned. The surplus was caused by an increase in the charge from 12½ per cent. to 16⅔ per cent. for the year of account.

4. The receipts are based on the actual expenditure borne on this Vote in respect of salaries and travelling expenses in connection with coast protection and arterial drainage construction and maintenance works. The surplus on the estimate was due principally to the recovery of fees, etc., paid to consulting engineers.

5. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on employment schemes and special emergency schemes. The volume of work that could be undertaken was less than expected because of shortage of engineering staff.

6. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on land reclamation work for the Department of Agriculture. Shortage of engineering staff curtailed the programme of surveys and works.

7. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on Gaeltacht improvement schemes for Roinn na Gaeltachta. The work undertaken proved less than expected.

8. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on harbour improvement and constructional works for the Department of Industry and Commerce. Due to shortage of engineering staff the work that could be undertaken was less than had been provided for in the estimate.

9. The receipts are based on the actual expenditure borne on this Vote in respect of staff engaged on works financed out of the Fund. The work undertaken in the year of account was somewhat more than had been expected.

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

11. Salaries and expenses of Engineers, etc., recovered from the Shannon Navigation and Marine Works Maintenance Funds amounted to £2,168, which was more than expected; the receipt of £780 in respect of salaries and expenses of Engineers, etc., engaged on coast protection work had not been provided for; sundry other receipts totalled £130.

#### EXTRA REMUNERATION (exceeding £50)

The Principal Architect received £250, being the balance of a fee of £500, from Vote 52.

## NOTES

The Account of another Vote includes expenditure of approximately £370 in respect of remuneration of an officer on loan, without repayment, to this Office.

This Account includes expenditure of approximately £2,553 in respect of remuneration of staff lent, without repayment, to another Office.

Sums totalling £13 were paid *ex-gratia* to three officers in respect of personal property stolen while they were on duty. Subhead C (E.109/41/41).

Pending settlement with the Official Liquidator of claims by the Commissioners against the Irish Employers' Mutual Insurance Association, Limited, which was being wound up under a Court Order made on 4th July, 1938, there had remained charged to suspense accounts: (a) sums amounting to £15,611 expended in prior years on compensation, etc., in respect of claims arising out of accident risks covered by policies of insurance with the Association, and (b) a sum of £6,017 on foot of portion of the premium paid for the year 1938-39; as a set-off against their claims the Commissioners had retained sums amounting to £1,909 which would otherwise have been payable to the Association under the policies. In 1957-58 the liquidation proceedings were completed and a total of £6,392 was received for credit of the suspense accounts. Within the year of account the suspense accounts were finally cleared, provision for the loss having been made in Subhead L. of Vote 9, Public Works and Buildings.

A sum of £10,000, drawn from the Vote for Remuneration (No. 67), was credited to Subhead A.

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS ON THE UNDERMENTIONED NON-VOTED SERVICES IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balances, 1st April, 1958	Receipts, 1958-59	Payments, 1958-59	Balances, 31st March, 1959
Shannon Navigation ...	£ 349	£ 15,536	£ 15,405	£ 480
Irish Church Fund, Loans Re- payments ... ..	—	10	10	—
Marine Works Act, 1902, Main- tenance Fund ... ..	Dr. 983	4,093 (a)	1,616	1,494 (b)

(a) The receipts included £3,229 derived from the realisation of £3,650 stock.

(b) In addition, the following stocks are held to the credit of the Fund:—  
£10,482 3½ per cent. Exchequer Bonds, 1965/70; and  
£2,100 3 per cent. Exchequer Bonds, 1965/70.

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
29th May, 1959.

## PUBLIC WORKS AND BUILDINGS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Expenditure in respect of Public Buildings ; for the Maintenance of certain Parks and Public Works ; for the Execution and Maintenance of Drainage and other Engineering Works ; and for a Grant-in-Aid of the River Shannon Navigation.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Purchase of Sites and Buildings ... ..	15,000	3,146	11,854	—
B.—New Works, Alterations and Additions ... ..	1,930,000	1,837,004	92,996	—
BB.—Coast Protection ... ..	6,000	10,065	—	4,065
C.—Maintenance and Supplies	580,000	647,390	—	67,390
D.1.—Furniture, Fittings and Utensils ... ..	60,000	59,070	930	—
D.2.—Central Furniture Stores	3,000	6,484	—	3,484
E.—Rents, Rates, etc. ... ..	161,000	150,064	10,936	—
F.—Fuel, Light, Water, Cleaning, etc. ... ..	270,000	277,385	—	7,385
G.—Phoenix Park National School	240	134	106	—
H.1.—River Shannon Works ... ..	900	794	106	—
H.2.—River Shannon Navigation (Grant-in-Aid) ... ..	8,500	6,500	2,000	—
I.—Telegrams, Telephones and Postage ... ..	1,000	970	30	—
J.1.—Arterial Drainage—Surveys	21,300	22,099	—	799
J.2.—Arterial Drainage—Construction Works ... ..	405,000	442,822	—	37,822
J.3.—Barrow Drainage—Repayment of Advances ... ..	14,417	14,417	—	—
J.4.—River Fergus Drainage ... ..	100	—	100	—
J.5.—Arterial Drainage—Maintenance ... ..	33,000	28,264	4,736	—
K.—Purchase and Maintenance of Engineering Plant and Machinery, and Stores ... ..	280,000	268,600	11,400	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Losses (Workmen's Compensation Insurance) ...	13,326	13,326	—	—
GROSS TOTAL ...£	3,802,783	3,788,534	135,194	120,945
			Surplus of Gross Estimate over Expenditure £14,249	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— M.—Appropriations in Aid ...	240,783	292,605	£51,822	
NET TOTAL ...£	3,562,000	3,495,929	Total Surplus to be surrendered £66,071	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer		
Sales of property ... ..	46,000	43,558
Sale of assets of Embankments Trust Fund (Bunratty—Rineanna Embankment Scheme)	—	733
Refund granted by Electricity Supply Board of part cost of extending electricity supply to a State establishment ... ..	—	1,127
Refund of grant towards the erection of a national school assembly hall taken over for parochial use ... ..	—	11,968
	<b>£46,000</b>	<b>£57,386</b>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

SERVICE	AMOUNT	DEPARTMENT OF FINANCE AUTHORITY
	£	
DEPARTMENT OF AGRICULTURE—		
Waterford ... ..	1,501	S.90/4/57
DEPARTMENT OF JUSTICE—		
Garda Síochána—		
Co. Cavan : Ballyconnell ... ..	191	S.14/3/53
Co. Cork : Bantry ... ..	325	S.14/10/46
Co. Donegal : Carndonagh ... ..	364	S.14/6/37
Co. Longford : Granard ... ..	100	S.55/14/35
Co. Monaghan : Clontibret ... ..	115	S.14/8/47
DEPARTMENT OF SOCIAL WELFARE—		
Co. Leitrim : Carrick-on-Shannon Employment Exchange ... ..	250	S.2/16/39
Co. Westmeath : Mullingar Employment Exchange	300	S.2/29/39
	<b>£3,146</b>	

- B.—Expenditure under this subhead is affected by factors not within the control of the Office of Public Works. A statement of expenditure, Department by Department, is at page 23.
- BB.—Progress was greater than expected.
- C.—This subhead consists of a large number of provisions for requirements dependent on circumstances difficult to predict. A statement of expenditure, Department by Department, is at page 24.
- D.1.—A casual variation.
- D.2.—The expenditure under this subhead is a net figure and represents the cost of stocks of standard supplies purchased during the year but not issued before 31st March, 1959. Purchases were more than expected.  
The total value of stocks held in the Central Furniture Stores on 31st March, 1959, was £15,800, approximately.
- E.—Certain charges for which provision had been made did not come in course of payment within the year. A statement of expenditure, Department by Department, is at page 24.
- F.—The excess is due to increased departmental requirements. A statement of expenditure, Department by Department, is at page 24.
- G.—Requirements were less than estimated.
- H.1.—Deliveries of some materials were too late to enable payment to be made in the year.
- H.2.—Expenditure on the maintenance of the Navigation was less than expected so that it was not found necessary to draw on the full amount of the grant.
- I.—A casual variation.
- J.1.—In addition to the charge against the subhead, engineering stores were supplied and services rendered by plant and machinery to the value of £5,524.
- J.2.—The excess was due to unforeseen increases in wages.

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

DRAINAGE SCHEME			VALUE
Corrib-Clare	...	...	163,565
Nenagh	...	...	20,538
Maine	...	...	4,913
Bunratty-Rineanna	...	...	7,534
Clareen	...	...	1,976

In the case of the Feale Scheme spare parts, stores, etc., transferred elsewhere amounted in value to £1,746 and in the case of the Glyde and Dee Scheme to £1,530.

- J.3.—The expenditure represents the actual payment to the Local Loans Fund during the year.
- J.4.—The expenditure for which provision had been made did not arise.
- J.5.—Maintenance operations were restricted by unfavourable weather.
- K.—The value of stores held at 31st March, 1959, was £200,000, approximately.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Rents (including receipts from lettings of sporting, fishing rights, etc.) ... ..	45,000	47,513
2. Harbour tolls, dues, etc. ... ..	20,000	35,245
3. Sale of surplus and obsolete stores, old materials, etc. ...	4,000	10,097
4. Hire of plant ... ..	35,000	41,690
5. Sales of farm and garden produce ... ..	9,500	9,570
6. Admission tickets at parks, piers, etc. ... ..	3,500	2,962
7. Recoveries from County Councils in respect of arterial drainage maintenance (Nos. 3 of 1945 and 23 of 1955)	44,000	42,685
8. Recoveries from other Departments, National Development Fund, etc., for services carried out on repayment terms ... ..	75,000	93,372
9. Miscellaneous ... ..	4,783	9,471
	<u>£240,783</u>	<u>£292,605</u>

- Receipts from lettings of sporting, fishing rights, etc., were £793.
- Tonnage rates on mailboats at Dún Laoghaire Harbour were increased.
- Surplus due to unexpected sales of used plant and scrap.
- Receipts were greater than expected.
- The issue of platform tickets at Dún Laoghaire mailboat pier was suspended during improvement works.
- Department of Social Welfare, £38,209; Department of Local Government, £299; Post Office Savings Bank, £877; College of Science, £11,982; Incorporated Law Society, £585; in respect of services rendered by Central Engineering Workshop and Stores, £37,999; by Dún Laoghaire Harbour Workshops, £2,126; by Central Furniture Stores, £1,295.
- Work done for other parties, £1,091; contributions to cost of works at national schools, £1,883; storage, etc., of boats at Dún Laoghaire and Howth Harbours, £127; licenses, football pavilions, etc., Phoenix Park, £541; recovery of cost of electricity and gas, £853; sales of water, £58; recovery of cost of heating, £50; malicious damage compensation, £258; recoveries in respect of premises abroad, £1,896; contractors' deposits, £180; interest on purchase money, Lusk Farm and Moore Park, £1,211; refund of overcharge on a contract, £944; sundry other receipts, £379.

## NOTES.

- In six cases in which unforeseen extra works on foundations were found to be necessary in the course of building contracts *ex-gratia* payments totalling £1,501 were made to the contractors concerned in settlement of their claims when it was found that on a strict interpretation of a standard clause in the building specifications they were not legally entitled to payment. Subhead B (S.9/7/52).
- A sum of £125 was paid *ex-gratia* to a contractor in respect of loss arising from a genuine error in tendering. Subhead B (S.9/7/52).
- Stone for the renewal of the defective stonework at the National Library and Museum buildings not being available from the approved source, the contractor was paid £545 *ex-gratia* because it was more expensive to procure stone elsewhere; he was also paid £465 *ex-gratia* towards the cost of providing and laying stone of larger dimensions than was foreseen before the masonry was opened up. Subhead B (S.9/7/52).
- In a case of the surrender of premises which had been used for State purposes a sum of £332 was paid in settlement of the landlord's claim for dilapidations. Subhead C.

5. A sum of £367 was paid *ex-gratia* to a contractor for labour supply to give employees the benefit of holidays which they would have lost when the contract changed hands. Subhead C (S.9/9/36).

6. A total of £311 was spent on the maintenance of St. Enda's College (Pearse Bequest). Subhead C (S.22/9/41 and S.22/2/53).

7. In twenty-five cases of malicious damage loss amounting to £105 was caused to State property. Subheads C. and D.1 (S.102/9/37).

8. Sums amounting to £165 were paid in two cases of accidental damage to property arising from drainage activities. Subheads J.1. and J.2 (S.59/1/31 and S.102/7/49).

9. Payments made in two cases of road accidents involving State vehicles amounted to £467; £97 was recovered in two cases under halving arrangement; a loss of £600 in respect of a damaged lorry was written off. Subheads J.2. and K (S.48/3/47).

10. This Account includes £98 in respect of remuneration of staff lent without repayment to the Department of Agriculture. Subhead K.

11. Against a sum of £219, arrears of rent and mesne rates due by a tenant in liquidation, only £2 was received. Subhead M.

12. Arrears of rent amounting to £115 were written off as irrecoverable. Subhead M (S.102/9/50).

13. Articles to a total value of £11 which were lost by theft were written off (S.59/2/53).

14. Losses of stores valued at £66 were written off.

15. Arising from stocktaking, stores on the River Feale Drainage Scheme amounting to £1,132 were written off (S.59/2/53).

16. Rock-breaking equipment bought originally for £1,679 was sold for £915. The special difficulties of excavation for which it was bought were not experienced due to favourable weather (S.59/4/43).

17. Three tractors surplus to requirements, and valued at £6,000 were transferred to the Department of Lands (Forestry) (S.86/4/44).

18. Articles surplus to requirements were taken over from other Departments as follows at the valuations shown: Agriculture (Land Project), a road vehicle, £250; Defence, a gantry, £26 and a launch, £111 (S.90/9/57 and S.8/16/45).

19. Damage by fire not covered by insurance occurred and was restored as follows: Department of Agriculture, £33, a haybarn at Backweston Farm; Department of Posts and Telegraphs, £7, a chimney at Pearse Street Sorting Office.

20. Property held for rural industries was transferred to Gaeltarra Éireann under Section 19 (1) of the Gaeltacht Industries Act 1957: the figure to be adopted as the value of the property in pursuance of Section 19 (3) of the Act is under consideration.

21. *Telephone Capital Account*—The net expenditure during the year on Post Office buildings, charged to Telephone Capital Account, amounted to £33,410.

22. In addition to the expenditure shown in this Account, further expenditure was incurred from advances from the National Development Fund (*See* appended Statement).

H. J. MUNDOW,  
*Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

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

Departments, etc.	Vote £	Expenditure £
President's Establishment ... ..	4,500	12
Houses of the Oireachtas ... ..	7,500	10,435
Department of the Taoiseach ... ..	3,500	5,119
Finance ... ..	100,450	59,319
Agriculture ... ..	83,800	28,582
Justice ... ..	68,000	37,900
Education ... ..	1,415,550	1,505,276
Lands ... ..	6,560	8,685
Industry and Commerce ... ..	14,800	2,113
Posts and Telegraphs ... ..	75,870	39,401
Defence ... ..	116,000	76,218
External Affairs ... ..	—	19,656
Social Welfare ... ..	21,880	7,395
Health ... ..	3,080	1,511
Gaeltacht ... ..	8,500	—
Minor New Works not exceeding £700 each ... ..	15,000	13,659
Urgent and Unforeseen Works ... ..	10,000	586
Minor Balances of Expenditure (not provided for above) on Works of prior years ... ..	25,000	21,137
TOTAL ... ..	£1,979,990	£1,837,004
Deduct for Works which might not have been carried out during the year ... ..	49,990	—
NET TOTAL ... ..	£1,930,000	£1,837,004

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

DEPARTMENT	C. Maintenance and Supplies		D.I. Furniture, Fittings and Utensils		E. Rents, Rates, etc.		F. Fuel, Light, Water, Cleaning, etc.	
	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure	Vote	Expenditure
	£	£	£	£	£	£	£	£
President ...	14,700	18,415	1,440	662	—	—	4,200	4,840
Oireachtas ...	6,730	7,065	1,530	1,725	—	—	6,000	4,731
Taoiseach ...	1,940	6,602	860	530	120	120	2,700	2,798
Comptroller and Auditor General	400	252	30	35	50	24	300	263
Finance ...	247,760	272,762	10,580	11,344	45,740	43,760	52,630	55,621
Agriculture ...	35,330	33,308	2,910	3,634	4,560	4,764	30,550	33,979
Justice ...	90,130	106,170	2,840	3,232	29,810	30,287	41,620	40,743
Local Government	2,290	3,065	430	485	—	99	2,600	2,612
Education ...	69,110	47,821	6,150	5,852	1,340	1,005	27,200	30,272
Lands ...	9,510	13,682	2,410	2,737	6,050	4,929	14,300	14,295
Industry and Commerce ...	7,490	12,563	1,660	2,595	1,990	1,767	9,250	8,914
Posts and Telegraphs	43,700	59,569	10,910	12,922	440	265	17,100	19,755
Defence ...	8,530	13,417	1,390	1,158	4,245	3,888	9,000	8,691
External Affairs ...	14,120	15,642	11,610	8,037	48,190	44,750	18,500	16,713
Social Welfare ...	15,920	22,737	3,170	2,194	13,750	12,449	20,500	21,460
Health ...	8,070	13,259	1,760	1,667	265	264	12,400	11,303
Gaeltacht ...	4,270	1,061	320	261	4,450	1,693	1,150	395
<b>TOTAL</b> ...	<b>£ 580,000</b>	<b>647,390</b>	<b>60,000</b>	<b>59,070</b>	<b>161,000</b>	<b>150,064</b>	<b>270,000</b>	<b>277,385</b>

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE COMMISSIONERS OF PUBLIC WORKS  
IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£
Gaeltacht Projects— Cora Point, Inishmaan	72	—	72	*72	—
Inishere Pier ...	Dr. 255	†120	Dr. 135	—	Dr. 135
An Chorr Áit, Inishere	193	390	583	583	—
<b>DRAINAGE WORKS—</b> Owenogarny River Embankments Scheme ...	4,104	14,000	18,104	17,415	689
Deele and Swillyburn Scheme ...	Dr. 428	96,000	95,572	90,467	5,105
<b>TOTAL ... £</b>	<b>3,686</b>	<b>110,510</b>	<b>114,196</b>	<b>108,537</b>	<b>5,659</b>

\* Unexpended balance transferred to An Chorr Áit.

† Represents value of materials returned to store, etc.

H. J. MUNDOW,  
*Accounting Officer.*

29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## EMPLOYMENT AND EMERGENCY SCHEMES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Employment and Emergency Schemes (including Relief of Distress).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	73,120	70,084	3,036	—
B.—Travelling Expenses ...	12,500	12,203	297	—
C.—Incidental Expenses ...	280	351	—	71
D.—Telegrams, Telephones and Postage ... ..	500	706	—	206
E.—Urban Employment Schemes	227,000	227,000	—	—
F.—Rural Employment Schemes	35,000	33,616	1,384	—
G.—Minor Employment Schemes	130,000	129,541	459	—
H.—Development Works in Bogs used by Landholders and other Private Producers	160,000	158,240	1,760	—
I.—Rural Improvements Scheme	200,000	169,088	30,912	—
J.—Miscellaneous Schemes ...	15,000	7,616	7,384	—
GROSS TOTAL ...£	853,400	808,445	45,232	277
			Surplus of Gross Estimate over Expenditure £44,955	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> K.—Appropriations in Aid ...	30,000	34,525	£4,525	
NET TOTAL ...£	823,400	773,920	Total Surplus to be surrendered £49,480	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due partly to vacancies on establishment and partly to reduction in technical assistance rendered by the Office of Public Works.
- B.—Casual variation.
- C.—Excess due to cost of technical equipment not provided for when estimate was framed.
- D.—Excess due mainly to increased use of telephone service.

E.—In addition to the provision in the Vote of £227,000 which was fully expended, a sum of £26,486 was spent on this service from issues from the National Development Fund, making a total of £253,486 (*See* appended Statement).

F., G. and H.—Casual variations.

I.—The investigation and sanctioning of schemes costing £40,000 for Roinn na Gaeltachta, and the supervision of these schemes to the value of £24,000 during the winter period, affected the volume of work done under the Rural Improvements Scheme. The wet weather in the early part of the financial year also affected the progress of the work.

J.—The rate of progress on marine works was slower than expected.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions by beneficiaries and others towards the cost of schemes carried out under Subheads G., H., I. and J.	29,000	33,287
2. Miscellaneous receipts	1,000	1,238
	<u>£30,000</u>	<u>£34,525</u>

1. Surplus occasioned mainly by increased contributions from beneficiaries under the Rural Improvements Scheme, consequent on the revision of the terms of the scheme.

2. The bulk of these represents proceeds from sales of materials and refunds of over-payments of grants made in previous years; and by their nature they cannot be accurately forecast.

NOTE

A payment of £50 was made in settlement of a claim for the loss of an animal attributed to operations in connection with a Rural Improvements Scheme, Subhead I. (F.88/7/50).

RISTEARD Ó HEIGEARTUIGH,  
*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
30th May, 1959

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY SPECIAL EMPLOYMENT SCHEMES OFFICE  
IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£
E.—Urban Employment Schemes ...	4,028	28,305 (a)	32,333	26,486	5,847
G.—Minor Employment Schemes ...	<i>Dr.</i> 1,806	1,806 (b)	—	—	—
H.—Development Works in Bogs used by Landholders and other Private Producers ...	1,622	<i>Dr.</i> 1,000	622	—	622
I.—Rural Improvements Scheme ...	4,111	<i>Dr.</i> 4,111	—	—	—
<b>TOTAL ...</b>	<b>£ 7,955</b>	<b>25,000</b>	<b>32,955</b>	<b>26,486</b>	<b>6,469</b>

(a) Includes sums of £1,000 and £2,305 transferred from unused balances standing to the credit of Subheads H. and I., respectively.

(b) This sum, £1,806, was transferred from unused balance standing to the credit of Subhead I.

RISTEARD Ó HEIGEARTUIGH,  
*Accounting Officer.*

SPECIAL EMPLOYMENT SCHEMES OFFICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## MANAGEMENT OF GOVERNMENT STOCKS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Remuneration for the Management of Government Stocks.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration of Banks for the Management of Government Stocks inscribed in their Books ... ..	59,000	58,985	15	—

Surplus to be surrendered ... £15

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## STATE LABORATORY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the State Laboratory.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	25,890	23,966	1,924	—
B.—Travelling and Incidental Expenses ... ..	430	391	39	—
C.—Apparatus and Chemical Equipment ... ..	990	983	7	—
GROSS TOTAL £	27,310	25,340	1,970	—
			Surplus of Gross Estimate over Expenditure £1,970	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct—				
D.—Appropriations in Aid ...	1,160	1,489	£329	
NET TOTAL ...£	26,150	23,851	Total Surplus to be surrendered £2,299	

Extra Receipts payable to Exchequer	Estimated	Realised
Compensation for loss of services of an officer injured in accident ... ..	£ —	£ 249

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT  
A.—Saving due to vacancies and to extra assistance not being required to the extent anticipated.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts for various analyses, examinations, tests, etc.	1,000	1,338
2. Recovery from Road Fund in respect of analysis of road-making materials ... ..	150	150
3. Miscellaneous ... ..	10	1
	£1,160	£1,489

T. K. WHITAKER,  
Accounting Officer.

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
Comptroller and Auditor General.

## CIVIL SERVICE COMMISSION

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Civil Service Commission (No. 45 of 1956) and of the Local Appointments Commission (No. 39 of 1926, No. 15 of 1940 and No. 9 of 1946).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Salaries, Wages and Allowances ... ..	48,300	45,215	3,085	—
A.2.—Examiners, etc. ...	4,975	5,382	—	407
B.—Travelling Expenses ...	1,810	1,766	44	—
C.—Examinations ... ..	2,545	2,836	—	291
D.—Incidental Expenses ...	1,120	1,238	—	118
GROSS TOTAL ...£	58,750	56,437	3,129	816
			Surplus of Gross Estimate over Expenditure £2,313	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>				
E.—Appropriations in Aid ...	17,650	17,900	£250	
NET TOTAL ...£	41,100	38,537	Total Surplus to be surrendered £2,563	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Saving due to vacancies and to staff changes involving new appointments at lower points on the salary scale.
- A.2., C. and D.—The number of examinations held during the year was greater than expected.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Receipts from County and County Borough Councils and Harbour Authorities (No. 39 of 1926 (sec. 12) and No. 9 of 1946 (sec. 38)) ... ..	17,650	17,900

## NOTE

Fees (stamps) amounting to £14,048 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## AN CHOMHAIRLE EALAÍON

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for a Grant to An Chomhairle Ealaíon (No. 9 of 1951).

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

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
16th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## COMMISSIONS AND SPECIAL INQUIRIES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, 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
	£	£	£	£
<b>CIVIL SERVICE ARBITRATION BOARD</b>				
A.1.—Salaries, etc. ... ..	650	189	461	—
A.2.—Travelling and Incidental Expenses ... ..	25	14	11	—
£	675	203	472	—
<b>SAVINGS COMMITTEE</b>				
B.—Travelling and Incidental Expenses, etc. ... ..	450	167	283	—
<b>COMMISSION OF INQUIRY ON WORKMEN'S COMPENSATION</b>				
C.—Travelling and Incidental Expenses, etc. ... ..	700	272	428	—
<b>ATOMIC ENERGY COMMITTEE</b>				
D.1.—Salaries, etc. ... ..	155	80	75	—
D.2.—Travelling and Incidental Expenses ... ..	245	9	236	—
£	400	89	311	—
<b>CAPITAL INVESTMENT ADVISORY COMMITTEE</b>				
E.1.—Salaries, etc. ... ..	255	206	49	—
E.2.—Travelling and Incidental Expenses ... ..	250	238	12	—
£	505	444	61	—
<b>COMMISSION ON INCOME TAXATION</b>				
F.—Travelling and Incidental Expenses, etc. ... ..	1,400	634	766	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
COMMITTEE ON INDUSTRIAL, PROVIDENT AND FRIENDLY SOCIETIES				
G.—Travelling and Incidental Expenses, etc. ...	450	195	255	—
H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	2,500	2,543	—	43
TELEVISION COMMISSION				
I.—Travelling and Incidental Expenses, etc. <i>Original</i> ... Nil <i>Supplementary</i> ... £4,400	4,400	4,496	—	96
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	11,480	9,043	2,576	139
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,900	—	1,900	—
TOTAL <i>Original</i> ... £7,080 <i>Supplementary</i> ... 2,500	9,580	9,043	676	139

Surplus to be surrendered ... £537

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees received for transcripts of proceedings (Cross-Channel Freight Rates Tribunal) ...	—	1,528

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

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

C.—Saving mainly due to suspension of meetings pending completion of an actuarial report.

D.1. and D.2.—The Committee completed its work earlier than anticipated.

F.—Expenses in connection with the attendance of members and witnesses were less than anticipated.

G.—The number of meetings held was less than anticipated.

## COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

## SUBHEAD H.—EXPENDITURE, 1958-59

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Salaries, etc.	Travelling and Incidental Expenses	Total
	£	£	£
Metric System and Decimal Coinage Committee ...	—	25	25
National Teachers' Arbitration Board ... ..	95	—	95
Secondary Teachers' Arbitration Board ... ..	63	—	63
Committee on Glenamoy Grass Meal Project ...	—	509	509
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland ...	—	384	384
Tribunal of Inquiry into Cross-Channel Freight Rates ... ..	500	47	547
Seanad Electoral Law Commission ... ..	—	346	346
An Coimisiún um Athbheochan na Gaeilge ...	—	574	574
TOTAL ... ..	£ 658	1,885	2,543

## NOTE

The Accounts of other Votes include expenditure of £26,175, approximately, in respect of remuneration of staff lent, without repayment, to the following Commissions, etc.—

	£
Savings Committee ... ..	1,162
Workmen's Compensation Commission ... ..	2,032
Atomic Energy Committee ... ..	40
Commission on Income Taxation ... ..	3,335
Committee on Industrial, Provident and Friendly Societies ... ..	400
Metric System and Decimal Coinage Committee ... ..	335
Committee on Glenamoy Grass Meal Project ... ..	630
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland ... ..	845
Tribunal of Inquiry into Cross-Channel Freight Rates ... ..	10,640
Seanad Electoral Law Commission ... ..	200
An Coimisiún um Athbheochan na Gaeilge ... ..	1,327
Television Commission ... ..	5,129
Teachers' Salaries Committee ... ..	100
TOTAL ... ..	£26,175

## TOTAL EXPENDITURE

Total of (a) expenditure from the Vote for Commissions and Special Inquiries and (b) remuneration of staff borne on other Votes, in respect of Commissions, Committees and Special Inquiries on account of which payments were made in the year 1958-59.

COMMISSION, COMMITTEE OR SPECIAL INQUIRY	Year of Appointment	Total Expenditure to 31st March, 1959
		£
Civil Service Arbitration Board ... ..	1950-51	2,509
Metric System and Decimal Coinage Committee ... ..	1952-53	2,408
National Teachers' Arbitration Board ... ..	1954-55	95
Secondary Teachers' Arbitration Board ... ..	1955-56	284
Savings Committee ... ..	1955-56	4,722
Commission of Inquiry on Workmen's Compensation ... ..	1955-56	7,748
Atomic Energy Committee ... ..	1955-56	2,201
Capital Investment Advisory Committee ... ..	1956-57	923
Commission on Income Taxation ... ..	1956-57	7,319
Committee on Industrial, Provident and Friendly Societies ... ..	1957-58	714
Committee on Glenamoy Grass Meal Project ... ..	1957-58	1,821
Committee on Accommodation Needs of Constituent Colleges of National University of Ireland ... ..	1957-58	2,612
Tribunal of Inquiry into Cross-Channel Freight Rates ... ..	1957-58	12,577
Television Commission ... ..	1957-58	9,675
Seanad Electoral Law Commission ... ..	1958-59	546
An Coimisiún um Athbheochan na Gaeilge ... ..	1958-59	1,901
Teachers' Salaries Committee ... ..	1958-59	100

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SUPERANNUATION AND RETIRED ALLOWANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Pensions, Superannuation Compensation (including Workmen's Compensation), and Additional and other Allowances and Gratuities under the Superannuation Acts, 1834 to 1956, and sundry other Statutes; Extra-Statutory Pensions, Allowances and Gratuities awarded by the Minister for Finance; fees to Medical Referees and occasional fees to Doctors; Compensation and other Payments in respect of Personal Injuries; etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Superannuation Allowances, Compensation Allowances, Pensions and certain Children's Allowances ...	650,000	641,916	8,084	—
B.—Additional Allowances and Gratuities in respect of Established Officers ...	312,900	273,904	38,996	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	65,000	63,875	1,125	—
D.—Agency Payments in respect of Compensation Allowances ...	40,200	37,958	2,242	—
E.—Gratuities in respect of Unestablished Officers ...	15,000	12,438	2,562	—
F.—Extra-Statutory Grants ...	5	—	5	—
G.—Injury Grants ...	29,000	28,609	391	—
H.—Fees to Medical Referee and Occasional Fees to Doctors	355	333	22	—
I.—Emergency Compensation in respect of Death or Personal Injuries and other Expenses in connection therewith ...	3,500	2,936	564	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
J.—Pensions to Resigned and Dismissed Royal Irish Constabulary, including Widows ... ..	61,000	60,510	490	—
GROSS TOTAL ...£	1,176,960	1,122,479	54,481	—
			Surplus of Gross Estimate over Expenditure £54,481	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> K.—Appropriations in Aid ...	129,960	128,758	£1,202	
NET TOTAL ...£	1,047,000	993,721	Net Surplus to be surrendered <u>£53,279</u>	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Pension liability in respect of officers on loan, etc. ...	7,214	7,376
Payments and refunds of teachers' contributions ...	29	36
Miscellaneous ... ..	10	28
	<u>£7,253</u>	<u>£7,440</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

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

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead D.)	40,200	38,458

	Estimated	Realised
	£	£
2. Payment by Local Authorities under Sections 82 and 84 of the Local Government (Superannuation) Act, 1948, and Section 57 of the Local Government (Superannuation) Act, 1956, towards certain awards made under the Superannuation Acts ...	690	1,250
3. Receipt from the Social Insurance Fund for pension liability of staff (No. 11 of 1952 (sec. 40) ) ...	89,050	89,050
4. Miscellaneous ... ..	20	—
	£129,960	£128,758

## EXTRA REMUNERATION (exceeding £50)

Thirty pensioners received from public funds sums ranging from £68 to £1,000 as remuneration for services rendered.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SECRET SERVICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Secret Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Secret Service ... ..	6,000	5,189	811	—
Surplus to be surrendered ...			<u>£811</u>	

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The estimate is necessarily conjectural.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Expenses under the Electoral Act, 1923, and the Juries Act, 1927 (No. 12 of 1923 and No. 23 of 1927).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Expenses under the Electoral Act, 1923, and the Juries Act, 1927 ... ..	18,500	18,267	233	—

Surplus to be surrendered £233

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SUPPLEMENTARY AGRICULTURAL GRANTS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the increase of the Grant to Local Authorities in Relief of Rates on Agricultural Land (No. 35 of 1925 ; No. 28 of 1931 ; No. 23 of 1939 ; No. 36 of 1946 ; No. 36 of 1953 ; and No. 18 of 1956).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1925 ...	150,989	150,989	—	—
B.—Additional Supplementary Grant under the Local Government (Rates on Agricultural Land) Act, 1931 ...	750,000	750,000	—	—
C.—Further Increase of Agricultural Grant under the Rates on Agricultural Land (Relief) Act, 1939 ...	370,000	370,000	—	—
D.—Additional Grant under the Rates on Agricultural Land (Relief) Acts, 1946, 1953 and 1956 ...	3,749,011	3,649,075	99,936	—
<b>TOTAL</b> ...£	<b>5,020,000</b>	<b>4,920,064</b>		
			<b>99,936</b>	
		Surplus to be surrendered ... £		

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## LAW CHARGES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Attorney General, etc., and for the Expenses of Criminal Prosecutions and other Law Charges, including a Grant in Relief of certain Expenses payable by Statute out of Local Rates.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Attorney General and Staff	25,180	24,848	332	—
A.2.—State Solicitors ... ..	64,420	64,548	—	128
B.—Witnesses' Expenses, etc. ...	10,500	7,611	2,889	—
C.—Fees to Counsel ... ..	12,500	11,079	1,421	—
D.—General Law Expenses ... ..	10,500	12,951	—	2,451
E.—Defence of Public Servants ...	500	1,604	—	1,104
GROSS TOTAL ...£	123,600	122,641	4,642	3,683
			Surplus of Gross Estimate over Expenditure £959	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i>			£1,496	
F.—Appropriations in Aid ... ..	5,000	6,496	Total Surplus to be surrendered	
			£2,455	
NET TOTAL ...£	118,600	116,145		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.2.—A sum of £1,000 was received from the Vote for Remuneration (No. 67) in respect of additional remuneration arising out of certain agreements reached under conciliation and arbitration machinery.

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

D.—Costs awarded against the State were greater than anticipated.

E.—Expenditure is necessarily conjectural.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Costs and fees recovered by the Chief State Solicitor, etc.	3,350	4,806
2. Local Loans Fund—expenses of management ...	1,650	1,690
	<u>£5,000</u>	<u>£6,496</u>

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
30 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## MISCELLANEOUS EXPENSES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for certain Miscellaneous Expenses, including certain Grants-in-Aid, Compensation for Personal Injuries and Compensation and other Payments in connection with Injuries to Property (No. 24 of 1941).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
GRANTS TO SOCIETIES, ETC.	£	£	£	£
A.—The Incorporated Council of Law Reporting for Ireland (Grant-in-Aid) ...	500	500	—	—
B.—The National Theatre Society, Limited (Grants-in-Aid) ...	8,000	8,000	—	—
C.—Cultural Institutions (Grants-in-Aid) ...	12,500	12,500	—	—
D.—The Irish Stakes ...	105	105	—	—
E.—The Derrynane Trust, Limited (Grant-in-Aid) ...	310	—	310	—
ESTATE DUTY AND ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) APPEALS, Etc.				
F.1.—Salaries, Wages and Allowances ...	2,000	1,963	37	—
F.2.—Travelling Expenses ...	500	451	49	—
F.3.—Incidental Expenses ...	10	4	6	—
COMPENSATION				
G.—Compensation, etc., for Personal Injuries and Injuries to Property ...	55	41	14	—
TOTAL ...£	23,980	23,564		—
		Surplus to be surrendered £	416	

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

## EXTRA REMUNERATION (exceeding £50)

From Vote 57 the Referee and Arbitrator received £192 as an officer of the Reserve.

## NOTE

Fees (stamps) amounting to £1,342 in respect of this service were received during the year.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
29 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## STATIONERY OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Stationery Office ; for Printing and Binding, and the provision of Stationery, Paper, Books, Office Machinery and other Office Supplies for the Public Services ; and for sundry Miscellaneous Purposes, including the publication and sale of Reports of Oireachtas Debates, Bills, Acts and Other Government Publications.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries Wages and Allowances ... ..	77,870	77,640	230	—
B.—Carriage and Transport ...	1,735	1,569	166	—
C.—Incidental Expenses ...	3,740	3,620	120	—
D.—Printing and Binding ...	242,000	230,645	11,355	—
E.—Paper ... ..	189,750	186,501	3,249	—
F.—Books, Periodicals and Maps	12,000	15,251	—	3,251
G.—Office Machinery and other Office Supplies ... ..	82,769	81,398	1,371	—
<b>GROSS TOTAL ...£</b>	<b>609,864</b>	<b>596,624</b>	<b>16,491</b>	<b>3,251</b>
			Surplus of Gross Estimate over Expenditure £13,240	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> H.—Appropriations in Aid ...	108,564	107,911	£653	
<b>NET TOTAL ...£</b>	<b>501,300</b>	<b>488,713</b>	Net Surplus to be surrendered <b>£12,587</b>	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Savings resulted mainly from staff vacancies.  
A sum of £2,600 was received from the Vote for Remuneration (No. 67).
- B.—The estimate is necessarily conjectural.
- C.—Savings resulted on travelling and subsistence and miscellaneous expenses modified by an increase in expenditure on advertisements.
- D.—Expenditure on printing and binding for the Public Services and also on printing under the Electoral Acts proved to be less than expected.

E.—Closer estimate was not possible.

F.—Excess is attributable to increased demands from the Public Service and higher prices and subscription rates.

G.—Closer estimate was not possible.

		APPROPRIATIONS IN AID	
		Estimated	Realised
		£	£
1.	Sales of		
	(i) Publications, including Oireachtas Debates and Oireachtas Papers	21,000	24,801
	(ii) Ordnance Survey maps	2,100	2,217
2.	Sales of waste paper, old typewriters, old duplicators and other old stores	5,200	5,531
3.	Advertisements and notices in Government publications	6,950	6,515
4.	Recovery from local authorities of four-sevenths of the cost of printing and paper required under the Electoral and Juries Acts	28,000	27,623
5.	Supplies and services on repayment terms, including commission thereon	24,500	22,290
6.	Receipt from the Social Insurance Fund in respect of expenses relating to Social Insurance (No. 11 of 1952 (sec. 40) )	20,800	18,933
7.	Miscellaneous	14	1
		<u>£108,564</u>	<u>£107,911</u>

1. (i) Receipts increased by approximately £2,700 through the sales of new publications. The demand for general publications also increased.  
(ii) Surplus mainly due to increased prices of certain maps.
2. Extra receipts mainly due to the disposal of surplus old typewriters and other old stores.
3. The receipts from advertisements in official publications other than the Telephone Directory were below expectation.
4. Casual variation.
5. The value of supplies and services rendered on a repayment basis proved smaller than expected.
6. The receipts, which are based on a proportion of the estimated value of supplies and services rendered to the Department of Social Welfare, were smaller than anticipated.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1959

	£
Paper	127,186
Miscellaneous small stores (including books for use of the Public Service, typewriters and duplicators)	20,789
	<u>£147,975</u>

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

## EXTRA REMUNERATION (exceeding £50)

Sums varying from £58 to £101 were paid to nine officers of different grades in respect of overtime consequent on stocktaking and pressure of work. Another officer received £29 for overtime and a gratuity of £45 for special services.

## NOTES

Sanction was received for payment to a firm of contractors, on an *ex-gratia* basis, of an allowance of 6 per cent. on all orders issued under a certain contract, which did not contain a wages variation clause, held by the firm, in the period 20 September 1955 to 31 December 1956, inclusive (S. 92/1/35).

Sanction was received for the writing off of eighteen old typewriters, valued in all at £14, which could not be traced (S. 76/1/51).

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

Reference	Amount	
	£	
S. 46/3/57	61	Incurred on the printing of Bulletin No. 382 and Bulletin No. 401 for the Department of External Affairs.

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

Reference	Value	
	£	
S. 71/14/46	11	Food and Agriculture Organisation, Rome.
S. 46/3/50	12	Editor, <i>Irish Law Times &amp; Solicitors' Journal</i> .
S. 46/29/30	2	Bibliothek des Instituts für Weltwirtschaft an der Universität, Kiel.
S. 46/13/50	12	Secretary-General of the Council of Europe, Strasbourg, France.
S. 46/2/35	17	International Labour Office, Geneva.
S. 46/2/56	1	Hamburg Archives of World Economy, Hamburg, Germany.

T. J. MALONE,  
Accounting Officer.

16th May, 1959.

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

LIAM Ó CADHLA,  
Comptroller and Auditor General.

## VALUATION AND BOUNDARY SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the General Valuation and Boundary Survey Office, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	76,650	76,357	293	—
B.—Travelling Expenses ...	12,500	12,302	198	—
C.—Incidental Expenses ...	630	582	48	—
GROSS TOTAL ...£	89,780	89,241	539	—
			Surplus of Gross Estimate over Expenditure £539	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>				
D.—Appropriations in Aid ...	8,300	8,251	£49	
			Net Surplus to be surrendered £490	
NET TOTAL ...£	81,480	80,990		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—Savings were due to delay in filling vacancies (£355), a resignation (£365), one subordinate post being allowed to lapse (£186) and over provision for extra clerical assistance (£532). These savings were offset by increases in remuneration amounting to £2,145, of which sum £1,000 was charged to Vote No. 67 (Remuneration).

C.—Expenditure on the purchase of surveying instruments was not as great as was anticipated.

## APPROPRIATIONS IN AID

	Estimated		Realised	
	£	£	£	£
1. Proportion of cost of annual revision of valuations to be paid over by the several counties and cities under 37 & 38 Vict., c. 70	6,295		6,295	
2. Fees payable under 23 Vict., c. 4 (sec. 9) ... ..	1,700		1,596	
3. Miscellaneous receipts ... ..	305		360	
	£8,300		£8,251	

EXTRA REMUNERATION (exceeding £50)

A District Valuer was paid an allowance of £67 out of Vote 30 in respect of work done as District Court Valuer for the purpose of Part III of the Rent Restrictions Act, 1946 (E. 21/3/47).

A Clerical Officer was paid £114 in fees from Vote 56.

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

VALUATION OFFICE, DUBLIN,  
11th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

1958-59	1957-58	1956-57	1955-56	1954-55	1953-54	1952-53	1951-52	1950-51	1949-50	1948-49	1947-48	1946-47	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36	1934-35	1933-34	1932-33	1931-32	1930-31	1929-30	1928-29	1927-28	1926-27	1925-26	1924-25	1923-24	1922-23	1921-22	1920-21	1919-20	1918-19	1917-18	1916-17	1915-16	1914-15	1913-14	1912-13	1911-12	1910-11	1909-10	1908-09	1907-08	1906-07	1905-06	1904-05	1903-04	1902-03	1901-02	1900-01	1899-00	1898-99	1897-98	1896-97	1895-96	1894-95	1893-94	1892-93	1891-92	1890-91	1889-90	1888-89	1887-88	1886-87	1885-86	1884-85	1883-84	1882-83	1881-82	1880-81	1879-80	1878-79	1877-78	1876-77	1875-76	1874-75	1873-74	1872-73	1871-72	1870-71	1869-70	1868-69	1867-68	1866-67	1865-66	1864-65	1863-64	1862-63	1861-62	1860-61	1859-60	1858-59	1857-58	1856-57	1855-56	1854-55	1853-54	1852-53	1851-52	1850-51	1849-50	1848-49	1847-48	1846-47	1845-46	1844-45	1843-44	1842-43	1841-42	1840-41	1839-40	1838-39	1837-38	1836-37	1835-36	1834-35	1833-34	1832-33	1831-32	1830-31	1829-30	1828-29	1827-28	1826-27	1825-26	1824-25	1823-24	1822-23	1821-22	1820-21	1819-20	1818-19	1817-18	1816-17	1815-16	1814-15	1813-14	1812-13	1811-12	1810-11	1809-10	1808-09	1807-08	1806-07	1805-06	1804-05	1803-04	1802-03	1801-02	1800-01	1799-00	1798-99	1797-98	1796-97	1795-96	1794-95	1793-94	1792-93	1791-92	1790-91	1789-90	1788-89	1787-88	1786-87	1785-86	1784-85	1783-84	1782-83	1781-82	1780-81	1779-80	1778-79	1777-78	1776-77	1775-76	1774-75	1773-74	1772-73	1771-72	1770-71	1769-70	1768-69	1767-68	1766-67	1765-66	1764-65	1763-64	1762-63	1761-62	1760-61	1759-60	1758-59	1757-58	1756-57	1755-56	1754-55	1753-54	1752-53	1751-52	1750-51	1749-50	1748-49	1747-48	1746-47	1745-46	1744-45	1743-44	1742-43	1741-42	1740-41	1739-40	1738-39	1737-38	1736-37	1735-36	1734-35	1733-34	1732-33	1731-32	1730-31	1729-30	1728-29	1727-28	1726-27	1725-26	1724-25	1723-24	1722-23	1721-22	1720-21	1719-20	1718-19	1717-18	1716-17	1715-16	1714-15	1713-14	1712-13	1711-12	1710-11	1709-10	1708-09	1707-08	1706-07	1705-06	1704-05	1703-04	1702-03	1701-02	1700-01	1699-00	1698-99	1697-98	1696-97	1695-96	1694-95	1693-94	1692-93	1691-92	1690-91	1689-90	1688-89	1687-88	1686-87	1685-86	1684-85	1683-84	1682-83	1681-82	1680-81	1679-80	1678-79	1677-78	1676-77	1675-76	1674-75	1673-74	1672-73	1671-72	1670-71	1669-70	1668-69	1667-68	1666-67	1665-66	1664-65	1663-64	1662-63	1661-62	1660-61	1659-60	1658-59	1657-58	1656-57	1655-56	1654-55	1653-54	1652-53	1651-52	1650-51	1649-50	1648-49	1647-48	1646-47	1645-46	1644-45	1643-44	1642-43	1641-42	1640-41	1639-40	1638-39	1637-38	1636-37	1635-36	1634-35	1633-34	1632-33	1631-32	1630-31	1629-30	1628-29	1627-28	1626-27	1625-26	1624-25	1623-24	1622-23	1621-22	1620-21	1619-20	1618-19	1617-18	1616-17	1615-16	1614-15	1613-14	1612-13	1611-12	1610-11	1609-10	1608-09	1607-08	1606-07	1605-06	1604-05	1603-04	1602-03	1601-02	1600-01	1599-00	1598-99	1597-98	1596-97	1595-96	1594-95	1593-94	1592-93	1591-92	1590-91	1589-90	1588-89	1587-88	1586-87	1585-86	1584-85	1583-84	1582-83	1581-82	1580-81	1579-80	1578-79	1577-78	1576-77	1575-76	1574-75	1573-74	1572-73	1571-72	1570-71	1569-70	1568-69	1567-68	1566-67	1565-66	1564-65	1563-64	1562-63	1561-62	1560-61	1559-60	1558-59	1557-58	1556-57	1555-56	1554-55	1553-54	1552-53	1551-52	1550-51	1549-50	1548-49	1547-48	1546-47	1545-46	1544-45	1543-44	1542-43	1541-42	1540-41	1539-40	1538-39	1537-38	1536-37	1535-36	1534-35	1533-34	1532-33	1531-32	1530-31	1529-30	1528-29	1527-28	1526-27	1525-26	1524-25	1523-24	1522-23	1521-22	1520-21	1519-20	1518-19	1517-18	1516-17	1515-16	1514-15	1513-14	1512-13	1511-12	1510-11	1509-10	1508-09	1507-08	1506-07	1505-06	1504-05	1503-04	1502-03	1501-02	1500-01	1499-00	1498-99	1497-98	1496-97	1495-96	1494-95	1493-94	1492-93	1491-92	1490-91	1489-90	1488-89	1487-88	1486-87	1485-86	1484-85	1483-84	1482-83	1481-82	1480-81	1479-80	1478-79	1477-78	1476-77	1475-76	1474-75	1473-74	1472-73	1471-72	1470-71	1469-70	1468-69	1467-68	1466-67	1465-66	1464-65	1463-64	1462-63	1461-62	1460-61	1459-60	1458-59	1457-58	1456-57	1455-56	1454-55	1453-54	1452-53	1451-52	1450-51	1449-50	1448-49	1447-48	1446-47	1445-46	1444-45	1443-44	1442-43	1441-42	1440-41	1439-40	1438-39	1437-38	1436-37	1435-36	1434-35	1433-34	1432-33	1431-32	1430-31	1429-30	1428-29	1427-28	1426-27	1425-26	1424-25	1423-24	1422-23	1421-22	1420-21	1419-20	1418-19	1417-18	1416-17	1415-16	1414-15	1413-14	1412-13	1411-12	1410-11	1409-10	1408-09	1407-08	1406-07	1405-06	1404-05	1403-04	1402-03	1401-02	1400-01	1399-00	1398-99	1397-98	1396-97	1395-96	1394-95	1393-94	1392-93	1391-92	1390-91	1389-90	1388-89	1387-88	1386-87	1385-86	1384-85	1383-84	1382-83	1381-82	1380-81	1379-80	1378-79	1377-78	1376-77	1375-76	1374-75	1373-74	1372-73	1371-72	1370-71	1369-70	1368-69	1367-68	1366-67	1365-66	1364-65	1363-64	1362-63	1361-62	1360-61	1359-60	1358-59	1357-58	1356-57	1355-56	1354-55	1353-54	1352-53	1351-52	1350-51	1349-50	1348-49	1347-48	1346-47	1345-46	1344-45	1343-44	1342-43	1341-42	1340-41	1339-40	1338-39	1337-38	1336-37	1335-36	1334-35	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## ORDNANCE SURVEY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Ordnance Survey and of Minor Services including the Facsimile Reproduction of Ancient Manuscripts.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	76,820	74,358	2,462	—
B.—Travelling Expenses ...	3,545	3,361	184	—
C.—Stores, etc. ... ..	3,000	4,497	—	1,497
D.—Photographic and Printing Equipment ... ..	500	757	—	257
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ... ..	5	—	5	—
F.—Incidental Expenses ...	1,200	1,299	—	99
GROSS TOTAL ...£	85,070	84,272	2,651	1,853
			Surplus of Gross Estimate over Expenditure £798	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> G.—Appropriations in Aid ...	7,510	8,177	£667	
NET TOTAL ...£	77,560	76,095	Total Surplus to be surrendered £1,465	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The savings were due to delay in filling vacancies (£1,501), deductions for sick leave and leave without pay (£427), saving on replacement (£314) and a death (£248). These savings were offset by increases in remuneration amounting to £3,628 of which sum £3,600 was recouped from Vote No. 67.
- B.—The saving is mainly due to the fact that travelling, etc., expenses in connection with place names and archaeological work were not as heavy as anticipated.
- C and D.—The excesses were mainly due to delay in delivery of goods ordered in 1957-58.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sales of maps ... ..	7,500	8,091
2. Repayment by Stationery Office for facsimile reproductions of ancient manuscripts ... ..	5	—
3. Miscellaneous receipts ... ..	5	86
	<u>£7,510</u>	<u>£8,177</u>

J. N. McGRATH,  
*Director, Accounting Officer.*

VALUATION OFFICE, DUBLIN,  
11th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## APPENDIX A

FACE VALUE OF MAPS SUPPLIED TO, AND SPECIAL WORK DONE FOR, OTHER DEPARTMENTS AND OFFICES DURING THE YEAR ENDED 31ST MARCH, 1959, WITHOUT REPAYMENT

Number of Vote	Department or Office	Face Value of Maps	Cost of Special Services	Total
		£	£	£
3	Department of the Taoiseach ... ..	2	—	2
7	Revenue Commissioners ... ..	3	12	15
8	Office of Public Works ... ..	1,393	—	1,393
10	Employment and Emergency Schemes...	145	—	145
15	Commissions and Special Inquiries ...	30	—	30
20	Law Charges ... ..	20	—	20
23	Valuation and Boundary Survey ... ..	290	76	366
26	Agriculture ... ..	321	—	321
27	Department of Justice ... ..	2	38	40
28	Garda Síochána ... ..	372	350	722
33	Land Registry and Registry of Deeds...	4,007	100	4,107
36	Local Government ... ..	14	—	14
37	Office of the Minister for Education ...	51	—	51
41	National Library ... ..	60	—	60
46	Department of Lands ... ..	1,968	—	1,968
47	Forestry ... ..	2,712	110	2,822
48	Fisheries ... ..	79	—	79
49	Roinn na Gaeltachta ... ..	10	—	10
50	Industry and Commerce ... ..	113	66	179
55	Posts and Telegraphs ... ..	634	59	693
57	Department of Defence ... ..	1,849	12	1,861
61	Social Welfare ... ..	1	—	1
64	Department of Health ... ..	1	—	1
	TOTAL ...£	14,077	823	14,900

APPENDIX B

FACE VALUE OF MAPS PRESENTED DURING THE YEAR ENDED 31ST MARCH, 1959, TO VARIOUS INSTITUTIONS

	£
Bodleian Library, Oxford ... ..	152
National Library ... ..	99
Department of State, U.S.A. ... ..	170
British Museum ... ..	137
Royal Geographical Society, London ... ..	5
University College, Dublin ... ..	2
University College, Galway ... ..	6
Queen's University, Belfast ... ..	5
Trinity College, Dublin ... ..	2
Magee University College, Derry ... ..	5
National Library of Wales... ..	5
National Library of Scotland ... ..	5
Cambridge University Library ... ..	126
Library of British House of Commons ... ..	5
<b>TOTAL ...</b>	<b>£724</b>

## RATES ON GOVERNMENT PROPERTY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Rates and Contributions in lieu of Rates, etc., in respect of Government Property, and for Contributions towards Rates on Premises occupied by Representatives of External Governments.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Rates and Contributions in lieu of Rates, etc. ...	371,000	361,622	9,378	—
B.—Contributions towards Rates on Premises occupied by Representatives of External Governments ...	3,000	1,130	1,870	—
GROSS TOTAL ...£	374,000	362,752	11,248	—
			Surplus of Gross Estimate over Expenditure £11,248	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> C.—Appropriations in Aid ...	11,000	10,977	£23	
NET TOTAL ...£	363,000	351,775	Net Surplus to be surrendered £11,225	

### EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

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

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from the Social Insurance Fund in respect of premises occupied in connection with Social Insurance (No. 11 of 1952 (sec. 40) ...	9,650	9,681

	Estimated	Realised
	£	£
2. Repayments in respect of (a) premises occupied by British Departments; (b) Agency Services performed by the Government of Ireland; etc....	1,350	1,296
	£11,000	£10,977

J. N. McGRATH,  
*Commissioner of Valuation, Accounting Officer.*

VALUATION OFFICE, DUBLIN,  
11th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## AGRICULTURE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Agriculture, including certain Services administered by that Office, and for payment of certain Subsidies and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	523,987	511,262	12,725	—
B.—Travelling Expenses ...	32,000	34,293	—	2,293
C.—Incidental Expenses ...	850	752	98	—
D.—Telegrams, Telephones and Postage ... ..	7,620	8,269	—	649
RESEARCH WORK				
E.1.—Seed Testing, Propagation and Certification, etc. ...	84,194	71,380	12,814	—
E.2.—Peatland Experimental Station, Glenamoy, Co. Mayo ... ..	42,246	32,582	9,664	—
E.3.—Veterinary Research ...	82,353	75,093	7,260	—
E.4.—Subscriptions, etc., to International and other Research Organisations ... ..	15,995	15,657	338	—
E.5.—Research Grants to University College, Dublin ...	4,045	3,471	574	—
E.6.—Miscellaneous Investigations, Inquiries and Reports ...	7,150	6,779	371	—
E.7.—Pig Progeny Testing Station	9,689	7,305	2,384	—
AGRICULTURAL EDUCATION AND DEVELOPMENT				
F.1.—Agricultural Schools and Farms ... ..	266,678	254,680	11,998	—
F.2.—Grants to Private Agricultural Schools, etc. ...	109,335	100,172	9,163	—
F.3.—Veterinary College ...	61,148	52,829	8,319	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.4.—Scholarships in Agriculture, etc. ... ..	3,015	2,923	92	—
F.5.—University College, Dublin : Faculty of General Agriculture ... ..	24,984	24,984	—	—
F.6.—University College, Cork : Faculty of Dairy Science ...	13,000	13,000	—	—
F.7.—Additional Grants to University Colleges Original ... £46,690 Supplementary 27,000	73,690	73,190	500	—
F.8.—Educational Tours for Instructors in Agriculture, etc. ... ..	10	—	10	—
F.9.—Rural Groups Advisory Service ... ..	5,000	2,085	2,915	—
G.1.—Improvement of Milk Production ... ..	53,925	45,584	8,341	—
G.2.—Improvement of Live Stock	28,825	21,647	7,178	—
G.3.—Improvement of Poultry and Egg Production ...	56,800	44,031	12,769	—
G.4.—Temporary Scheme for the Growing of Horticultural Crops in the Athlone area	797	861	—	64
H.—Grants to County Committees of Agriculture ... ..	287,500	281,546	5,954	—
I.—Special Agricultural, etc., Schemes ... ..	200,146	196,452	3,694	—
J.—National Stud ... ..	5	54	—	49
K.1.—Agricultural Societies and Shows, including Miscellaneous Grants-in-Aid ...	4,749	4,731	18	—
K.2.—Contribution to Irish Agricultural Organisation Society (Grant-in-Aid) ...	11,000	11,000	—	—
K.3.—Contribution to Irish Countrywomen's Association (Grant-in-Aid) ... ..	2,600	2,600	—	—
K.4.—Grants to certain Rural Organisations ... ..	11,750	9,470	2,280	—
K.5.—An Foras Talúntais ...	10	—	10	—
L.—Botanic Gardens, Glasnevin	30,189	30,652	—	463

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
M.1.—Miscellaneous Work				
<i>Original</i> ...	£27,477			
<i>Supplementary</i> ...	2,000			
	29,477	21,829	7,648	—
M.2.—Fees for Reports on Agricultural Conditions ...	3,635	5,510	—	1,875
M.3.—Payments to the Agricultural Credit Corporation, Limited, in respect of Loans	5,099	2,914	2,185	—
M.4.—Improvement of the Creamery Industry ...	5	—	5	—
M.5.—Agricultural Production Council ...	10	—	10	—
M.6.—Farm Buildings Scheme and Water Supplies				
<i>Original</i> ...	£713,536			
<i>Supplementary</i> ...	38,000			
	751,536	750,070	1,466	—
M.7.—Land Project and Subsidy on Home Produced Superphosphate ...	2,682,260	2,562,704	119,556	—
M.8.—Ground Limestone Subsidy				
<i>Original</i> ...	£448,000			
<i>Supplementary</i> ...	24,000			
	472,000	457,426	14,574	—
M.M.8.—Fertilisers Subsidy				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£500,000			
	500,000	507,110	—	7,110
M.9.—Prevention of Contagious Abortion and other Diseases in Cattle ...	4,800	4,932	—	132
M.10.—Artificial Insemination of Live Stock ...	7,136	6,816	320	—
M.11.—Bovine Tuberculosis Eradication Scheme ...	1,820,000	1,919,544	—	99,544
M.12.—Grants for Pasteurisation of Separated Milk, etc. ...	300,000	246,897	53,103	—
M.13.—Payments to Pigs and Bacon Commission ...	650,000	400,000	250,000	—
M.14.—Losses on Disposal of Wheat and Payments to Wheat Growers, etc.				
<i>Original</i> ...	£800,000			
<i>Supplementary</i> ...	1,160,000			
	1,960,000	1,858,954	101,046	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION OF ACTS AND STATUTORY ORDERS</b>				
N.1.—Diseases of Animals Acts, 1894 to 1957				
<i>Original</i> ...	£21,992			
<i>Supplementary</i> ...	5,000			
	26,992	26,216	776	—
N.2.—Bovine Tuberculosis Order, 1926, etc. ...	25,000	21,732	3,268	—
N.3.—Horse Breeding Act, 1934 ...	30	—	30	—
N.4.—Live Stock Breeding Act, 1925 ...	4,490	3,920	570	—
O.1.—Agricultural Produce (Eggs) Acts, 1939 and 1955, etc. ...	34,081	30,984	3,097	—
O.2.—Dairy Produce Acts, 1924 to 1947, and Dairy Produce (Price Stabilisation) Acts, 1935 to 1956, etc. ...	33,053	31,956	1,097	—
O.3.—Agricultural Produce (Potatoes) Act, 1931, Flax Act, 1936, and Destructive Insects and Pests Acts, 1877 to 1954, etc. ...	46,847	46,975	—	128
O.4.—Agricultural Produce (Fresh Meat) Acts, 1930 to 1938, Agricultural Produce (Meat) (Miscellaneous Provisions) Act, 1954, Pigs and Bacon Acts, 1935 to 1956, Slaughter of Cattle and Sheep Acts, 1934 to 1936, and Diseases of Animals (Bovine Tuberculosis) Act, 1957	114,861	104,583	10,278	—
O.5.—Agricultural Produce (Cereals) Acts, 1933 to 1956, and Wheat Order, 1957, etc.	12,082	12,029	53	—
O.6.—Grain Storage (Loans) Act, 1951				
<i>Original</i> ...	£18,000			
<i>Supplementary</i> ...	15,000			
	33,000	33,000	—	—
O.7.—Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	13,725	14,811	—	1,086
O.8.—Agricultural Wages, etc., Acts, 1936 to 1952 ...	12,946	12,401	545	—
O.9.—Sundry Statutes ...	335	341	—	6

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Subsidies on Dairy Produce				
<i>Original</i> £1,400,000				
<i>Supplementary</i> 625,000				
	2,025,000	2,025,000	—	—
Q.—Technical Assistance ...	40,000	30,183	9,817	—
<i>Deduct—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	13,663,685	13,078,171	698,913	113,399
	224,000	—	224,000	—
<b>GROSS TOTAL</b>				
<i>Original</i> £11,267,685				
<i>Supplementary</i> 2,172,000				
	£13,439,685	13,078,171	474,913	113,399
			Surplus of Gross Estimate over Expenditure £361,514	
	Estimated	Realised	—	
<i>Deduct—</i>				
R.—Appropriations in Aid				
<i>Original</i> £1,754,375				
<i>Less Supplementary</i> 48,000				
	1,706,375	1,682,853		Deficiency of Appropriations in Aid realised
				£23,522
<b>NET TOTAL</b>				
<i>Original</i> £9,513,310				
<i>Supplementary</i> 2,220,000				
	£11,733,310	11,395,318		Net Surplus to be surrendered £337,992

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Sales of creameries, etc. ...	35,000	35,076
Fees for licences granted under the Agricultural and Fishery Products (Regulation of Export) Act, 1947 (Export of Poultry and Rabbits) Order, 1950 ...	50	51
Receipts under the Land Project ...	58,000	34,469
Refunds of subsidy on home produced superphosphate ...	—	7,421
	£93,050	£77,017

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.—Excess due to the necessity for additional travelling mainly by the Veterinary Inspectorate.

C.—Replacements of uniforms for messengers, etc., were less numerous than allowed for and expenditure on carriage of parcels, office incidentals, etc., was lower than anticipated. Additional expenditure incurred on the purchase of newspapers for official use was due to payment this year of accounts for papers supplied in the previous year.

- D.—Additional expenditure of £845 on telephones was partly offset by savings of £196 on postage and telegrams. Close estimates for these services are not possible.
- E.1.—The savings were on the provision made for the seed certification schemes which were adversely affected by the unfavourable weather during 1958 and on general expenses at Backweston Farm due to smaller purchases than allowed for of live stock, seeds, manures and feeding stuffs. Additional expenditure on the purchase of equipment required for the Seed Testing Station and on travelling due to an increase in the acreage under certified seed modified the saving on the subhead.
- E.2.—General expenses at the Peatland Experimental Station, Glenamoy, were less than estimated as the building work in progress when the estimate was framed was not completed as early as had been expected and it was not possible to implement the full programme of research and development work for which provision was made. There was also a small saving on the provision made for salaries, wages and allowances.
- E.3.—The saving, which was on salaries, wages and allowances due to vacancies in the staff of Research Officers and Laboratory Assistants, was modified by additional expenditure on the adaptation of buildings at Abbotstown for which only a token provision was made and on travelling which was more extensive than expected.  
The expenditure under this subhead includes a sum of £32 paid to the owner of a motor car which was damaged in a collision with a lorry from Abbotstown Farm (S.48/1/50).
- E.5.—Expenditure on salaries in respect of research work on eelworm and on Virus S in potatoes was lower than estimated due to staff changes in the laboratory, and wheat midge infestation was less extensive than expected.
- E.6.—Saving mainly due to the fact that it was not found possible to carry out the full programme proposed for special trials on impeded soils in northern counties and other areas.
- E.7.—This was the first year of operations at the Pig Progeny Testing Station and the number of litter groups received for testing did not reach expectations.
- F.1.—The expenditure under this subhead includes payments amounting to £92 in respect of compensation and costs to the owners of two motor vehicles one of which was damaged in a collision with a tractor from Johnstown Castle Agricultural College and the other by a tree which fell across a public road adjoining the Johnstown Castle Estate (S.48/1/50 and S.90/26/56).
- F.2.—Capital grants amounting to £7,406 were not earned before the close of the year. The remainder of the saving was due mainly to vacancies in students' places.
- F.3.—Saving due to vacancies in the teaching staffs and to smaller purchases than expected of laboratory and surgery equipment. The saving was modified by additional expenditure incurred mainly on the purchase of feeding stuffs, bedding, etc., required for an increased number of animals under treatment during the year.
- F.9.—The claims of Parish Agents for recoupment of the cost of trials, experiments and demonstrations carried out by them were smaller than expected.  
The expenditure under this subhead includes a charge of £94 in respect of a dairy cow and calf supplied from one of the Department's farms in settlement of a claim from a farmer for damages for the loss of a pedigree cow which died following an experiment on nitrogenous fertilisers carried out on his land (S.90/13/58).
- G.1.—The principal saving was on the provision made for the purchase of dairy bulls as the number of suitable animals available for purchase was smaller than anticipated. Grants to cow testing associations amounted to less than the estimate due to a decrease in the number of associations as compared with the previous year and fewer animals than expected qualified for bonus under the non-pedigree dairy bull bonus scheme.

G.2.—No thoroughbred stallions were bought and the number of suitable stock bulls available for purchase was less than anticipated. Purchases of stock pigs at sales were also less than intended and Irish Draught horse classes at shows did not attract sufficient entries to warrant payment of the full amount provided for prizes. The saving on the subhead was modified by additional expenditure on the purchase of stock rams due to high prices, on the purchase of additional Irish Draught colts to meet the demand and on nominations of Irish Draught mares due to an increase in the number of animals presented for inspection at mare shows.

G.3.—The principal savings were £7,400 on grants to poultry-keepers and pedigree breeders towards the provision of poultry-keeping accommodation and chicken-rearing equipment and £3,134 on grants towards the purchase of stock cockerels, which were not availed of to the extent anticipated. It was not found possible to carry out the full programme of work originally planned in connection with the rearing of broiler poultry and experiments in feeding and a further saving of £1,689 resulted. Minor variations on other items of the subhead left the net saving £12,769.

The expenditure under this subhead includes a payment of £58 in respect of compensation to the owners of a motor vehicle which was damaged in a collision with one of this Department's motor vans (S.48/1/50).

G.4.—Excess due to the grant of increased remuneration during the year and to the need for more travelling than was visualised.

J.—Excess due to the fact that the provision made, which was only a token one, did not allow for the land purchase annuity payable on portion of the lands comprising the National Stud Farm.

K.4.—Expenditure during the year by the organisations concerned was less than the estimates submitted by them on which the provisions under the subhead were based.

M.1.—The savings were mainly on salaries due to staff vacancies, on advertising and publicity which was less extensive than expected, on casual labour at cold stores, etc., and on other work due to a decrease in exports of dead poultry, on travelling, the need for which did not arise, and on the provision made for payment of import duty, etc., on a mobile animal clinic which amounted to less than expected.

M.2.—Excess due to payment this year of fees for reports on crop yields in respect of the two seasons 1957 and 1958.

M.3.—The Dungarvan Co-operative Fruit Growers' Society, Ltd., paid from its own funds one of the two instalments of interest provided for in the estimate.

The expenditure under this subhead includes sums amounting to £14 recouped to the Agricultural Credit Corporation, Ltd., in respect of unpaid amounts due to the Corporation in connection with loans for the purchase of agricultural implements, heifers, fertilisers and ground limestone. The sums in question proved irrecoverable and were written off (S.90/36/41, S.91/1/40 and S.90/5/54).

M.7.—The decision during the year to discontinue operations under Section B of the Land Project and a consequent increase in applications for grants under Section A caused a net saving of £133,920 as between payments to contractors and the provision of lime and fertilisers on the one hand and grants to farmers on the other hand. Payments to the Office of Public Works were £3,919 less than estimated as it was not found possible to undertake the full programme of survey work planned. Other minor savings amounted to £1,306. Additional expenditure of £9,942 on salaries, wages and allowances was due to the grant of increases in remuneration during the year and to the need for more extensive employment of direct labour than expected. The necessity for additional purchases of drainage pipes, culvert pipes, etc., caused an excess of £4,156 on materials for drains and changes in the location of offices in certain districts were mainly responsible for excess expenditure of £2,993 on the provision made for district offices and stores. There were casual excesses amounting to £2,498 on travelling, maintenance of machinery units and payments to the manufacturers of home-produced superphosphate.

The expenditure under this subhead includes a sum of £6 recouped to a fitter employed under the Land Project in respect of expenses incurred by him in connection with legal proceedings arising out of two accidents involving a Comet truck, the property of this Department (S.48/1/50).

- M.8.—Deliveries of ground limestone during the closing months of the year were smaller than was anticipated when the supplementary estimate was being framed.
- M.11.—Additional expenditure of £94,514 on compensation for animals slaughtered was due to a general rise in the level of cattle prices and to the fact that a trend in previous years towards a steep drop in the number of reactors on offer in the closing months of the year did not develop this year. The extension during the year of intensive eradication measures to all counties in the eastern part of the country caused excess expenditure of £27,020 on fees to veterinary surgeons for the testing of cattle, £17,602 on the purchase of tuberculin, £9,802 on the establishment of additional district offices, £9,010 on travelling and £930 on tattooing equipment. The excess on the subhead was partly offset by a saving of £59,040 on grants for the erection and repair of cow byres due to a change in the conditions governing payment of the grants and by a casual saving of £294 on grants for the extension of water supplies to farm buildings and farm-yards.
- M.12.—Saving due to the fact that some of the grants provided for were not earned during the year.
- M.13.—The amount required in connection with the operation this year of the scheme of support prices for exports of Grade A bacon was less than expected due to a substantial increase in the average export price as compared with the previous year.
- N.2.—Some of the claims from local authorities in respect of animals slaughtered were not received in time to enable recoupment of the compensation paid by them to be made before the close of the year.
- N.3.—This provision was intended to cover the cost of investigating possible appeals against decisions to refuse licences but no appeal was lodged.
- N.4.—Saving mainly due to the fact that the services of part-time Inspectors and their Assistants were not required to the full extent provided for owing to a decrease in the number of applications for bull licences and in the number of prosecutions for keeping unlicensed bulls.
- O.1.—Saving due to vacancies in the staff of Inspectors and to a decrease in the quantity of eggs exported during the year.
- O.4.—Savings on the provisions made for salaries, travelling expenses and equipment and incidental expenses were due to vacancies in the staffs of Veterinary Inspectors and whole-time Veterinary Examiners and to inability to obtain the services of part-time Veterinary Examiners to the full extent required.
- O.7.—Excess due to higher prices for seed potatoes and to an increase in the number of allotments cultivated.
- Q.—Development of the technical assistance programme was slower than anticipated due to difficulties in releasing staff for training abroad and to delay on the part of certain agricultural and rural organisations in formulating and implementing projects.

## APPROPRIATIONS IN AID

	Corresponding Debit Subhead	Estimated	Realised
		£	£
1. Receipts from seed testing fees, certification fees, sale of pure line seed, live stock, farm produce, etc.	E.1		
<i>Original</i> ... ..			£49,860
<i>Less Supplementary</i> ... ..			9,000
		40,860	42,069

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
2. Receipts from sale of live stock, turf, etc. : Peatland Experimental Station, Glenamoy, Co. Mayo ... ..	E.2		
<i>Original</i> ... ..		£4,260	
<i>Less Supplementary</i> ... ..		3,000	
		1,260	1,023
3. Receipts from sale of vaccines, live stock, farm produce, etc. : Veterinary Research Laboratory and Farm at Abbotstown	E.3		
<i>Original</i> ... ..		£13,412	
<i>Supplementary</i> ... ..		4,000	
		17,412	17,584
4. Receipts from sale of bacon pigs at Pig Progeny Testing Station ... ..	E.7	6,500	5,767
5. Receipts from students' fees, sale of live stock and farm produce, rents, etc.	F.1		
University College, Dublin, Faculty of General Agriculture and Experimental Farms ... ..		746	746
Athenry Agricultural Station ... ..		15,250	19,756
Ballyhaise Agricultural Station ... ..		15,500	14,967
Clonakilty Agricultural Station ... ..		12,030	12,386
Johnstown Castle Agricultural College		15,144	11,875
Munster Institute ... ..		10,100	10,026
Grange Farm, Dunsany ... ..		12,160	17,907
6. Receipts from students' and other fees : Veterinary College ... ..	F.3		
<i>Original</i> ... ..		£9,550	
<i>Supplementary</i> ... ..		4,000	
		13,550	14,163
7. Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls, and registration fees ... ..	G.1	6,000	8,166
8. Receipts from sale of colts, sale and leasing of bulls, etc. ... ..	G.2	6,760	6,609
9. Receipts from fees in respect of poultry hatchery licences, blood-testing fees, and from sale of white turkeys, poultry, eggs, etc. ... ..	G.3 & O.9	10,000	10,968
10. Repayment of advances by Comhlucht Siucire Éireann, Teoranta ... ..		5	—
11. Receipts from sale of seeds, manure, live stock, etc. ... ..	I.	10,580	12,515
12. Receipts from sale of fencing materials, including fencing loans ... ..	I.	100	37
13. Refund of portion of the cost of certain schemes in North-West Cavan ... ..	I.	330	372
14. Receipts in connection with scheme to encourage the commercial production of glasshouse crops in Gaeltacht areas ... ..	I.	9,065	9,799

	Corresponding Debit Subhead	Estimated	Realised
		£	£
15. Receipts in respect of seed supplied to smallholders at reduced prices ...	I.	41,250	42,810
16. Repayment by Comhlucht Groighe Náisiúnta na hÉireann, Teoranta, in respect of rents and annuity on lands and premises at the National Stud ... ..	J.	868	—
17. Receipts from sale of agricultural products at exhibitions and fairs and charges to exhibitors for space, etc., at Irish Exhibit Stands ... ..	M.1	5	—
18. Sums recoverable in respect of the salaries, etc., of officers seconded to the Dairy Disposal Co., Ltd., the Pigs and Bacon Commission, the Irish Potato Marketing Co., Ltd., Córas Tráchtála, Teo., the North-Western Cattle Breeding Society, Ltd., the Committee on the Marketing of Agricultural Produce, the Cork County Committee of Agriculture, etc. ...	A., M.1, M.10 & O.4	15,714	14,457
19. Repayments of agricultural loans (excluding fencing loans) ... ..		1,000	925
20. Repayment by the Co-operative Fruit Growers' Society, Ltd., Dungarvan, in respect of the principal portion of loan instalments paid to the Agricultural Credit Corporation, Ltd., on behalf of the Society	M.3	992	992
21. Recoupment from American Grant Counterpart Special Account in respect of grants to certain rural organisations, pasteurisation of separated milk and technical assistance ... ..	K.4, M.12 & Q.		
<i>Original</i> ... ..			£351,750
<i>Less Supplementary</i> ... ..			58,500
		293,250	286,524
22. Receipts from sale of vaccines for treatment of cattle against contagious abortion, etc.	M.9	2,500	2,722
23. Receipts from sales of semen, etc. ...	M.10	20,000	20,553
24. Receipts from sale of cows slaughtered under the Bovine Tuberculosis Eradication Scheme ... ..	M.11	936,000	908,088
25. Horse Breeding Act, 1934: Receipts from licences, etc. ... ..	N.3	550	545
26. Live Stock Breeding Act, 1925: Receipts from licences, etc. ... ..	N.4	3,500	3,296
27. Agricultural Produce (Eggs) Acts: Receipts from fees, etc. ... ..	O.1	8,350	6,697

	Corres- ponding Debit Subhead	Estimated	Realised
		£	£
28. Dairy Produce Acts and Dairy Produce (Price Stabilisation) Acts: Fees on production of butter and fees in respect of butter exported, etc. ... ..	0.2	8,650	8,168
29. Receipts from fees for inspection of potatoes, etc. ... ..	0.3	2,500	3,327
30. Agricultural Produce (Fresh Meat) Acts, Pigs and Bacon Acts and Slaughter of Cattle and Sheep Acts; Agricultural and Fishery Products (Regulation of Export) Act, 1947 (No. 18 of 1947) ... ..	0.4		
(a) Receipts from licences, inspection fees, etc.			
(1) Fresh Meat Acts			
Original ... ..		£13,500	
Supplementary ... ..		3,000	
		16,500	15,258
(2) Pigs and Bacon Acts			
Original ... ..		£23,500	
Supplementary ... ..		5,300	
		28,800	28,386
(3) Slaughter of Cattle and Sheep Acts ... ..		7,000	5,466
(b) Fees for inspecting open-pack meats		2,000	2,288
(c) Fees for inspecting canned hams		500	860
31. Agricultural Produce (Cereals) Acts and Wheat Order, 1957, etc.: Receipts from grain dealers' licences ... ..	0.5	1,100	1,101
32. Repayment of advances made under the Grain Storage (Loans) Act, 1951 ... ..	0.6		
Original ... ..		£49,000	
Supplementary ... ..		6,200	
		55,200	56,819
33. Fees for licences under the Milk and Dairies Act ... ..	0.9	280	281
34. Local Taxation (Customs and Excise Duties) Grant ... ..		40,650	40,650
35. Receipts from Church Temporalities Fund ...		10,000	10,000
36. Estate Duty Grant ... ..		4,000	4,000
37. Miscellaneous ... ..		1,864	1,905
<b>TOTAL</b>			
Original ... ..		£1,754,375	
Less Supplementary ... ..		48,000	
		£1,706,375	£1,682,853

2. Unfavourable weather conditions hampered turf cutting at the Peatland Experimental Station, Glenamoy, and receipts from sales were lower than estimated.

4. As this was the first year of operations at the Pig Progeny Testing Station the estimate of receipts from sales of bacon pigs was necessarily conjectural.

5. Receipts from sales of live stock, farm produce, etc., at the Department's farms vary each year according to the numbers and quantities available for disposal and the prices obtainable, and an accurate estimate is not possible. The surplus was due mainly to additional sales of live stock and poultry during the year.

7. More dairy bulls than anticipated had to be disposed of for various reasons and the prices obtained were better than expected. There was also increased participation in the scheme for the registration of pure-bred dairy cattle and receipts from registration fees increased accordingly.

9. Surplus mainly due to additional sales of white turkey poults and breeding stock.

11. Additional bulls and rams were located and more bulls than usual were disposed of for slaughter. The full amounts due under the agreements in these cases were collected.

12. The demand for fencing materials did not reach expectations.

13. The surplus receipts were in respect of additional bulls and rams located in the North-West Cavan area.

14. Growers' repayments exceeded expectations because the average sale price of tomatoes was higher than estimated.

16. Revised arrangements with the National Stud Co., Ltd., for the renting of the lands and premises at the National Stud were not completed in time to enable the rent due for 1958-59 to be collected before the close of the year.

18. Deficiency of approximately £3,000, due to the termination of the arrangements for the secondment of officers to certain bodies, was partly offset by additional receipts arising from secondments to new bodies formed during the year.

19. Some of the loan repayments expected did not materialise before the close of the year.

22. Surplus due to the fact that the cost price to the Department of Strain 19 vaccine was increased during the year and the selling price had to be increased accordingly.

24. A closer estimate was not possible.

26. The number of applications for licences for bulls did not reach expectations.

27. Deficiency due to a decrease in the numbers of registered wholesalers and dealers and in the quantities of eggs handled by registered wholesalers.

28. The shortage in the estimated receipts was due to a decline in the production of creamery butter.

29. Exports of main crop ware potatoes of the 1957 season and of early potatoes of the 1958 season were greater than anticipated with a consequent increase in inspection fees.

30. (a) (1) and (2). Receipts from licences, inspection fees, etc., under the Agricultural Produce (Fresh Meat) Acts and the Pigs and Bacon Acts did not increase to the full extent anticipated when the supplementary estimate was being framed.

(3) Exports of canned meat were lower than estimated.

(b) and (c) The export trade in open-pack meats and canned hams was better than expected.

32. Surplus due to unexpected repayment in full of an advance made under the Grain Storage (Loans) Act, 1951.

#### EXTRA REMUNERATION (exceeding £50)

Five officers received allowances of £208, £200, £79, £62 and £60, respectively, from the funds of the Dairy Disposal Company, Limited, for services rendered to the company as directors, secretary, etc. One of these officers also received £166 from the Butter Marketing Committee for acting as chairman of the committee during part of the year.

Two Assistant Secretaries received allowances of £125 each from Córás Tráchtála, Teoranta, for acting as directors during part of the year.

A Deputy Director of Veterinary Services, an Agricultural Inspector and a Principal Officer received allowances of £315, £105 and £105, respectively, from the Pigs and Bacon Commission for acting as chairman and ordinary members of the commission during the year.

A Senior Inspector received an allowance of £210 from the funds of the Irish Potato Marketing Company, Limited, for acting as general manager of the company during part of the year.

A Senior Inspector received an allowance of £540 from the funds of An Foras Talúntais for acting as director during part of the year.

Two Veterinary Inspectors on loan to the Dairy Disposal Company, Limited, for whole-time duty at the cattle artificial insemination stations of the company received allowances of £150 and £141, respectively, from the funds of the company.

A Principal Officer received an allowance of £82 from the funds of An Bord Gráin for acting as secretary to the board during part of the year.

An Assistant Principal Officer received an allowance of £57 for special duties.

A Higher Executive Officer received an allowance of £88 from the funds of Bord na Con for acting as chief officer of the board during part of the year.

A Higher Executive Officer received an allowance of £81 from the funds of An Foras Talúntais for services rendered during part of the year.

A Junior Agricultural Inspector received £79 in fees from Vote 40.

The Assistant Keeper at the Botanic Gardens received £208 in fees from Vote 56.

Six officers received sums varying from £67 to £163 in respect of Army Reserve pay.

Two Agricultural Officers in charge of the Gaeltacht glasshouse scheme in the Donegal and Connemara areas received gratuities of £60 each for extra attendance given during the year ended 31st October, 1957.

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

A Works Foreman (Land Project) received £114 from Vote 55 for services rendered.

One hundred and forty-four employees received sums varying from £51 to £264 in respect of overtime, Sunday duty, etc.

#### NOTES

This Account includes expenditure of approximately £1,080 in respect of the remuneration of an officer temporarily lent, without repayment, to another Department.

The Accounts of another Department and Office include expenditure of approximately £206 in respect of the remuneration of officers temporarily lent, without repayment, to this Department.

Forest tree plants and fencing posts to the estimated value of £560 were supplied to this Department, without repayment, by the Department of Lands (Forestry Division) (S.90/8/55 and S.90/17/53).

Boundary fencing was carried out for this Department, without repayment, by the Department of Lands (Forestry Division) at a cost of £352 (S.90/8/55).

Tractors (with drivers) and other equipment were lent, without repayment, by this Department to the Department of Lands (Forestry Division) at a cost of £276 (S.90/8/55).

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

Office of Public Works	...	...	£ 250
Department of Defence	...	...	173
(S.90/9/57 and S.7/8/53),			

This Account includes the following *ex-gratia* payments :—

- £5 to a labourer at Backweston Farm for services rendered in the course of building operations. Subhead E.1 (S.85/6/54).
- £50 compensation for damage to a plate glass window in a shop at Clonakilty by a bullock from Clonakilty Agricultural Station. Subhead F.1 (S.90/1/59).
- £64 in respect of medical, hospital and funeral expenses to the next-of-kin of a member of the public who died following injuries received in a collision with one of this Department's motor vans. Subhead G.3 (S.48/1/58).
- £37, £35 and £20, respectively, to the owners of three cows which failed to pass the tuberculin test under the Bovine Tuberculosis Eradication Scheme and died before they could be collected for slaughter. Subhead M.11 (S.90/4/57).

Property valued at £1,250 was lost or damaged in an outbreak of fire at Backweston Farm and the amount was written off. Expenditure of £11 on the provision of food and drink for the fire fighters was incurred as a charge on Subhead E.1 (S.2/11/36).

A claim in respect of destination charges arising at London Airport on items sent by a firm of exhibitors for display on this Department's Stand at the Ideal Home Exhibition in London in March, 1956, was waived and the amount involved, viz., £4, was admitted as a charge to Subhead M.1 (S.75/5/53).

Subhead I of this Account includes expenditure of £9 in respect of the replacement of a quantity of seed potatoes accidentally damaged by fire while in store awaiting distribution under the seed distribution scheme (S.90/15/56).

Subhead M.7 of this Account includes expenditure of £32 in respect of compensation for damage to property in five cases in the course of land reclamation operations (S.90/7/49 and S.90/10/57).

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

Reference	Amount	
	£	
S.90/54/36	6	Two special fees of £3 each which should have accompanied late applications for licences under the Horse Breeding Act, 1934.
S.90/9/33	29	A sum of £6 due in respect of a bull sold on special terms in a congested district and sums of £3 and £20 due for boars sold.
S.90/36/50		
S.91/3/30		

Fines amounting to £146,485 incurred by holders of milling licences under Section 10 of the Agricultural Produce (Cereals) Act, 1935, for failure to meet the technical requirements of the Act to take into store specified monthly quantities of home-grown wheat in respect of the cereal year 1957-58 were remitted (S.90/23/36).

Payment of the annual fee required by Section 16 of the Agricultural Produce (Eggs) Act, 1939, was waived in 60 cases of registered dealers who had defaulted, and in 19 cases of former registered dealers whose premises were transferred. The sum involved, viz., £79, was written off (S.90/14/41).

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

J. C. NAGLE,  
*Accounting Officer.*

22nd May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## STATEMENT of Loan Securities and Amounts repayable to the Department under Agreements, etc., on 31st March, 1959 (Capital amounts only)

	£
For the purchase of bulls ... ..	29
For the purchase of stallions ... ..	12
For the erection of fencing in congested districts ... ..	12
For the erection and equipment of corn mills ... ..	100
Advances under the Grain Storage (Loans) Act, 1951 ... ..	535,750
Sundry purchases of bulls under special scheme for congested districts (maximum sum payable) ... ..	(a) 40,331
Loans under scheme to encourage commercial production of glasshouse crops in Gaeltacht areas ... ..	17,729
Miscellaneous ... ..	25
	<b>£593,988</b>

(a) Reducible, if certain conditions are complied with, to £12,536.

J. C. NAGLE,

*Accounting Officer.*

22nd May, 1959.

GENERAL CATTLE DISEASES FUND

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE GENERAL CATTLE DISEASES FUND IN THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS	PAYMENTS
Balance on 1st April, 1958	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)
£ 26,840	28,777
Fines	Miscellaneous expenses
255	311
Transfer from Oireachtas Vote 26, Subhead N.2, in respect of compensation for slaughter of tuberculous cattle	Balance on 31st March, 1959
9,782	7,789
<u>£36,877</u>	<u>£36,877</u>

22nd May, 1959.

J. C. NAGLE,  
*Accounting Officer.*

MARKETING OF AGRICULTURAL PRODUCE (GRANT-IN-AID)

ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE MARKETING OF AGRICULTURAL PRODUCE ACCOUNT IN THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS	PAYMENTS
Balance on 1st April, 1958	Salaries, Wages and Allowances
...	...
...	Travelling, etc., expenses of the Committee for Market Investigation and Development
...	...
...	Miscellaneous expenses
...	...
...	Balance on 31st March, 1959
...	...
£ 249,787	£ 249,787
£249,787	£249,787

22nd May, 1959.

J. C. NAGLE,  
Accounting Officer.

## DAIRY PRODUCE (PRICE STABILISATION) FUND

DAIRY PRODUCE (PRICE STABILISATION) ACTS, 1935 TO 1956

**See also Report of Comptroller and Auditor General**

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE DAIRY PRODUCE (PRICE STABILISATION) FUND DURING THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS	PAYMENTS
Balance on 1st April, 1958	£
Levies	Contributions towards approved schemes for the regulation of the sale of butter or any milk product and allowances on butter or any milk product (No. 21 of 1935, section 41 (6); No. 9 of 1941, sections 7 and 9 (2) (a); No. 39 of 1956, section 8)
£ 18,825	1,057,576
1,179,551	140,800
£1,198,376	Balance at 31st March, 1959
	£1,198,376

22nd May, 1959.

J. C. NAGLE,  
*Accounting Officer.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF AGRICULTURE IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Advances from Department of Finance	Other Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£	£
Bovine Tuberculosis Eradication Scheme ...	<i>Dr.</i> 1,812	159,000	92,914	250,102	250,102	—
Provision of storage facilities for Seed and Ware Potatoes ...	130	500	—	630	250	380
Provision of facilities for the production of foundation stocks of seed ...	537	1,000	—	1,537	1,050	487
Provision of facilities for drying and storage of onions (Co. Kerry) ...	73	500	—	573	227	346
Provision of artificial insemination facilities in North Western area ...	378	4,000	—	4,378	3,482	896
Buildings and equipment for Department's Agri- cultural schools and farms ...	491	—	—	491	20	471
Erection of Pig Progeny Testing Station ...	—	4,300	—	4,300	4,008	292
Peatland Experimental Station, Glenamoy, Co. Mayo (provision of buildings and equipment)	3,725	15,000	—	18,725	18,481	244
Orchard planting in the Dungarvan area ...	390	2,700	—	3,090	2,899	191
TOTAL ...£	3,912	187,000	92,914	283,826	280,519	3,307

J. C. NAGLE,  
*Accounting Officer.*

22nd May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Justice, including certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>SALARIES, WAGES AND ALLOWANCES</b>				
A.1.—Headquarters Staff ...	80,596	80,434	162	—
A.2.—Film Censorship... ..	4,072	3,795	277	—
A.3.—Censorship of Publications	4,361	4,024	337	—
A.4.—Legal and Technical Assistance ... ..	250	200	50	—
A.5.—Irish Legal Terms Advisory Committee ... ..	5	—	5	—
A.6.—An Bord Uchtála ...	3,758	3,337	421	—
<hr/>				
B.—Travelling Expenses ...	2,800	2,576	224	—
C.—Incidental Expenses ...	288	172	116	—
D.—Telegrams, Telephones and Postage ... ..	1,370	1,349	21	—
E.—Expenses in connection with Awards for Acts of Bravery	50	35	15	—
TOTAL ...£	97,550	95,922		
			1,628	
Surplus to be surrendered ...£				

## Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
1. Fees for Nationality and Citizenship Certificates (No. 26 of 1956) ... ..	1,200	1,021
2. Fees for travel documents ... ..	120	45
3. Miscellaneous ... ..	—	55
	<u>£1,320</u>	<u>£1,121</u>

1 and 2. These receipts cannot be predicted closely.

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—A sum of £865 was received from the Vote for Remuneration (No. 67) to meet increases granted in salaries and wages.
- A.2.—Expenditure on advisory assistance less than estimated. £17 was received from the Vote for Remuneration (No. 67).
- A.3.—Saving represents the salary of a Clerical Officer borne on A.1. £68 was received from the Vote for Remuneration (No. 67).
- A.6.—Saving due to retrenchment of typist post. £50 was received from the Vote for Remuneration (No. 67).
- B.—Saving due to expenditure being less than expected.
- C.—Expenditure less than anticipated.
- E.—Less compensation was awarded than expected.

## EXTRA REMUNERATION (exceeding £50)

A Clerical Officer received £84 for service in the Army Reserve.

## NOTE

£7,318 was received in respect of fees (stamps) for film censorship (No. 23 of 1923).

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## GARDA SÍOCHÁNA

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Garda Síochána including Pensions, etc. (9 & 10 Geo. 5, c. 68 ; No. 25 of 1924 ; No. 7 of 1925 ; No. 10 of 1926 ; No. 32 of 1933 ; No. 5 of 1937 ; No. 19 of 1941 ; Nos. 1 and 17 of 1945 ; No. 41 of 1947 ; and No. 44 of 1956) and for payments of compensation and other expenses arising out of service in the Local Security Force (No. 19 of 1946 and No. 15 of 1949).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Pay ...	3,192,581	3,211,485	—	18,904
B.—Allowances ...	286,795	280,646	6,149	—
C.—Subsistence Allowances ...	30,390	37,219	—	6,829
D.—Locomotion Expenses ...	71,453	71,791	—	338
E.—Clothing and Equipment ...	118,755	116,415	2,340	—
F.—Furniture, Bedding, etc. ...	35,140	23,268	11,872	—
G.—Station Maintenance ...	14,000	14,272	—	272
H.—Transport and Carriage ...	155,702	135,878	19,824	—
I.—Fuel, Light and Water ...	24,730	24,252	478	—
J.—Medical Expenses ...	11,115	11,404	—	289
K.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	750	1,253	—	503
L.—Telegrams, Telephones and Postage ...	52,887	54,571	—	1,684
M.—Compensation ...	3,500	2,107	1,393	—
N.—Incidental Expenses ...	8,243	8,966	—	723
O.—Local Security Force : Compensation for Death or Personal Injuries and Medical and Other Expenses in connection therewith ...	320	314	6	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such members ... ..	912,392	912,793	—	401
GROSS TOTAL ...£	4,918,753	4,906,634	42,062	29,943
			Surplus of Gross Estimate over Expenditure £12,119	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— Q.—Appropriations in Aid ...	111,613	122,571	£10,958	
NET TOTAL ...£	4,807,140	4,784,063	Total Surplus to be surrendered £23,077	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
	7,500	2,649
Details of the above receipts are as follows:—		
Fees for stamping of bottles ... ..		1,639
Centage charge to insurance companies for collection of insurance premiums ... ..		1,010
		<u>£2,649</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Sums amounting to £154,400 were received from the Vote for Remuneration (No. 67) to meet increases in the salaries, wages and pay of the Garda Síochána and civilian staff.
- C.—Excess resulted from the performance of special duties involving a large number of temporary transfers for extended periods.
- F.—Saving due to delay in delivery of new furniture.
- H.—Saving due to the non-delivery of cars on order and to the fact that repayable advances to Officers and Inspectors were not made to the extent provided for.
- K.—It is not possible to forecast accurately expenditure under this heading.
- M.—This estimate must necessarily be conjectural.
- N.—Excess due to the purchase of wireless equipment additional to estimated requirements.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Repayments of sums advanced to Officers and Inspectors under Subhead H. ... ..	8,050	8,804
2. Payments for services rendered by the Garda Síochána ...	6,500	5,803
3. Recovery in respect of loss of property or damage to stores, etc. ... ..	140	289
4. Proceeds of sale of old stores and cast uniforms... ..	8,000	12,391
5. Hackney car and carriage, etc., licences (Dublin Metropolitan Area) ... ..	20	18
6. Fees for aliens' certificates, street traders' certificates and pedlars' certificates ... ..	200	224
7. Payment from Road Fund in respect of expenses of Garda Síochána in the execution of Roads Act, 1920, and Road Traffic Act, 1933 ... ..	78,750	85,245
8. Proceeds of sale of forfeited and unclaimed property, etc.	300	381
9. Fees for accident reports ... ..	8,000	8,172
10. Receipts from mental hospital authorities in respect of expenses incurred by Garda Síochána under the Mental Treatment Act, 1945 ... ..	343	179
11. Refund of pension deduction by re-joiners ... ..	10	14
12. Amounts recovered in respect of loss of services of members of the Force injured in accidents, etc. ... ..	1,100	855
13. Miscellaneous receipts... ..	200	196
	£111,613	£122,571

1. Surplus due to early repayment of advances because of retirements, etc.

2, 3, 4, 5, 6, 8, 10, 11 and 12. Receipts under these headings depend on factors which cannot be predicted.

7. Receipts based on Road Fund receipts which were greater than anticipated.

## STATEMENT OF LOSSES (Stores, etc.)

In 18 accidents involving Garda vehicles the damage, amounting to £343, was attributable to Garda personnel. Sums totalling £50 were recovered in respect of 2 cases on foot of halving agreements (S. 13/18/56).

In 36 accidents involving Garda vehicles the damage, amounting to £594, was not attributable to Garda personnel. Sums totalling £47 were recovered in respect of 5 cases on foot of halving agreements (S. 13/18/56 and S. 16/1/58).

## EXTRA REMUNERATION (exceeding £50)

A Garda received £391 from the Vote for Wireless Broadcasting.

## NOTES

The expenditure under Subhead H. includes £89 for third party insurance premiums in respect of the use of Garda Síochána cars in Northern Ireland.

£703 was received in respect of fees (stamps) for the issue of vehicle plates under the Road Transport Acts.

Expenditure amounting to £539 was incurred by the Department of Defence in respect of repairs and replacement of parts to Army cars loaned to the Garda Síochána (S. 4/77/43).

Surplus truncheons to the value of £30 were transferred to the Department of Defence (S. 13/29/34).

## GARDA SÍOCHÁNA REWARD FUND, 1958-59

The appended statement shows the total receipts proper to the Fund for the year 1958-59, the amounts of the payments in that period and the balance to the credit of the Fund at 31st March, 1959.

	£		£
Balance from previous year ...	8,866	Payments during the year ended 31st March, 1959 ...	17,312
Total amount credited in the year 1st April, 1958, to 31st March, 1959 ... ..	11,122	Balance on 31st March, 1959*...	2,676
	<u>£19,988</u>		<u>£19,988</u>

\* Sums amounting to £1,731 payable to the Reward Fund, were held in suspense accounts. An amount of £1,720 was due to the Department of Industry and Commerce.

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## PRISONS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Expenses of Prisons, St. Patrick's, and the Maintenance of Prisoners confined in District Mental Hospitals (17 & 18 Vict., c. 76 ; 34 & 35 Vict., c. 112, sec. 6 ; 40 & 41 Vict., c. 49 ; 47 & 48 Vict., c. 36 ; 61 & 62 Vict., c. 60 ; 1 Edw. 7, c. 17, sec. 3 ; 8 Edw. 7, c. 59 ; 4 & 5 Geo. 5, c. 58 ; and No. 9 of 1956).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay and Allowances of Officers including Uniform	111,585	111,695	—	110
B.—Victualling ... ..	13,022	13,527	—	505
C.—Clothing, Bedding, Furniture, etc. ... ..	5,786	4,024	1,762	—
D.—Medicines, Surgical Instruments, etc. ... ..	600	597	3	—
E.—Fuel, Light, Water, Cleaning Articles, etc. ... ..	15,080	15,189	—	109
F.—Rent, etc. ... ..	153	151	2	—
G.—Escort and Conveyance ...	7,800	9,338	—	1,538
H.—Maintenance of Buildings and Equipment ... ..	5,175	5,247	—	72
I.—Fine Fund ... ..	10	10	—	—
J.—Travelling Expenses ...	400	369	31	—
K.—Incidental Expenses ...	1,990	1,677	313	—
L.—Telegrams, Telephones and Postage ... ..	700	770	—	70
M.—Maintenance of Prisoners confined in District Mental Hospitals ... ..	18,500	17,184	1,316	—
N.—Gratuities to Prisoners ...	600	510	90	—
O.—Contributions to Discharged Prisoners' Aid Societies ...	1,075	1,075	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
P.—Manufacturing Department and Farms ... ..	23,560	18,501	5,059	—
GROSS TOTAL ...£	206,036	199,864	8,576	2,404
			Surplus of Gross Estimate over Expenditure £6,172	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— Q.—Appropriations in Aid ...	29,306	23,343	£5,963	
NET TOTAL ...£	176,730	176,521	Net Surplus to be surrendered £209	

Estimated daily average number of prisoners ... 390

Actual daily average number of prisoners ... 382

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £3,300 was received from the Vote for Remuneration (No. 67) to meet increases in salaries and wages.

C.—Issues of articles of clothing and bedding less than anticipated.

G.—The estimate is necessarily conjectural.

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

L.—The cost of telephone service was greater than anticipated.

M.—Saving due to the withholding of an account as an offset against overpayment in previous years.

N.—Expenditure cannot be estimated closely.

P.—Less materials were purchased than were provided for.

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from manufacturing department (including value of articles supplied for use in the prisons) ... ..	27,524	21,429
2. Receipts from farms and gardens (including value of produce used in the prisons) ... ..	1,500	1,511
3. Rents ... ..	115	135
4. Sales of old stores and miscellaneous receipts ... ..	167	268
	<u>£29,306</u>	<u>£23,343</u>

1. Deficiency in receipts is attributable to reduced contracts with the Post Office.
4. Surplus due to more old stores being available for sale than expected.

## NOTES

1. An *ex-gratia* payment of £259 was paid to a turf contractor being compensation for an error made by him in the preparation of the tender (S.9/7/52).
2. Cork Prison valued at £5,000 was transferred to University College, Cork (S.44/4/45).
3. Expenditure of £12 was incurred by the Department of Defence on behalf of this Department in respect of hospital treatment of a detainee (S.4/9/58).

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

ABSTRACT STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS FOR THE YEAR ENDED 31st MARCH, 1959

*Dr.*

*Cr.*

	Agriculture	Other Industries	Total		Agriculture	Other Industries	Total
Stock in hand, 1st April, 1958	£ 1,295	£ 11,873	£ 13,168	Sales, 1958-59	£ 1,515	£ 21,757	£ 23,272
Purchases, 1958-59	774	18,467	19,241	*Stock in hand, 31st March, 1959	1,837	11,183	12,520
Profit	783	2,600	3,383				
	£ 2,852	32,940	35,792		£ 2,852	32,940	35,792

\* Viz.—Manufactory materials, £9,081; manufactured goods, £1,310; tools, etc., £2,129.

RECONCILIATION WITH APPROPRIATION ACCOUNT

Amounts due in respect of purchases as at 1st April, 1958...	£ 808	Amounts due in respect of sales at 1st April, 1958	...	£ 3,165
Purchases during year to 31st March, 1959	19,241	Sales during year to 31st March, 1959	...	23,272
	20,049	† Amounts due in respect of sales as at 31st March, 1959...	...	26,437
* Amounts due in respect of purchases as at 31st March, 1959	1,548	Receipts under Subhead Q. (1 and 2) as per Appropriation Account	...	3,497
Expenditure from Subhead P. as per Appropriation Account	£18,501		...	22,940
		† Viz.—Public Departments, £3,400; other persons, £97.		

THOMAS J. COYNE,  
*Accounting Officer.*

## DISTRICT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for such of the Salaries and Expenses of the District Court as are not charged on the Central Fund (7 Edw. 7, c. 17, sec. 3 ; No. 27 of 1926, secs. 49, 50 and 66 ; No. 15 of 1928, sec. 13 ; No. 48 of 1936, secs. 51 and 77 ; No. 4 of 1946, secs. 35 and 36 ; No. 21 of 1946 ; No. 8 of 1951 ; and No. 32 of 1953) and for a Capitation grant.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances				
<i>Original</i> ...	£74,360			
<i>Supplementary</i> ...	250			
	74,610	73,672	938	—
B.—Travelling Expenses				
<i>Original</i> ...	£14,330			
<i>Supplementary</i> ...	2,000			
	16,330	15,810	520	—
C.—Incidental Expenses ...	1,200	1,274	—	74
D.—Our Lady's Home, Henrietta Street, Dublin ...	100	20	80	—
TOTAL				
<i>Original</i> ...	£89,990			
<i>Supplementary</i> ...	2,250			
	£ 92,240	90,776	1,538	74

Surplus to be surrendered ... £1,464

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fines ...	17,000	17,500
Miscellaneous ...	—	291
	<u>£17,000</u>	<u>£17,791</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—A sum of £2,700 was received from the Vote for Remuneration (No. 67) to meet increases in salaries and wages.

C.—Excess mainly due to an unexpected increase in the number of telephone calls.



## CIRCUIT COURT

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries, Allowances and Expenses of Circuit Court Officers, Temporary Additional Circuit Judges and Sheriffs; the Travelling Expenses of Circuit Judges; and the Expenses of Revision of Voters and Jurors Lists (No. 27 of 1926, etc.).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	146,500	144,307	2,193	—
E.—Sheriffs ... ..	1,800	1,800	—	—
C.—Travelling Expenses				
<i>Original</i> ... .. £9,810				
<i>Supplementary</i> ... .. 560				
	10,370	10,142	228	—
D.—Incidental Expenses				
<i>Original</i> ... .. £1,680				
<i>Supplementary</i> ... .. 440				
	2,120	2,058	62	—
E.—Telegrams, Telephones and Postage ... ..	1,460	1,624	—	164
	162,250	159,931	2,483	164
<i>Deduct—</i>				
Anticipated savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	1,030	—	1,030	—
GROSS TOTAL				
<i>Original</i> ... .. £161,250				
<i>Less Supplementary</i> ... .. 30				
	£ 161,220	159,931	1,453	164
			Surplus of Gross Estimate over Expenditure £1,289	
<i>Deduct—</i>				
F.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Original</i> ... .. £37,200				
<i>Less Supplementary</i> ... .. 3,820				
	33,380	34,741	£1,361	
			Total Surplus to be surrendered £2,650	
NET TOTAL				
<i>Original</i> ... .. £124,050				
<i>Supplementary</i> ... .. 3,790				
	£ 127,840	125,190		

Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Interest on public bank accounts ... ..	—	36
Miscellaneous ... ..	—	247
		£283

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—The sum of £4,250 was received from the Vote for Remuneration (No. 67) to meet increases in salaries and wages.

E.—The cost of telephone service was greater than anticipated.

## APPROPRIATIONS IN AID

			Estimated	Realised
			£	£
1. Remuneration and expenses received by County Registrars on account of revision of Jurors Lists (40 & 41 Vict., c. 56 (sec. 21) and No. 27 of 1926 (sec. 39) ) ... ..			2,700	2,750
2. Surrender of receipts obtained by County Registrars under No. 12 of 1923 (sec. 12) and No. 27 of 1926 (sec. 39) ... ..			9,500	9,111
3. Receipts in connection with local bankruptcy proceedings (51 & 52 Vict., c. 44) ... ..			20	469
4. Fees in connection with grant and renewal of publicans' licences (61 & 62 Vict., c. 46 (sec. 16) )... ..			1,475	1,480
5. Fees received by certain County Registrars in connection with the execution of court orders and Land Commission warrants				
<i>Original</i> ... ..		£23,500		
<i>Less Supplementary</i> ... ..		3,820		
			19,680	20,928
6. Miscellaneous ... ..			5	3
	TOTAL			
	<i>Original</i> ... ..	£37,200		
	<i>Less Supplementary</i> ... ..	3,820		
			£33,380	£34,741

## NOTE

The amount of £31,703 was received in respect of Circuit Court fees (stamps).

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SUPREME COURT AND HIGH COURT OF JUSTICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for such of the Salaries and Expenses of the Supreme Court and High Court of Justice as are not charged on the Central Fund (No. 27 of 1926, No. 48 of 1936, No. 25 of 1945 and No. 32 of 1953).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	99,160	95,729	3,431	—
B.—Travelling and Incidental Expenses ... ..	225	207	18	—
C.—Telegrams, Telephones and Postage ... ..	960	1,060	—	100
D.—Stenography (Central Criminal Court) ... ..	800	800	—	—
E.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926	250	24	226	—
F.—Expenses of High Court ...	3,150	3,930	—	780
G.—Purchase of Law Books ...	5	5	—	—
GROSS TOTAL ...£	104,550	101,755	3,675	880
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £2,795	
<i>Deduct—</i>			Deficiency of Appropriations in Aid realised	
H.—Appropriations in Aid ...	1,880	291	£1,589	
NET TOTAL ...£	102,670	101,464	Net Surplus to be surrendered £1,206	

## Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Lunacy percentages ... ..	3,900	3,295
Miscellaneous ... ..	—	2
	£3,900	£3,297

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £2,550 was received from the Vote for Remuneration (No. 67) to meet increases in salaries and wages.
- C.—Expenditure on telephone services was greater than anticipated.
- E.—Expenditure is variable.
- F.—Expenditure under this heading cannot be predicted closely.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
Bankruptcy percentages ... ..	1,880	291

These receipts depend upon factors which cannot be predicted closely.

## NOTE

Fees (stamps) were received as follows:—

	£
Judicature fees ... ..	94,202
Bankruptcy Court fees ... ..	1,550
Judgments Registry fees ... ..	348
Chief Justice fees ... ..	1,229

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## LAND REGISTRY AND REGISTRY OF DEEDS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Land Registry (40 & 41 Vict., c. 57 ; 54 & 55 Vict., c. 66 ; No. 10 of 1924, sec. 102 ; and No. 26 of 1942, sec. 22) ; and of the Registry of Deeds (2 & 3 Will. 4, c. 87 ; 27 & 28 Vict., c. 76 ; 38 & 39 Vict., c. 5 ; and 46 & 47 Vict., c. 20).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
LAND REGISTRY	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	73,550	72,957	593	—
B.—Incidental Expenses ...	346	457	—	111
C.—Compensation for Losses payable under Section 22 of the Registration of Title Act, 1942 ... ..	10	—	10	—
REGISTRY OF DEEDS				
D.—Salaries, Wages and Allowances ... ..	35,249	33,519	1,730	—
E.—Incidental Expenses ...	125	108	17	—
TOTAL ... ..	£ 109,280	107,041	2,350	111

Surplus to be surrendered ... £2,239

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees received from the Ministry of Finance, Northern Ireland, in respect of searches made by the Registry of Deeds ...	—	6
Miscellaneous ... ..	—	9
		<u>£15</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £69 was received from the Vote for Remuneration (No. 67) to meet increases in salaries and wages.
- B.—Excess mainly due to a telephone account for previous year being paid in current year.

D.—Saving mainly due to delay in filling vacancies and to staff changes. £31 was received from the Vote for Remuneration (No. 67).

E.—Expenditure was less than anticipated.

EXTRA REMUNERATION (exceeding £50)

A Clerical Officer in the Registry of Deeds received £63 in respect of Army Reserve pay.

NOTES

This Account includes expenditure of £109 in respect of the remuneration of an officer lent, without repayment, to the Commission on Income Taxation.

The following fees (stamps) were received :—

	£
Land Registry ... ..	83,202
Registry of Deeds ... ..	35,555
	£118,757

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## PUBLIC RECORD OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Public Record Office, and of the Keeper of State Papers, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58), and for the purchase of Historical Documents, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	9,112	8,380	732	—
B.—Incidental Expenses ...	298	200	98	—
TOTAL ...£	<u>9,410</u>	<u>8,580</u>		
Surplus to be surrendered		... £	830	

Extra Receipts payable to Exchequer	...	...	... Estimated	Realised
			£	£
Miscellaneous	...	...	—	3

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving mainly due to vacancy for Assistant.  
 B.—Savings on purchase of historical documents and on miscellaneous expenses.

## NOTE

Fees (stamps) amounting to £399 in respect of this service were received during the year.

THOMAS J. COYNE,  
*Accounting Officer.*

DEPARTMENT OF JUSTICE,  
 30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## CHARITABLE DONATIONS AND BEQUESTS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Charitable Donations and Bequests Office (7 & 8 Vict., c. 97, secs. 7 & 8 ; 30 & 31 Vict., c. 54, sec. 24 ; 34 & 35 Vict., c. 102 ; and No. 18 of 1955).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages ...	6,054	6,026	28	—
B.—Law Costs ... ..	20	3	17	—
C.—Travelling and Incidental Expenses ... ..	54	55	—	1
GROSS TOTAL ...£	6,128	6,084	45	1
			Surplus of Gross Estimate over Expenditure £44	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	38	55	£17	
NET TOTAL ...£	6,090	6,029	Total Surplus to be surrendered £61	

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

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—An amount of £200 was received from Vote 67 in respect of increases in remuneration.

B.—Expenditure is of a variable nature.

J. S. MARTIN,  
*Accounting Officer.*

21st May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## LOCAL GOVERNMENT

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Local Government, including Grants to Local Authorities, Grants and other Expenses in connection with Housing, and Miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	229,400	229,193	207	—
B.—Travelling Expenses ...	24,950	23,704	1,246	—
C.—Incidental Expenses ...	1,115	782	333	—
D.—Telegrams, Telephones and Postage ... ..	3,175	3,455	—	280
E.—Expenses in connection with International and other Congresses ... ..	485	430	55	—
F.—Statutory Inquiries ...	800	426	374	—
G.—Charge under Irish Land Act, 1909, Section 11 (2) ...	24,640	12,319	12,321	—
H.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,065	1,065	—	—
I.1.—Contributions towards Housing Loan Charges of Local Authorities ... ..	1,845,000	1,845,000	—	—
I.2.—Grants under the Housing (Financial and Miscellaneous Provisions) Acts, 1932 to 1952, and under the Housing (Amendment) Acts, 1948, 1949, 1950, 1952, 1954, 1956, etc. ...	1,300,000	1,329,704	—	29,704
I.3.—Grants to Local Authorities under the Housing (Amendment) Act, 1946 ...	3,500	1,762	1,738	—
J.—Aquisition of Land (Allotments) (Amendment) Act, 1934 ... ..	5,300	5,297	3	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Grants to Local Authorities for the Execution of Works under the Local Authorities (Works) Act, 1949 ...	50,000	40,402	9,598	—
L.—Contributions towards Loan Charges of Local Authorities in respect of Sanitary Services Works ...	300,000	288,713	11,287	—
M.—Grants to An Chomhairle Leabharlanna under the Public Libraries Act, 1947	2,505	2,500	5	—
N.—Payments under Section 5 (3) of the Local Government Act, 1933 ...	50	50	—	—
N.N.—Payments under Section 5 (9) of the Local Government Act, 1936 ...	—	291	—	291
GROSS TOTAL ...£	3,791,985	3,785,093	37,167	30,275
			Surplus of Gross Estimate over Expenditure £6,892	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> O.—Appropriations in Aid ...	57,525	56,278	£1,247	
NET TOTAL ...£	3,734,460	3,728,815	Net Surplus to be surrendered £5,645	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Appointed Officers' fees in connection with housing grant applications ...	—	1,186
Charge to insurance company for collection of insurance premiums ...	—	1
Compensation for loss of services of officer injured in accident ...	—	29
Refund by building company of housing grants made in previous years ...	—	17,588
		<u>£18,804</u>

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £4,500 received from the Vote for Remuneration (No. 67) was credited to this subhead.
- B.—Travelling expenses of Inspectors were less than anticipated.
- C.—Saving arose mainly on the provision for purchase of samples and testing of commodities in connection with the Local Authorities (Combined Purchasing) Act.
- D.—Additional expenditure due to increased use of service and to the payment of arrears of revised rental charges in respect of house telephone system.
- E.—It was decided not to attend some congresses for which provision had been made.
- F.—The number of inquiries held was less than anticipated.
- G.—Payment ceased in consequence of the enactment of the Housing (Amendment) Act, 1958.
- I.1.—The interest subsidy hitherto paid non-statutorily is now being paid under the statutory authority given by Section 15 of the Housing (Amendment) Act, 1958.
- I.2.—The increased grants made available by the Housing (Amendment) Act, 1958, resulted in additional expenditure which could not have been anticipated at the time the estimate was prepared.
- I.3.—The number of claims received from local authorities for recoupment in respect of grants made by them during the year was considerably less than anticipated.
- K.—It was found on examination of final accounts and costings that actual expenditure in respect of some works was less than anticipated.
- L.—Saving due mainly to deferment of payment of contributions towards loan charges in respect of schemes not satisfactorily completed or maintained, progress on works being slower than anticipated because of exceptionally inclement weather and volume of new work put in hands being less than expected.
- N.N.—Special subhead opened with the sanction of the Minister for Finance to permit of payment of compensation for loss of office to a former officer of a local authority which is now outside the jurisdiction of the State (P. 6/127/56).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees payable by local authorities, etc., for audit of their accounts ... ..	25,000	26,084
2. Costs payable by local authorities in relation to inquiries ...	525	639
3. Expenses repayable out of Road Fund under section 10 (1) of the Road Traffic Act, 1933 ... ..	22,000	20,400
4. Expenses repayable by County and County Borough Councils under section 10 of the Local Authorities (Combined Purchasing) Act, 1925, (No. 20 of 1925) ... ..	6,000	6,514
5. Miscellaneous, including refunds of certain housing grants by persons who failed to occupy houses for which grants were issued ... ..	4,000	2,641
	<u>£57,525</u>	<u>£56,278</u>

5. Accurate estimation is not possible. Receipts realised comprise housing grants refunded by private persons (£1,483); house letting grants refunded by local authorities (£213); overpayments of grants on Local Authorities (Works) Act Schemes refunded by local authorities following examination of final costings (£945).

## EXTRA REMUNERATION (exceeding £50)

A Housing Inspector received arrears of gratuity of £136 for performing the duties of Engineering Inspector.

## NOTES

Expenditure of approximately £525 was incurred in respect of the remuneration of an officer lent, without repayment, to another Department.

The Account of another Department includes expenditure of £665 in respect of the remuneration of an officer lent, without repayment, to this Department.

An *ex-gratia* payment of £6 was made to an officer in respect of loss of personal property stolen from official premises.

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

J. GARVIN,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT,  
1st May, 1959.

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

LIAM Ó CADHLA,

*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LOCAL GOVERNMENT  
IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£
Glencolumbkille Water Supply Scheme, Co. Donegal ... ..	—	2,200	2,200	2,200	—
Falcarragh Sewerage Scheme, Co. Donegal	—	1,400	1,400	1,400	—
Helvick Water Supply Scheme, Co. Waterford	—	250	250	250	—
TOTAL ...£	—	3,850	3,850	3,850	—

J. GARVIN,

*Accounting Officer.*

May, 1959.

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

LIAM Ó CADHLA,

*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR EDUCATION

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Education and for Expenses connected with the Council of Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION</b>				
A.1.—Salaries, Wages and Allowances ... ..	199,158	201,105	—	1,947
A.2.—Travelling Expenses ...	400	427	—	27
A.3.—Incidental Expenses ...	1,400	1,403	—	3
A.4.—Telegrams, Telephones and Postage ... ..	3,300	3,718	—	418
<b>INSPECTION, ORGANISATION, Etc.</b>				
B.1.—Salaries, etc. ... ..	143,845	133,126	10,719	—
B.2.—Travelling and Incidental Expenses ... ..	30,000	30,255	—	255
C.—Preparation of Irish Vocabularies ... ..	10	—	10	—
D.—Expenses in connection with the Council of Education...	650	368	282	—
<b>GROSS TOTAL ...£</b>	<b>378,763</b>	<b>370,402</b>	<b>11,011</b>	<b>2,650</b>
			Surplus of Gross Estimate over Expenditure £8,361	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> E.—Appropriations in Aid ...	93	138	£45	
<b>NET TOTAL ...£</b>	<b>378,670</b>	<b>370,264</b>	<b>Total Surplus to be surrendered £8,406</b>	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.4.—Excess due to increased use of telephone.
- B.1.—Saving due to vacancies in staff of Inspectors and Organisers.
- D.—No full meeting of the Council was held during the financial year. Expenses arose in respect of a drafting sub-committee only.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contribution from Registration Council Account in respect of salary of officer acting as secretary to the Council ...	65	65
2. Miscellaneous ... ..	28	73
	£93	£138

## EXTRA REMUNERATION (exceeding £50)

The Editor of Publications and an Executive Officer received £504 and £78, respectively, from the Vote for Wireless Broadcasting.

Twenty-four Clerical Officers and one Typist received sums varying from £51 to £119 in respect of overtime.

## NOTE

The Account of the Department of Posts and Telegraphs includes expenditure of £270 in respect of remuneration of officers temporarily lent, without repayment, to this Department.

T. Ó RAIFEARTAIGH,

*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Bealtaine, 1959.

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

LIAM Ó CADHLA,

*Comptroller and Auditor General.*

## PRIMARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Primary Education, including National School Teachers' Superannuation, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
TRAINING OF TEACHERS				
A.1.—Training Colleges ...	100,000	99,233	767	—
A.2.—Repayable Advances of Training College Fees to Students ...	17,000	16,966	34	—
A.3.—Preparatory Colleges, etc., including Contributions to Pension Fund ...	89,970	89,073	897	—
—				
B.—Examinations ...	7,400	7,206	194	—
SCHOOLS				
C.1.—Salaries, etc., of Teachers in Classification Schools and Grants to Capitation Schools ...	7,952,100	7,923,290	28,810	—
C.2.—Model Schools — Miscellaneous Expenses ...	5,250	5,156	94	—
C.3.—Transport Services ...	26,900	23,679	3,221	—
C.4.—Incidental Expenses ...	200	446	—	246
C.5.—Free Grants of School Requisites ...	1,300	2,019	—	719
C.6.—Grants towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices	100,000	100,391	—	391
C.7.—Grants towards the cost of Free School Books for Necessitous Children ...	5,000	4,845	155	—
C.8.—Payment to the Leamy Endowment ...	—	3,105	—	3,105
D.—Superannuation, etc., of Teachers ...	1,045,000	1,036,702	8,298	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
D.D.— <i>Ex-gratia</i> Payments to certain Retired Teachers...	250	337	—	87
GROSS TOTAL ...£	9,350,370	9,312,448	42,470	4,548
			Surplus of Gross Estimate over Expenditure £37,922	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised	
E.—Appropriations in Aid ...	124,840	134,006	£9,166	
NET TOTAL ...£	9,225,530	9,178,442	Total Surplus to be surrendered £47,088	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

C.1.—£216,000 was received from the Vote for Remuneration (No. 67).

Expenditure includes a sum of £276 paid to the Department of Social Welfare, being employees' contributions in respect of a number of National School Teachers (S.18/6/58).

C.3.—The number of transport services in operation during the year was less than provided for.

C.4.—Excess mainly due to contributions towards rent of premises used temporarily as national schools.

C.5.—There was an increase in the number and average value of claims received.

C.8.—Payment to the Endowment of proceeds of sale of Leamy Endowed School premises (S.20/5/57).

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

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
TRAINING OF TEACHERS		
1. Training college entrance examination fees ... ..	260	289
2. Refund of cost of training ... ..	1,800	2,238
3. Recovery of training college fees advanced to necessitous students ... ..	10,000	12,218
PREPARATORY COLLEGES		
4. Fees from students ... ..	15,000	16,175
5. Book fees from students ... ..	330	318
6. Sale of livestock, farm produce, etc. ... ..	1,600	1,877
7. Miscellaneous ... ..	230	618

	Estimated	Realised
	£	£
SUPERANNUATION, ETC., OF TEACHERS		
8. Income from securities formerly part of the National School Teachers' Pension Fund ... ..	66,500	66,535
9. Receipts from Church Temporalities Fund ... ..	26,598	26,598
10. Refunds under paragraph 7 of the National School Teachers' Superannuation Scheme, 1934, etc. ...	122	3,576
MISCELLANEOUS		
11. Miscellaneous receipts, including repayment by County and County Borough Councils of part of the expenses of examinations conducted on their behalf... ..	2,400	3,564
	£124,840	£134,006

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

4. The average fee paid by students was greater than was expected.

10. The estimate included no provision for repayments in respect of marriage gratuities by married women teachers returning to the service, following the revocation with effect from 1st July, 1958, of the rule requiring women teachers in national schools to retire on marriage.

#### NOTES

An overpayment of £26 to a former national teacher in respect of salary proved unrecoverable and was written off (S.20/4/58).

The Henry P. Mulock Charity was hitherto shown under the title "Liss Endowment."

A legacy of £150 was bequeathed by the late Henry P. Mulock by his will dated 13th July, 1917, in trust to be invested, and the interest paid in augmentation of the salary of the teacher of Liss National School, Co. Offaly.

This school was closed as from 31st December, 1955, and a Scheme dated 29th July, 1958, framed by the Commissioners of Charitable Donations and Bequests provides for the payment of the income for the benefit of the teacher for the time being officiating in the No. 2 National School at Clara, Co. Offaly.

#### 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
3	£ 168

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

Nil.

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

Nil.

T. Ó RAIFEARTAIGH,  
*Accounting Officer*

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*



## THE HENRY P. MULOCK CHARITY

Legacy of £150 bequeathed by the late Henry P. Mulock, Esq.

The interest is paid in augmentation of the salary of the teacher of the No. 2 National School at Clara, Co. Offaly.

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
3½ per cent. Exchequer Bonds, 1965/70 ... ..	151	3½ per cent. Exchequer Bonds, 1965/70 ... ..	151

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1958 ...	13	Payment to teacher of the No. 2 National School at Clara ...	13
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	5	Balance on 31st March, 1959 ...	5
	£18		£18

## 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, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
3½ per cent. Exchequer Bonds, 1965/70 ... ..	2,580	3½ per cent. Exchequer Bonds, 1965/70 ... ..	2,580

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1958 ...	24	Payment of prizes ... ..	101
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	90	Balance on 31st March, 1959 ...	13
	£114		£114

## 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, 1959

## CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70 ... ..	2,740	1965/70 ... ..	2,740
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72 ... ..	60	1962/72 ... ..	60
	<u>£2,800</u>		<u>£2,800</u>

## INCOME ACCOUNT

£		£	
Balance on 1st April, 1958 ...	1	Payments to Managers of six national schools in Co. Kerry	99
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	96	Balance on 31st March, 1959 ...	1
Dividends on 5 per cent. National Loan, 1962/72 ... ..	3		
	<u>£100</u>		<u>£100</u>

## REID BEQUEST—SCHEME "B"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70 ... ..	3,300	1965/70 ... ..	3,300
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72 ... ..	100	1962/72 ... ..	100
	<u>£3,400</u>		<u>£3,400</u>

## INCOME ACCOUNT

£		£	
Balance on 1st April, 1958 ...	18	Prizes awarded to candidates admitted to training colleges...	100
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	116	Balance on 31st March, 1959 ...	39
Dividends on 5 per cent. National Loan, 1962/72 ... ..	5		
	<u>£139</u>		<u>£139</u>

## REID BEQUEST—SCHEME "C"

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70 ... ..	4,635	1965/70 ... ..	4,635
5 per cent. National Loan,		5 per cent. National Loan,	
1962/72 ... ..	400	1962/72 ... ..	400
6 per cent. National Loan, 1967	151	6 per cent. National Loan, 1967	151
	£5,186		£5,186

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1958 ...	201	Payment of exhibitions to University students ... ..	180
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	162	Balance on 31st March, 1959 ...	212
Dividends on 5 per cent. National Loan, 1962/72 ... ..	20		
Dividends on 6 per cent. National Loan, 1967... ..	9		
	£392		£392

## THE FATHER O'HALLORAN MEMORIAL FUND

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

ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
3½ per cent. Exchequer Bonds,		3½ per cent. Exchequer Bonds,	
1965/70 ... ..	304	1965/70 ... ..	304

## INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	11	Payment of prizes for year 1958	11

## THE MICHAEL JOSEPH McENERY MEMORIAL SCHOLARSHIP FUND

A fund derived from the investment of a sum of money donated to the Minister for Education by Mrs. Geraldine McEnery, the annual income from which is to be used for the purpose of awarding a scholarship in memory of her husband, the late Michael Joseph McEnery, Esquire, formerly Deputy Keeper of Public Records and Keeper of State Papers, who was born at Ballintubber, Newcastle West, County Limerick, and attended school at Castlemahon, County Limerick.

The object of the scholarship is to enable deserving boys, who are pupils of Mahoonagh National School or Raheenagh National School, Co. Limerick, in whose cases certain prescribed conditions are fulfilled, to attend a secondary school, vocational school, or other school, approved by the Minister for Education.

The fund is administered under the conditions of a scheme made, with the consent of the donor, by the Minister for Education.

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

		<i>Securities</i> £			<i>Securities</i> £
Balance on 1st April, 1958 :—			Balance on 31st March, 1959 :—		
3½ per cent. Exchequer Bonds,			3½ per cent. Exchequer Bonds,		
1965/70 ... ..	1,371		1965/70 ... ..	1,371	
5 per cent. National Loan,			5 per cent. National Loan,		
1962/72 ... ..	100		1962/72 ... ..	100	
	£1,471			£1,471	

## INCOME ACCOUNT

		£			£
Balance on 1st April, 1958 ...	79		Payment of scholarships ...	80	
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	48		Balance on 31st March, 1959 ...	52	
Dividends on 5 per cent. National Loan, 1962/72 ... ..	5				
	£132			£132	

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

## SECONDARY EDUCATION

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Secondary Education, including the Teachers' Salaries Grant, Capitation Grant, Incremental Salary to Secondary Teachers and Grant to the Secondary Teachers' Pension Fund.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.1.—Capitation Grant (including Teachers' Salaries Grant) <i>Original</i> ... £678,600 <i>Supplementary</i> 6,500	685,100	684,590	510	—
A.2.—Laboratory Grants ...	62,000	61,515	485	—
A.3.—Grant for Irish and Bilingual Schools ...	46,260	47,302	—	1,042
A.4.—Special Grants for Excellence in Oral Irish ...	4,600	4,500	100	—
A.5.—Bonus for Choirs and Orchestras ...	2,600	2,570	30	—
B.1.—Incremental Salary Grant <i>Original</i> £1,360,000 <i>Supplementary</i> 12,500	1,372,500	1,371,527	973	—
B.2.—Allowances in Aid of Rent	12,000	11,762	238	—
C.—Examinations ...	47,300	47,285	15	—
D.—Scholarships and Prizes ...	13,600	12,912	688	—
E.—Grant towards Publication of Irish Textbooks ...	5,000	1,741	3,259	—
F.—Courses for Secondary Teachers ...	260	253	7	—
G.—Payment to the Secondary Teachers' Pension Fund...	10	—	10	—
	2,251,230	2,245,957	6,315	1,042

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<i>Deduct—</i> Anticipated savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	2,000	—	2,000	—
<b>GROSS TOTAL</b> <i>Original</i> £2,232,230 <i>Supplementary</i> 17,000	£ 2,249,230	2,245,957	4,315	1,042
	Estimated	Realised	Surplus of Gross Estimate over Expenditure £3,273	
<i>Deduct—</i> H.—Appropriations in Aid ...	60,390	61,930	Surplus of Appropriations in Aid realised £1,540	
<b>NET TOTAL</b> <i>Original</i> £2,171,840 <i>Supplementary</i> 17,000	£ 2,188,840	2,184,027	Total Surplus to be surrendered £4,813	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

B.1.—£52,545 was received from the Vote for Remuneration (No. 67).

D.—A number of scholarships were not renewed and in certain cases a reduced scholarship only was payable.

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

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Examination fees of students ... ..	23,300	24,197
2. Sum payable out of Local Taxation (Customs and Excise) Duties ... ..	35,390	35,391
3. Sale of Irish text books ... ..	500	432
4. Miscellaneous receipts ... ..	1,200	1,910
	£60,390	£61,930

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*AN ROINN OIDEACHAIS,  
21 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## THE LISMORE ENDOWMENT (EARL OF CORK'S SCHOLARSHIPS)

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
3½ per cent. Exchequer Bonds, 1965/70 ... ..	1,160	3½ per cent. Exchequer Bonds, 1965/70 ... ..	1,160

## INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ...	41	Payment of Scholarships for the year 1958 ... ..	41

## THE CHARLEVILLE ENDOWMENT

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
Guaranteed 2¾ per cent. Stock	1,316	Guaranteed 2¾ per cent. Stock	1,316

## INCOME ACCOUNT

	£		£
Dividends on Guaranteed 2¾ per cent. Stock ... ..	36	Payments to secondary schools in Charleville, Co. Cork, for year 1958 ... ..	36

## THE BURKE MEMORIAL FUND

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

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

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
2½ per cent. Consolidated Stock	849	2½ per cent. Consolidated Stock	849

## INCOME ACCOUNT

	£		£
Dividends on 2½ per cent. Consolidated Stock ... ..	21	Payment of prizes for year 1958	21

## CISTE SHÉAMAIS A. MHIC SHUIBHNE

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

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958		Balance on 31st March, 1959	
6 per cent. National Loan, 1967	79	6 per cent. National Loan, 1967	79

## INCOME ACCOUNT

	£		£
Balance on 1st April, 1958 ...	11	Cost of medals awarded ...	2
Dividends on 6 per cent. National Loan, 1967... ..	5	Balance on 31st March, 1959 ...	14
	£16		£16

## ERASMUS SMITH ENDOWMENT

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

## ACCOUNT FOR THE YEAR ENDED 31st MARCH, 1959

## CAPITAL ACCOUNT

	<i>Securities</i> £		<i>Securities</i> £
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
3½ per cent. National Security Loan, 1956/61 ... ..	14,604	3½ per cent. National Security Loan, 1956/61 ... ..	14,604
3 per cent. Exchequer Bonds, 1965/70 ... ..	1,000	3 per cent. Exchequer Bonds, 1965/70 ... ..	1,000
3½ per cent. Exchequer Bonds, 1965/70 ... ..	49,587	3½ per cent. Exchequer Bonds, 1965/70 ... ..	49,587
	£65,191		£65,191

## INCOME ACCOUNT

	£		£
Dividends on 3½ per cent. National Security Loan, 1956/61 ...	475	Annual subsidy towards special agricultural teaching at Abbey School, Tipperary ... ..	580
Dividends on 3 per cent. Exchequer Bonds, 1965/70 ...	30	Scholarships awarded to pupils ...	1,408
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	1,736	Cost of advertisements ...	71
Fees for statements of marks at Erasmus Smith Scholarship Examination, 1958 ... ..	3	Cost of marking of papers—Scholarship Examination, 1958	17
Rent for year 28th August, 1958, to 27th August, 1959, out of Abbey School, Tipperary (1s. 0d.) ... ..	—	Contribution towards the cost of the Abbey School, Tipperary...	168
	£2,244		£2,244

## REGISTRATION COUNCIL

ACCOUNT of the Receipts and Payments of the Registration Council (constituted under the Intermediate Education (Ireland) Act, 1914) during the year ended 31st March, 1959, in respect of Capital and Income.

## CAPITAL ACCOUNT

<i>Securities</i>		<i>Securities</i>	
£		£	
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
3½ per cent. Exchequer Bonds, 1965/70 ... ..	3,200	3½ per cent. Exchequer Bonds, 1965/70 ... ..	3,200
3¼ per cent. National Security Loan, 1956/61 ... ..	700	3¼ per cent. National Security Loan, 1956/61 ... ..	700
5 per cent. National Loan, 1962/72 ... ..	200	5 per cent. National Loan, 1962/72 ... ..	200
War Loan 3½ per cent. Stock... ..	400	War Loan 3½ per cent. Stock... ..	400
	£4,500		£4,500

## INCOME ACCOUNT

£		£	
Balance on 1st April, 1958 ... ..	323	Payments to retired registered teachers and to the legal personal representatives of deceased registered teachers, out of surplus income under Regulation 6 of the Registration Council Regulations ... ..	286
Registration fees ... ..	285	Travelling and subsistence expenses of members of the Council ... ..	11
Dividends on 3½ per cent. Ex- chequer Bonds, 1965/70 ... ..	112	Recoupment of portion of the salary of the officer who acts as Secretary to the Registration Council ... ..	65
Dividends on 3¼ per cent. National Security Loan, 1956/61 ... ..	23	Balance on 31st March, 1959 ... ..	405
Dividends on 5 per cent. National Loan, 1962/72 ... ..	10		
Dividends on War Loan 3½ per cent. Stock ... ..	14		
	£767		£767

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

## TECHNICAL INSTRUCTION

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Payments under the Vocational Education Acts, 1930 to 1953 (No. 29 of 1930 ; No. 50 of 1936 ; No. 9 of 1944 ; No. 1 of 1947 ; No. 33 of 1950 ; and No. 37 of 1953), and for other purposes connected with Technical Instruction and Continuation Education.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Scholarships ...	1,880	1,700	180	—
B.—Annual Grants to Vocational Education Committees ...	1,134,855	1,133,226	1,629	—
C.—Training of Teachers ...	26,225	25,877	348	—
D.1.—Grants under Section 109 of the Vocational Education Act, 1930 ...	14,938	14,676	262	—
D.2.—Miscellaneous Technical Instruction and Vocational Education Services ...	7,486	6,121	1,365	—
E.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ...	15	14	1	—
F.—Examinations ...	8,725	8,850	—	125
G.—Payments under Section 25 (3) of the Vocational Education Act, 1930, Section 4 (4) (a) of the Vocational Education (Amendment) Act, 1947, Section 5 (8) of the Local Government Act, 1936, the Local Government (Superannuation) Act, 1948, and the Local Government (Superannuation) Act, 1956 ...	42,500	41,910	590	—
H.—Payments under Section 51 (6) of the Vocational Education Act, 1930 ...	50,110	49,906	204	—
GROSS TOTAL ...£	1,286,734	1,282,280	4,579	125
			Surplus of Gross Estimate over Expenditure £4,454	
	Estimated	Realised	Surplus of Appropriations in Aid realised £563	
<i>Deduct—</i> I.—Appropriations in Aid ...	39,774	40,337	Total Surplus to be surrendered £5,017	
NET TOTAL ...£	1,246,960	1,241,943		

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The number of scholarships awarded was less than anticipated.
- B.—£21,150 was received from the Vote for Remuneration (No. 67).
- C.—£29 was received from the Vote for Remuneration.
- D.2.—The number of courses for apprentices organised was less than expected.  
£291 was received from the Vote for Remuneration.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees of candidates for examinations (technical school examinations £8,150; other examinations £445) ...	8,595	9,277
2. Fees for courses ...	1,020	921
3. Receipts from Church Temporalities Fund ...	30,000	30,000
4. Miscellaneous ...	159	139
	<u>£39,774</u>	<u>£40,337</u>

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
21 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## THE MARY A. HARDIMAN BEQUEST

Bequest made in a will dated 28th October, 1947, by the late Mrs. Mary A. Hardiman for the promotion and support of vocational education in Ireland.

The Fund is administered under the conditions of a Deed establishing a Trust of which the Minister for Education and the Minister for Finance are the trustees.

## ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1959

## CAPITAL ACCOUNT

	Securities	Cash	Securities	Cash
	£	£	£	£
Balance on 1st April, 1958 :—				
4½ per cent. National Loan, 1973/78	20,343			
4½ per cent. National Loan, 1975/80	257			
Cash transferred from Income Account for investment				68
Securities purchased, viz., 4½ per cent. National Loan, 1973/78			72	
	£20,672	£68		£68
Cash invested in securities, viz.,				
4½ per cent. National Loan, 1973/78			...	68
Balance on 31st March, 1959 :—				
4½ per cent. National Loan, 1973/78			20,415	
4½ per cent. National Loan, 1975/80			257	
	£20,672		£20,672	£68

## INCOME ACCOUNT

	£	£
Balance on 1st April, 1958	68	
Dividends on 4½ per cent. National Loan, 1973/78	...	682
Dividends on 4½ per cent. National Loan, 1975/80	...	140
	11	104
	£994	£994
Transfer to Capital Account for investment	...	68
Expenses of departmental and vocational education committee officials sent abroad	...	682
Fees and expenses of lecturers	...	140
Balance on 31st March, 1959	...	104

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

T. Ó RAIFEARTAIGH,  
Accounting Officer.

## SCIENCE AND ART

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Institutions of Science and Art, for certain Miscellaneous Educational and Cultural Services and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
INSTITUTIONS OF SCIENCE AND ART				
A.1.—Salaries, Wages and Allowances ... ..	75,965	76,238	—	273
A.2.—Travelling Expenses ...	300	355	—	55
A.3.—Incidental Expenses ...	750	694	56	—
A.4.—Telegrams, Telephones and Postage ... ..	500	655	—	155
NATIONAL MUSEUM				
A.5.—Purchase of Specimens (Grant-in-Aid) ... ..	1,000	1,000	—	—
A.6.—Fittings, Materials, etc. ...	400	343	57	—
NATIONAL LIBRARY				
A.7.—Purchase of Books, etc. (Grant-in-Aid) ... ..	4,000	4,000	—	—
A.8.—Survey and Reproduction of Irish Historical Records in Foreign Collections (Grant-in-Aid) ... ..	3,250	3,250	—	—
A.9.—Fees and Expenses in connection with Inspection of Manuscripts and Editing of Publications ... ..	660	684	—	24

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
NATIONAL COLLEGE OF ART				
A.10.—Accessories, Models and Materials ... ..	1,945	1,596	349	—
A.11.—Scholarships and Prizes...	835	775	60	—
IRISH MANUSCRIPTS COMMISSION				
A.12.—Salaries, Wages and Allowances ... ..	2,136	1,469	667	—
A.13.—Preparation of Manuscripts, etc., for Publication ...	1,130	1,256	—	126
A.14.—Travelling and Incidental Expenses ... ..	224	130	94	—
NATIONAL LIBRARY				
A.15.—Survey and Reproduction of Films of Irish Historical Interest (Grant-in-Aid) ... <i>Original Nil</i> <i>Supplementary £600</i>	600	600	—	—
B.1.—Publications in Irish ...				
B.1.—Publications in Irish ...	32,000	14,260	17,740	—
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...				
B.2.—Dramatic Productions in Irish (Grants-in-Aid) ...	3,935	3,250	685	—
B.3.—University Scholarships ...				
B.3.—University Scholarships ...	14,400	11,999	2,401	—
B.4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ... <i>Original £9,800</i> <i>Supplementary 4,000</i>				
B.4.—Comhdháil Náisiúnta na Gaeilge (Grant-in-Aid) ... <i>Original £9,800</i> <i>Supplementary 4,000</i>	13,800	13,800	—	—
B.5.—An tOireachtas (Grant-in-Aid) ... ..				
B.5.—An tOireachtas (Grant-in-Aid) ... ..	1,500	1,500	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
B.6.—Grants to Colleges providing Courses in Irish ...	11,700	12,541	—	841
B.7.—Grants to Periodicals published in Irish and Newspapers publishing Current News in Irish ...	13,600	13,484	116	—
B.8.—The Irish Folklore Commission (Grant-in-Aid) ...	14,000	14,000	—	—
B.9.—Grant towards the cost of Short Films in Irish <i>Original</i> ... <i>Nil</i> <i>Supplementary</i> ... £3,250	3,250	1,144	2,106	—
B.10.—Grant to Dúnlaoi, Teoranta <i>Original</i> ... <i>Nil</i> <i>Supplementary</i> ... £3,000	3,000	3,000	—	—
C.1.—Irish Committee of Historical Sciences (Grant-in-Aid) ...	100	100	—	—
C.2.—The National Film Institute of Ireland (Grant-in-Aid)...	1,500	1,500	—	—
C.3.—Summer Courses in Music...	10	—	10	—
C.4.—Research Grants to Students ...	1,250	1,057	193	—
	207,740	184,680	24,534	1,474
<i>Deduct—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	10,840	—	10,840	—
<b>GROSS TOTAL</b> <i>Original</i> ... £196,890 <i>Supplementary</i> ... 10	£ 196,900	184,680	13,694	1,474
			Surplus of Gross Estimate over Expenditure £12,220	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> D.—Appropriations in Aid ...	10,020	8,185	£1,835	
			Net Surplus to be surrendered	
<b>NET TOTAL</b> <i>Original</i> ... £186,870 <i>Supplementary</i> ... 10	£ 186,880	176,495	£10,385	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—£1,500 was received from the Vote for Remuneration (No. 67).
- A.2.—Travelling by officers of the Department was greater than expected.
- A.3.—Expenditure on uniforms was less than anticipated.
- A.4.—Excess due to the omission from the estimate of a provision for postage.
- A.6.—Saving due to certain expenditure not coming in course of payment during the year.
- A.10.—Expenditure on class materials was less than anticipated.
- A.11.—Certain instalments of scholarships for which provision was made in the estimate did not issue until after the close of the financial year.
- A.12.—Saving due to a reduction in staff.
- A.13.—Expenditure in connection with the Commission's publication programme was greater than anticipated.
- A.14.—Attendances at meetings of the Commission by members living at a distance from Dublin were less than was expected.
- B.1.—Saving mainly due to the fact that no payments were made within the year in respect of two books—An Leabhar Aifrin and An Foclóir Béarla-Gaeilge—for which provision was made in the estimate.
- B.2.—There were no dramatic productions by Compántas Amharclainne na Gaeilge during the year.
- B.3.—Saving mainly due to the fact that scholarships were not renewed in a number of cases.
- B.6.—The number of students in respect of whom grants were payable was greater than anticipated.
- B.9.—The number of short films in Irish in respect of which grants were paid was less than anticipated.
- C.4.—A number of students did not qualify for payment of the grant in full.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for tuition in National College of Art ...	2,750	2,576
2. Fees for genealogical researches, etc. ...	2,000	1,789
3. Sales of publications in Irish ...	4,500	2,956
4. Sales of photographic reproductions ...	500	556
5. Miscellaneous ...	270	308
	£10,020	£8,185

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

## EXTRA REMUNERATION (exceeding £50)

The Professor of Sculpture in the National College of Art received £292 for service as part-time Teacher of Pottery.

The Assistant Professor of Sculpture in the National College of Art received £108 in respect of lectures on History and Art.

The Assistant Teacher of Drawing in the National College of Art received £90 from Vote 39 and £16 from Vote 40 for acting as examiner.

An Assistant in the National Museum received £148 from Vote 56.

An Assistant in the National Museum on loan to the Commission on Place Names received an allowance of £110 from Vote 24.

Twenty-two Attendants received sums varying from £51 to £68 in respect of Sunday and night duty.

## NOTE

Publications valued at £137 (all specially purchased) were sent to the Harvard University Library, and in exchange, gifts of publications valued at \$555.50 were received (S.18/2/48).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## GRANTS-IN-AID

## STATEMENT OF EXPENDITURE, &amp;C., OUT OF GRANTS-IN-AID,

1958-59

	Purchase of Specimens for National Museum	Purchase of Books, etc., for National Library	Survey and Reproduction of Irish Historical Records in Foreign Collections	Survey and Reproduction of Films of Irish Historical Interest	Purchase of Objects for Heraldic Museum
	£	£	£	£	£
Balances on 1st April, 1958 ... ..	633	40	347	—	345
Grants-in-Aid, 1958-59	1,000	4,000	3,250	600	—
	1,633	4,040	3,597	600	345
Expenditure, 1958-59...	454	3,961	3,452	—	15
Balances on 31st March, 1959 ... ..	1,179	79	145	600	330

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
27 Bealtaine, 1959.

## 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, 1959

## CAPITAL ACCOUNT

	Securities £		Securities £
Balance on 1st April, 1958 :—		Balance on 31st March, 1959 :—	
4 per cent. Funding Loan, 1960/90... ..	650	4 per cent. Funding Loan, 1960/90... ..	650
3½ per cent. Exchequer Bonds, 1965/70 ... ..	7,450	3½ per cent. Exchequer Bonds, 1965/70... ..	7,450
	£8,100		£8,100

( INCOME ACCOUNT )

Balance on 1st April, 1958 ...	£ 440	Field work of an archaeological nature ... ..	£ 64
Dividends on 4 per cent. Funding Loan, 1960/90 ... ..	26	Purchase of books for library of Irish Antiquities Division ...	216
Dividends on 3½ per cent. Exchequer Bonds, 1965/70 ...	261	Cost of printing post cards and publications relating to collections in the National Museum ... ..	203
Receipts from sales of post cards and publications relating to collections in the National Museum ... ..	48	Balance on 31st March, 1959 ...	292
	£775		£775

T. Ó RAIFEARTAIGH,  
Accounting Officer.

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

## REFORMATORY AND INDUSTRIAL SCHOOLS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, 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; No. 6 of 1949; and No. 28 of 1957).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Reformatory Schools ...	13,875	13,050	825	—
B.—Industrial Schools ...	230,150	223,277	6,873	—
C.—Places of Detention ...	2,775	2,956	—	181
D.—Conveyance Expenses ...	500	412	88	—
E.—Parental Moneys—Collection Expenses ...	760	786	—	26
GROSS TOTAL ...£	248,060	240,481	7,786	207
			Surplus of Gross Estimate over Expenditure £7,579	
<i>Deduct—</i>	Estimated	Realised	Surplus of Appropriations in Aid realised £373	
F.—Appropriations in Aid ...	4,230	4,603		
NET TOTAL ...£	243,830	235,878	Total Surplus to be surrendered £7,952	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—The numbers under detention in certified schools were less than anticipated.  
C.—The number of children sent on remand to or ordered to be detained in places of detention was greater than anticipated.

£137 was received from the Vote for Remuneration (No. 67).

- D.—The number of children conveyed to reformatory and industrial schools was less than expected.

## NOTE

The average number under detention during the year 1958-59 at St. Anne's Reformatory for Girls, Kilmacud, was 18, but payment was made on the basis of a notional number of 40 offenders (S.68/4/44).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
21 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## DUBLIN INSTITUTE FOR ADVANCED STUDIES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Grants to the Dublin Institute for Advanced Studies (No. 13 of 1940).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Annual Grants under Section 25 (1) of the Institute for Advanced Studies Act, 1940... ..	69,300	69,300	—	—

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## UNIVERSITIES AND COLLEGES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Grants to Universities and Colleges, including certain Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—National University ...	20,000	20,000	—	—
B.—University College, Dublin				
<i>Original</i> ...	£289,000			
<i>Supplementary</i> ...	22,500			
	311,500	311,050	450	—
C.—University College, Cork ...	124,000	124,000	—	—
D.—University College, Galway...	94,450	94,380	70	—
E.—Maynooth College (Grant-in-Aid) ...	20,000	20,000	—	—
F.—Trinity College (Grants-in-Aid, etc.) ...	118,250	118,250	—	—
G.—College of Surgeons (Grant-in-Aid) ...	4,500	4,500	—	—
TOTAL				
<i>Original</i> ...	£670,200			
<i>Supplementary</i> ...	22,500			
	£ 692,700	692,180		—
Surplus to be surrendered ...	£		520	

## NOTE

Cork Prison premises valued at £5,000 were transferred to University College, Cork (S.44/4/45).

T. Ó RAIFEARTAIGH,  
*Accounting Officer.*

AN ROINN OIDEACHAIS,  
11 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL GALLERY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the National Gallery, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries and Wages ...	8,240	7,947	293	—
B.—Purchase and Repair of Pictures (Grant-in-Aid) ...	2,500	2,500	—	—
C.—Travelling Expenses ...	150	40	110	—
D.—Incidental Expenses ...	550	690	—	140
TOTAL ...£	11,440	11,177	403	140

Surplus to be surrendered ... £263

Extra Receipts payable to Exchequer				Estimated	Realised
				£	£
Cloakroom receipts ...	...	...	...	10	7
Sales of reproductions ...	...	...	...	90	77
				£100	£84

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—An amount of £345 was received from Vote 67 in respect of increases in remuneration.  
 C.—Fewer journeys than anticipated were undertaken.  
 D.—Excess due to expenditure on carriage of pictures and on lectures being greater than anticipated.

## EXTRA REMUNERATION (exceeding £50)

From Vote 56 the Registrar received £385 for special services.

GRANT-IN-AID ACCOUNT		£
Balance from 1957-58 ...	...	1,364
Grant-in-Aid, 1958-59 ...	...	2,500
		3,864
Expended, 1958-59 ...	...	1,605
Balance to 1959-60 ...	...	£2,259

THOMAS McGREEVY,  
 Director and Accounting Officer.

NATIONAL GALLERY,  
 29 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
 Comptroller and Auditor General.

## LANDS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Offices of the Minister for Lands and of the Irish Land Commission (44 & 45 Vict., c. 49, sec. 46 and c. 71, sec. 4; 48 & 49 Vict., c. 73, secs. 17, 18 and 20; 54 & 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38 and c. 56; 9 Edw. 7, c. 42; Nos. 27 and 42 of 1923; No. 25 of 1925; No. 11 of 1926; No. 19 of 1927; No. 31 of 1929; No. 11 of 1931; Nos. 33 and 38 of 1933; No. 11 of 1934; No. 41 of 1936; No. 26 of 1939; No. 12 of 1946; No. 25 of 1949; No. 16 of 1950; No. 18 of 1953; and No. 21 of 1954).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	624,568	616,185	8,383	—
B.—Travelling Expenses ...	33,000	33,573	—	573
C.—Incidental Expenses ...	2,200	2,545	—	345
D.—Office of Public Trustee ...	4,221	4,343	—	122
E.—Solicitor's Branch—Incidental Expenses ... ..	8,500	7,880	620	—
F.—Telegrams, Telephones and Postage ... ..	6,350	6,110	240	—
G.—Fees payable in connection with proceedings under Section 28 of the Land Act, 1933 ... ..	6,500	6,390	110	—
H.1.—Payments under Section 11 (7) of the Land Act, 1923	117,200	117,156	44	—
H.2.—Payments under Sections 42 and 46 of the Land Act, 1927, and Section 44 of the Land Act, 1939 ...	17,200	17,193	7	—
H.3.—Payments under Section 27 (2) of the Land Act, 1933 and Section 6 (4) of the Land Act, 1953 ...	720,500	721,712	—	1,212

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
H.4.—Deficiencies in the Land Bond Fund and the Local Loans Fund under Section 37 of the Land Act, 1933, as extended by Section 24 of the Land Act, 1950 ...	150	112	38	—
I.—Improvements of Estates, etc. <i>Original</i> ... £605,105 <i>Supplementary</i> £45,000	650,105	648,161	1,944	—
J.—Advance to meet Deficiency of Income from Untenanted Lands purchased under the Land Acts, 1923 to 1954...	5	—	5	—
K.—Deficiencies on Realisation by Government Departments of Land Bonds ...	4,000	3,560	440	—
L.1.—Loss on Unoccupied Holdings ...	5	—	5	—
L.2.—Loss on Unoccupied Holdings sold for State Forestry purposes ...	5	—	5	—
L.3.—Advances under Section 43 of the Land Act, 1939 ...	350	138	212	—
M.—Advances to meet payments under Sections 13 (3), 15 (2), 18 (2) and 19 (1) of the Land Act, 1931 ...	5	—	5	—
N.—Advances to provide funds for the Maintenance of Embankments or other works	5	—	5	—
O.—Payments under Section 34 of the Land Act, 1931 ...	5	—	5	—
P.—Advance to meet payments under Section 17 (j) of the Land Act, 1933 ...	20	—	20	—
Q.—Deficiencies under Section 11 of the Land Act, 1950 ...	5,000	4,633	367	—
R.—Purchase of Interests for cash (Sections 27 and 28 of the Land Act, 1950) ...	25,000	25,175	—	175
S.—Gratuities under Section 29 of the Land Act, 1950 <i>Original</i> ... £1,500 <i>Supplementary</i> 3,500	5,000	4,791	209	—
T.—Compensation under Section 30 of the Land Act, 1950...	5	—	5	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Losses ... ..	—	111	—	111
	2,229,899	2,219,768	12,669	2,538
<i>Deduct—</i> Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	3,500	—	3,500	—
GROSS TOTAL <i>Original</i> £2,181,399 <i>Supplementary</i> 45,000	£ 2,226,399	2,219,768	9,169	2,538
			Surplus of Gross Estimate over Expenditure £6,631	
<i>Deduct—</i> U.—Appropriations in Aid ... ..	Estimated 172,019	Realised 177,755	Surplus of Appropriations in Aid realised £5,736	
NET TOTAL <i>Original</i> £2,009,380 <i>Supplementary</i> 45,000	£ 2,054,380	2,042,013	Total Surplus to be surrendered £12,367	
Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Interest on balances in Land Purchase Account No. 3 in the year 1958-59 ... ..			100	124
Miscellaneous ... ..			5	19
			£105	£143

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to delay in filling vacancies ; same was partly offset by an increase in remuneration.
- B.—Excess due mainly to the revision of motor mileage rates as from 1st April, 1958.
- C.—Excess due to an increase in the extent of advertisements. *Ex-gratia* payments amounting to £6 were made to four officers as compensation for accidental damage to clothing (E.109/41/41).
- D.—Excess due to increase in rates of remuneration.
- E.—The costs generally were less than anticipated.
- F., G., H.1., H.2., H.4., Q., R. and S.—Estimated as closely as possible.
- H.3.—The excess was due to the issue of more Land Bonds in the first half than in the second half of the year affecting the charge.
- I.—Estimated as closely as possible. *Ex-gratia* payments of £40 and £42 were made to contractors for extra work arising out of the reinforcement of the foundations and chimney breasts of houses for allottees (S. 9/8/53).

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

K.—It is difficult to make an accurate estimate for this subhead. Saving was due to State claims being less than anticipated.

L.3.—Advances did not arise to the extent expected. The charge to the subhead was sanctioned by Department of Finance minute F.63/10/51.

M.—Token vote.

#### Statement of Advances and Recoupments

	£	£
Balance outstanding at 31st March, 1958	...	11,567
Amount recovered in the year to 31st March, 1959	159	
Amount written off as irrecoverable (F.63/16/40)	8,118	
		8,277
Balance outstanding at 31st March, 1959	...	£3,290

P.—No case matured for payment during the year.

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

£6.—Lead valued at £6 was stolen from a store and the roof of outoffices on an Estate in County Wicklow, and efforts to trace it having failed, the amount was written off as irrecoverable (F. 63/1/54).

£4.—£4 was paid to a tenant in Co. Mayo for damage to his wheatfield, caused by horses which had trespassed from adjoining Land Commission lands (F.63/1/54).

£33.—£30 compensation and £3 costs were paid to a tenant for the loss of four sheep, his property, which were drowned on lands let to him for grazing on an Estate in Co. Galway (F.63/1/54).

£40.—£40 was paid to a tenant in Co. Galway as compensation for the loss of turf which he had been authorised to cut from a turf bank which was subsequently found to have been allotted to another tenant (F.63/1/54).

£28.—£25 compensation and £3 costs were paid to a tenant in Co. Mayo for damage to his corn crop caused by stock which had trespassed from adjoining Land Commission lands (F.63/1/54).

#### APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Church Temporalities Fund :—		
(i) Estimated cost of administration and management (44 & 45 Vict., c. 71 (Sec. 4) )	5,000	5,000
(ii) Interest on Church Surplus Grant (No. 42 of 1923 (sec. 9 (3) ) and No. 14 of 1941 (sec. 50) )	23,000	24,240
2. Fees and costs recovered	6,500	6,041
3. Surplus income of Rent and Interest Accounts	40,000	45,326

	Estimated	Realised
	£	£
4. Repayment from Rent and Interest Account No. 3 (Surplus Income) of advances made in prior years to meet deficiency of income from untenanted lands (Subhead J.) ... ..	5	—
5. Excess annuities, etc. (Land (Finance) Rules, 1956, Rules 3 and 4 (1) (a) and (b) (i) and (ii) ) ... ..	81,000	80,926
6. Repayment of advances made to meet payments under No. 11 of 1931 (secs. 13 (3), 15 (2), 18 (2) and 19 (1) ).	14	159
7. Local Loans Fund—expenses of management ...	3,500	3,500
8. Contributions towards improvements expenditure ...	11,000	10,512
9. Miscellaneous ... ..	2,000	2,051
	<u>£172,019</u>	<u>£177,755</u>

1. (ii) Increase of income mainly due to profit on exchange of securities.
2. and 6. It is difficult to make accurate estimates for these items.
3. A greater income was produced from the management of unallotted lands than had been foreseen.
- 5., 8. and 9. Estimated as closely as possible.

#### EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve, an Inspector Grade II received £110, three Higher Executive Officers received £93, £82 and £76, respectively, an Executive Officer received £79 and two Clerical Officers received £76 and £70, respectively.

Two Clerical Officers received £56 each for overtime.

A Higher Executive Officer received £223 and a Clerical Officer received £120 in fees from Vote 56.

A Record Attendant received £130 from Vote 55 for services as a night telephonist.

#### NOTES

Fees (stamps) amounting to £1,911 in respect of this service were received during the year.

Apportioned annuities, amounting to £1, in respect of four holdings, partly damaged by coast erosion, were written off as irrecoverable (F.63/1/47).

Arrears of annuities and annual sums, together with costs and expenses of possession proceedings, ranging from £16 to £80 in respect of four holdings, and amounting in all to £134 were written off as irrecoverable under Section 20 of the Land Act, 1939 (F. 63/10/51 and F.63/27/52).

£3 arrears of annual sum, due by the tenant of a holding the subject of a Declaration under Section 15 of the Land Act, 1931, was written off as irrecoverable (F.63/1/54).

Sums ranging from 1s. to £10, and amounting in all to £116 in respect of grazing, conacre and bog rents, etc., due by 130 tenants to the Rent and Interest Accounts were written off as irrecoverable (F.56/3/31).

In settlement of a claim by a tenant to whom lands had been let for grazing on an Estate in Co. Kildare, £69, balance of rent due and £37 costs and expenses, were written off as irrecoverable (F.63/1/54).

A sum of £96 was expended on well-drilling operations for the Office of Public Works, without repayment (F.63/19/47).

Well-drilling equipment, engineering instruments, etc., to the estimated value of £203 were lost in the year and the amount was written off as irrecoverable (F.63/19/47 and F.63/36/42).

This Account includes expenditure of approximately £9,375 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

In addition to the expenditure shown in this Account further expenditure was incurred from an advance made to the Department from the National Development Fund. Details of the receipts and payments are shown in the Account appended.

T. O'BRIEN,  
*Accounting Officer.*

28th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

#### NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (LAND COMMISSION) IN THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS		PAYMENTS	
	£		£
Advance from the Department of Finance—Shannon Flooding Relief Scheme ... ..	2,500	Improvement Works—Shannon Flooding Relief Scheme ...	1,460
		Balance at 31st March, 1959 ...	1,040
	<hr/> £2,500		<hr/> £2,500

T. O'BRIEN,  
*Accounting Officer.*

28th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## FORESTRY

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Salaries and Expenses in connection with Forestry (No. 13 of 1946 and No. 6 of 1956), including a Grant-in-Aid for Acquisition of Land.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	264,370	261,922	2,448	—
B.—Travelling Expenses ...	51,000	57,564	—	6,564
C.1.—Acquisition of Land (Grant-in-Aid) ... ..	160,000	160,000	—	—
C.2.—Forest Development and Management ... ..	1,682,650	1,554,453	128,197	—
C.3.—Sawmilling ... ..	24,400	15,258	9,142	—
D.—Grants for Afforestation Purposes ... ..	7,500	4,364	3,136	—
E.1.—Forestry Education ...	17,630	20,701	—	3,071
E.2.—Exhibits at Shows ...	200	39	161	—
F.—Agency, Advisory and Special Services ... ..	5,100	6,935	—	1,835
G.—Incidental Expenses ...	12,700	8,928	3,772	—
Losses ... ..	—	166	—	166
GROSS TOTAL ...£	2,225,550	2,090,330	146,856	11,636
			Surplus of Gross Estimate over Expenditure £135,220	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £4,866	
<i>Deduct—</i>			Net Surplus to be surrendered £130,354	
H.—Appropriations in Aid ...	321,000	316,134		
NET TOTAL ...£	1,904,550	1,774,196		

## Extra Receipts payable to Exchequer

	Estimated	Realised
	£	£
Compensation for loss of services of officer injured in an accident ... ..	—	5
Contributions from various American donors towards the establishment of a forestry plantation in honour of Richard J. Daley, Mayor of Chicago ... ..	—	399
		£404

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due to vacancies remaining unfilled was partly offset by increases in remuneration.
- B.—Travelling by Foresters and Inspectors was greater than anticipated. Higher mileage allowances came into effect during the year.
- C.2.—Savings in operational costs resulting from various measures to increase productivity, initiated in 1957-58, had a greater impact on expenditure in 1958-59 than was anticipated when the estimate for that year was framed. There was also a saving because road construction could not be expanded as much as desired, due to weather conditions and other factors.
- C.3.—Certain capital items, including saw-doctoring and fire-fighting equipment, for which provision was made in the estimate, were not procured in the year; there was also a saving in running expenses.
- D.—The estimate provision allowed for increased expenditure arising from a drive to secure more private planting but the new measures were not introduced in time to have effect on expenditure within the year.
- E.1.—A saving in management expenses partly offset an excess arising from payment within the year for vehicles for student transport ordered before 31st March, 1958.
- F.—Provision was made for the employment of a firm of industrial consultants for part of the year, but it proved necessary to retain them for the full year.
- G.—Expenditure on advertising and publicity was not as high as had been anticipated.
- Losses.—The charges under this subhead were sanctioned by minutes of the Department of Finance as follows:—

- £75.—A firm of building contractors which was supplied with telephone facilities while carrying out work for the Department subsequently went bankrupt leaving a sum of £86 owing in respect of these facilities. An interim dividend amounting to £11 was paid leaving a net loss of £75. Final settlement of the firm's affairs is likely to be protracted (S.86/9/57).
- £40.—£40 was paid to an adjoining landowner as compensation for damage to his land caused by the spread of fire from protective burnings carried out on State forest lands (S.86/7/39).
- £40.—Due to a typing error a contracting firm understated the estimate for repairs to a machine. The Department was satisfied that a genuine error had been made and payment of £40 arising from the error was made on an *ex-gratia* basis (S.9/4/52).
- £3.—£3 was paid in respect of legal costs to a landholder arising out of accidental encroachment on her property during forest clearing operations (S.86/1/59).
- £2.—£2 was paid to two employees of the Department as compensation for damage to clothing (E.109/41/41).
- £6.—£6 was paid to an employee of the Department as compensation for damage to his bicycle arising out of an accident with one of the Department's tractors (E.109/41/41).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
FOREST RECEIPTS :		
Sales of timber ... ..	270,000	264,565
Rents (grazing, shooting, etc.) ... ..	8,000	8,436
Miscellaneous (including compensation for malicious injuries to forest properties and receipts from the sale of plants and miscellaneous materials) ... ..	7,000	10,264
SAWMILL RECEIPTS :		
Receipts from sawmills ... ..	36,000	32,869
	<u>£321,000</u>	<u>£316,134</u>

## NOTES

A sum of £4,182 was written off in respect of losses incurred as a result of forest fires during the year (S.86/7/39).

A sum of £126 being the net amount of losses by theft during the year, was written off as irrecoverable (S.90/72/34 and F.63/1/54).

A sum of £271 was written off during the year in respect of deficiencies in tools and equipment at central stores and forest centres (S.86/6/42 and S.86/3/52).

A sum of £18 being the value of seeds lost in transit was written off as irrecoverable. No claim lay against any of the parties involved (S.86/9/57).

A sum of £10 being a rental due by a sporting association on a lease of sporting rights over State forest lands was written off; the association had ceased to exist and the Department was advised that in the circumstances the lease was expired (S.86/9/57).

Plants and poles to the value of £560 were supplied, without repayment, to the Department of Agriculture (S.90/8/55 and S.90/17/53).

Boundary fencing was carried out, without repayment, for the Department of Agriculture at a cost of £352 (S.90/8/55).

Machinery and equipment were lent, without repayment, by the Department of Agriculture to the Forestry Division at a cost of £276 (S.90/8/55).

Machinery and equipment valued at £6,000 surplus to the requirements of the Office of Public Works were transferred, without repayment, to the Forestry Division (S.86/4/44).

Equipment valued at £44, surplus to the requirements of the Department of Defence was transferred, without repayment, to the Forestry Division (S.8/16/45).

The Accounts of other Votes include expenditure of approximately £5,756 in respect of staff temporarily lent, without repayment, to the Forestry Division.

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

## ACCOUNT OF RECEIPTS AND PAYMENTS DURING THE YEAR ENDED 31ST MARCH, 1959

	£
Balance on the 1st April, 1958 ... ..	77,046
Grant-in-Aid, 1958-59 ... ..	160,000
Amounts received from various persons for purchase of land, etc. ... ..	10,875
	<hr/>
Expenditure, 1958-59 ... ..	247,921
	<hr/>
Balance on 31st March, 1959 ... ..	£98,260

T. O'BRIEN,

*Accounting Officer.*

30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## FISHERIES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Salaries and Expenses in connection with Sea and Inland Fisheries, including sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ADMINISTRATION</b>				
A.—Salaries, Wages and Allowances ... ..	42,952	40,586	2,366	—
B.—Travelling Expenses ... ..	2,800	3,142	—	342
C.—Incidental Expenses ... ..	200	421	—	221
D.—Telegrams, Telephones and Postage ... ..	620	637	—	17
<b>SEA FISHERIES</b>				
E.1.—Scientific Investigations, etc.	995	626	369	—
E.2.—International Council for the Study of the Sea ... ..	860	867	—	7
E.3.—Sea Fisheries Protection...	10	8	2	—
E.4.—Whale Fisheries Act, 1937	5	—	5	—
E.5.—International Fisheries Convention, 1946—Permanent Commission ... ..	250	282	—	32
E.6.—Provision of Exploratory Fishing Vessel ... ..	20,000	6,000	14,000	—
E.7.—Training Scheme for Fishermen ... ..	3,650	1,431	2,219	—
<b>INLAND FISHERIES</b>				
F.1.—Grants to Boards of Conservators and Local Authorities, etc. ... ..	34,483	34,015	468	—
F.2.—Artificial Propagation of Fish	1,150	658	492	—
F.3.—State Fisheries ... ..	1,570	1,712	—	142
F.4.—Scientific and Technical Investigations, etc. ... ..	600	859	—	259
F.5.—Compensation, etc. ... ..	15,000	9,750	5,250	—
F.6.—Contribution to Inland Fisheries Trust (Grant-in-Aid) ... ..	20,000	20,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
F.7.—Foyle Fisheries ... ..	5	—	5	—
F.8.—Contribution to the Salmon Research Trust of Ireland, Incorporated (Grant-in-Aid)	1,000	872	128	—
AN BORD IASCAIGH MHARA				
G.—Grant-in-Aid of Administration and Development of An Bord Iascaigh Mhara	71,000	71,000	—	—
MISCELLANEOUS				
H.—Technical Assistance ...	6,000	5,066	934	—
GROSS TOTAL ...£	223,150	197,932	26,238	1,020
			Surplus of Gross Estimate over Expenditure £25,218	
			Surplus of Appropriations in Aid realised	
<i>Deduct—</i>	Estimated	Realised		
I.—Appropriations in Aid ...	29,330	33,828	£4,498	
NET TOTAL ...£	193,820	164,104	Total Surplus to be surrendered £29,716	

Extra Receipts payable to Exchequer

Estimated	Realised
£	£

Surrender of surplus funds by the Foyle Fisheries Commission in accordance with paragraph 4 of the Third Schedule to Foyle Fisheries Act, 1952 ... ..

10	—
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## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to delay in filling vacancies; same was partly offset by an increase in remuneration.
- B.—The excess was due to the expansion of activities.
- C.—The excess was due mainly to an increase in the cost of advertising arising from the holding of public inquiries and the making of bye-laws and orders.
- D., E.2., E.3., E.5., F.1. and F.8.—Estimated as closely as possible.
- E.1.—It was impracticable to carry out scientific investigations of shellfish to the full extent anticipated.
- E.6.—Saving arose because of unforeseen delay in placing contract for construction of the exploratory vessel.
- E.7.—Saving due to late commencement of the training courses and to the participation of a smaller number of trainees than had been estimated.

- F.2.—Saving due principally to the low output of ova at Lismore hatchery.
- F.3.—The excess arose from an increase in wages paid to river watchers on a State fishery.
- F.4.—The excess was due to the additional cost of salmon stock experiments in the River Erne.
- F.5.—Owing to difficulties in clearing title the amount of compensation paid was less than anticipated.
- H.—Saving due to unexpected hold-up in commencing some and completing others of the projects.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Local Taxation (Customs and Excise Duties) Grant ...	10,650	10,650
2. Proceeds of fines and forfeitures incurred in respect of fishery offences—Fisheries (Amendment) Act, 1949 (Subhead F.1)	1,000	6,223
3. Lettings of sporting rights (Subhead F. 3) ...	700	759
4. Repayment of advances made to the former Sea Fisheries Association ...	11,000	11,000
5. Receipts under the Fisheries (Tidal Waters) Acts, 1934 and 1939 ...	450	144
6. Receipts from licences, etc., under the Whale Fisheries Act, 1937 (No. 4 of 1937) ...	5	—
7. Receipts from salmon export licences ...	100	90
8. Repayment of advances by the Foyle Fisheries Commission (Subhead F.7) ...	5	—
9. Recoupment from American Grant Counterpart Special Account in respect of technical assistance (Subhead H.)	2,850	2,190
10. Miscellaneous receipts ...	2,570	2,772
	<u>£29,330</u>	<u>£33,828</u>

2. The receipts from fines and forfeitures, arising from sea fishery prosecutions, were much greater than anticipated.

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

5. The decrease in receipts was due to the prohibition of netting in the River Erne.

9. The saving in the cost of the technical assistance programme resulted in a reduced recoupment.

## EXTRA REMUNERATION (exceeding £50)

For service in the Army Reserve an Executive Officer received £79.

A Fishery Officer received £100 for the performance of special duties.

## NOTES

The Account of the Vote for Lands includes expenditure of approximately £3,351 in respect of staff temporarily lent, without repayment, to the Fisheries Division.

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

T. O'BRIEN,  
*Accounting Officer.*

28th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

## STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF LANDS (FISHERIES DIVISION) IN THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS		PAYMENTS	
	£		£
Advances from Department of Finance—		Payments to Iontaobhas Iascaigh Intire, Ioncorportha, in connection with establishment of Fish Farm ... ..	10,000
Establishment of Fish Farm	10,000	Payments to An Bord Iascaigh Mhara in connection with establishment of Fish Handling and Processing Station at Galway ... ..	3,171
Establishment of Fish Handling and Processing Station at Galway ...	3,171	Payments to An Bord Iascaigh Mhara in connection with the provision of fishing boats in the Fíor-Ghaeltacht ... ..	2,244
Provision of fishing boats in the Fíor-Ghaeltacht ...	2,244		
	<u>£15,415</u>		<u>£15,415</u>

T. O'BRIEN,  
*Accounting Officer.*

28th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SALMON CONSERVANCY FUND

(SALMON CONSERVANCY FUND ACT, 1954, and FISHERIES (AMENDMENT) ACT, 1958.)

## See also Report of Comptroller and Auditor General

## ACCOUNT OF RECEIPTS AND PAYMENTS IN RESPECT OF THE SALMON CONSERVANCY FUND DURING THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS	PAYMENTS
Balance on 1st April, 1958 ... ..	Payments to Boards of Conservators ... ..
Levy on salmon exports ... ..	Cost of administration ... ..
	Balance at 31st March, 1959 ... ..
£	£
283	5,750
7,948	250
£8,231	2,231
£8,231	£8,231

28th May, 1959.

T. O'BRIEN,  
*Accounting Officer.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## ROINN NA GAELTACHTA

## Féach freisin Tuarascáil an Ard-Reachtair Cuntas agus Ciste

CUNTAS ar an suim a caitheadh, sa bhliain dar chríoch an 31 Márta, 1959, i gcomparáid leis an suim a deonadh, le haghaidh Tuarastal agus Costas Roinn na Gaeltachta, maille le Deontais le haghaidh Tithe agus Ildeontais-i-gCabhair.

Seirbhís	Deontas	Caitheachas	Caitheachas i gcomparáid le Deontas	
			Níos lú ná mar a Deonadh	Níos mó ná mar a Deonadh
	£	£	£	£
A.—Tuarastail, Páigh agus Liúntais ... ..	123,970	105,211	18,759	—
B.—Costais Taistil ... ..	14,000	9,886	4,114	—
C.—Costais Teagmhasacha ... ..	2,920	1,274	1,646	—
D.—Bord Ghaeltarra Éireann (Deontas-i-gCabhair) ... ..	220,000	120,285	99,715	—
E.—Torthaí Mara ... ..	50,200	21,889	28,311	—
F.—Tithe Gaeltachta ... ..	90,455	78,316	12,139	—
G.—Scéimeanna Feabhsúcháin sa Ghaeltacht ... ..	125,000	87,415	37,585	—
H.—Seirbhísí Cultúrtha ... ..	1,000	456	544	—
I.—Seirbhísí Ilghnéitheacha ... ..	150	112	38	—
L.—Deontais do Thuismitheoirí nó Caomhnóirí Leanaí áirithe sa Ghaeltacht nó sa Bhreac-Ghaeltacht ... ..	51,500	46,790	4,710	—
M.—Deontais do Choláistí Gaeilge sa Ghaeltacht ... ..	765	334	431	—
N.—Taispeántais Drámaíochta Gaeilge (Deontais-i-gCabhair) ... ..	2,700	2,695	5	—
O.—Scoláireachtaí Saoire agus Scoile sa Ghaeltacht (Deontas-i-gCabhair) ... ..	1,600	1,599	1	—
P.—Cúnamh Teicniúil ... ..	12,000	4,798	7,202	—
MÓR-IOMLÁN ...£	696,260	481,060	215,200	—
			Fearasbarr ag an Meastachán Iomlán ar an gCaitheachas £215,200	
	Measta	Mar a fuarthas	Easnamh a thárla i ndáil leis na Leithreasa-i-gCabhair £58,720	
<i>Baintear de—</i> R.—Leithreasa-i-gCabhair ... ..	153,760	95,040	Fearasbarr Glan atá le tabhairt suas £156,480	
GLAN-IOMLÁN ...£	542,500	386,020		

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

- A.—Sábháil de bharr Stát-Sheirbhísigh a bhí ar iasacht ag Bord Ghaeltarra Éireann d'aistriú go Ranna eile.
- B.—Sábháil de bharr foireann d'aistriú go Ranna eile, mar atá luaite faoi A., agus de bharr an Bord glacadh le h-íocaíocht costas taistil na foirne teicniúla.
- C.—Do glac Bord Ghaeltarra Éireann le h-íocaíocht go díreach as an geostas a bhain leis na Tionscail Tuaithe in ionad an Roinn é d'íoc agus é d'aisghnóthú ón mBord.
- D.—Do b'é 1958-59 an chéad bhliain do Bhord Ghaeltarra Éireann bheith ag riaradh na dTionscal Tuaithe agus níorbh fhéidir a mheas go cruinn conas mar a bheadh riachtanais an Bhoird sa chéad bhliain sin. Mar a tharla níor iarr an Bord ach £120,285.
- E.—Toise an aimsir i rith an Gheimhridh, 1958-59, bheith mí-oiriúnach chuige níor caitheadh chun cladaigh an oiread slataí mara agus a raibh súil leis. Tharla gurbh amhlaidh a bhí an aimsir le linn Samhraidh 1958, go raibh an méid carraigín de chaighdeán oiriúnach a bhí ar fáil chun a cheannuithe níos lú ná mar a raibh súil leis.
- F.—Íoctar an deontas do réir mar a deintear an obair tógála nó feabhsuithe. Siad na deontaithe féin a dheineann an obair seo agus le linn na bliana bhí níos mó moille leis an obair ná mar measadh i dtosach. Is féidir dhá chúis a lua go bbéadfaí é sin a chur in a leith, siad san mí-oiriúnacht na haimsire i mórán ceantar agus an neamh-ehinnteacht i dtaobh an deontais fhorlíontaigh a lean go fóill i geontae amháin.
- G.—Do thóg an obair a bhain le suirbhéireacht agus ullmhú pleananna i gcás Scéime na dTithe Gloine níos mó ama ná mar a ceapadh go dtógfadh agus de bharr na moille sin ba lú go mór an caiteachas ar an Scéim ná an soláthar a deineadh chuige. Freisin do tharla nár tháinig an oiread scéimeanna uisce-sholáthair chun críocha agus a rabhthas ag súil leo.
- H.—Ní fuarthas an oiread iarratas agus a raibh soláthar ann dóibh.
- I.—Bhí cuntas amháin ar £30 nár tháinig chun a íoctha go dtí tar éis deireadh na bliana.
- L.—Bhí laghdú ar líon na bpáistí a thuill an deontas sa bhliain.
- M.—I gcás scéime amháin go raibh soláthar déanta chuici do chinn na tionscnóirí gan dul ar aghaidh léi.
- P.—Tá dhá chuspóir ar leith le cothú faoin Scéim seo. Tosnaíodh ar cheann amháin acu i mí Lúnasa, 1958, agus leanadh ar aghaidh leis go deireadh na bliana 1958-59. Níorbh fhéidir tosnú ar an dara cuspóir sa bhliain sin.

## LEITHREASA-I-GCABHAIR

	Fo-mhírcheann Díolaíochta a bhaineann	Measta	Mar a fuarthas
		£	£
1. An fáltas ó thorthaí mara a dhíol ...	E.	53,800	24,483
2. An fáltas ó chiosanna ... ..	F.	189	189
3. Aisíocanna iasachtaí tionsclaíochta, etc. ...	I.	44	44
4. Fáltais ilghnéitheacha maille le fáltais ó shean- stórtha a dhíol ... ..	—	17	104
5. Aisghnóthú tuarastal agus costas oifigeach ar iasacht ag Gaeltarra Éireann ...	A., B. & C.	87,710	65,422
6. Aisghnóthú ó Chuntas Speisialta Contra- pháirteach an Deontais Mheiriceánaigh alos Cúnaimh Theicniúil ... ..	P.	12,000	4,798
		£153,760	£95,040

1. Tá an fáltas seo do réir an chaiteachais faoi Phó-mhírcheann E., mar nár caitheadh ach £21,889 as soláthar de £50,200.

4. Tá na fáltais seo malartach agus ní féidir meastachán cruinn a thabhairt orthu.

5. Éiríonn an t-easnamh de £22,288 sa chás seo de bharr Gaeltarra Éireann scaoileadh, do réir a chéile, leis an bhfoireann a bhí ar iasacht acu—féach Phó-mhírcheann A., B. agus C. mar a raibh sábháil de £24,519 in iomlán; an chuid ba mhó den tsábháil sin faoi ndear an easnamh seo.

6. Sé rud atá anseo ná an méid a caitear faoi Phó-mhírcheann P. d'fháil ar ais ón gCuntas Speisialta Contrapháirteach.

#### TUARASTAIL BREISE (thar £50)

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

Fuair Ard-Oifigeach Feimiúcháin Iocaíocht de £150 mar rúnaí d'Arramara, Teoranta.

Fuair Oifigeach Fóirne, Grád III, Iocaíocht de £321 ó Vóta 56.

SEÁN Ó BRAONÁIN,  
*Oifigeach Cuntasáíochta.*

29 Bealtaine, 1959.

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Do scrúdaíof an Cuntas san thuas de réir forálacha an Exchequer and Audit Departments Act, 1921. Fuairéas an t-eolas agus na mínithe go léir d'iarras agus deimhnim, de thoradh an iniúchta atá déanta agam, gurb é mo thuairim gur Cuntas cruinn an Cuntas san thuas.

LIAM Ó CADHLA,  
*Ard-Reachtaire Cuntas agus Ciste.*

## INDUSTRY AND COMMERCE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Industry and Commerce, including certain Services administered by that Office, and for payment of certain Subsidies and sundry Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, Etc.				
A.—Salaries, Wages and Allowances ... ..	379,000	382,794	—	3,794
B.—Travelling Expenses ...	11,500	9,798	1,702	—
C.—Incidental Expenses ...	1,100	971	129	—
D.—Telegrams, Telephones and Postage ... ..	8,300	8,539	—	239
E.—Advertising and Publicity ...	3,000	1,127	1,873	—
F.—Fees to Certifying Doctors, etc. ... ..	10	1	9	—
G.—Fees to Vocational Education Committees under the Apprenticeship Act, 1931	150	140	10	—
H.—Subscriptions, etc., to International Organisations, Special Services, Enquiries, etc. ... ..	680	1,549	—	869
INTERNATIONAL LABOUR OFFICE				
I.1.—Contribution towards the Expenses of the International Labour Organisation ... ..	7,780	7,799	—	19
I.2.—Travelling and Incidental Expenses ... ..	3,500	2,174	1,326	—
SUPPLIES				
J.1.—Food Subsidies ... ..	5	1,565	—	1,560
J.2.—Remission of Penalties ...	5	—	5	—
K.—Fuel Subsidy ... ..	200,000	218,717	—	18,717

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>MINERALS DEVELOPMENT</b>				
L.1.—Compensation for Mineral Rights acquired ...	5,000	2,406	2,594	—
L.2.—Minerals Exploration ...	10	—	10	—
<b>LABOUR COURT</b>				
M.1.—Salaries, Wages and Allowances ...	29,036	27,252	1,784	—
M.2.—Travelling Expenses ...	850	616	234	—
M.3.—Incidental Expenses ...	900	1,048	—	148
<b>INSTITUTE FOR INDUSTRIAL RESEARCH AND STANDARDS</b>				
N.1.—Expenses of Administration (Grant-in-Aid) ...	30,000	30,000	—	—
N.2.—Special Investigations ...	5	—	5	—
N.3.—Lands, Buildings and Equipment ...	1,500	649	851	—
N.4.—Provision of Additional Laboratories and Equipment ...	62,000	2,201	59,799	—
<b>INDUSTRIAL DEVELOPMENT AUTHORITY</b>				
O.1.—Remuneration and Expenses (Grant-in-Aid) ...	29,250	25,250	4,000	—
O.2.—Salaries, Wages and Allowances ...	22,024	21,453	571	—
O.3.—Travelling and Incidental Expenses ...	14,500	5,321	9,179	—
O.4.—Industrial Development (Grant-in-Aid) ...	200,000	137,500	62,500	—
<b>CÓRAS TRÁCHTÁLA, TEORANTA</b>				
P.—Córas Tráchtála, Teoranta (Grant-in-Aid)				
Original ...	£135,000			
Supplementary	25,000			
	160,000	160,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>AN FORAS TIONSICAL</b>				
Q.1.—An Foras Tionscal (Grant-in-Aid) ... ..	450,000	400,000	50,000	—
Q.2.—Salaries, Wages and Allowances ... ..	4,545	4,186	359	—
Q.3.—Travelling and Incidental Expenses ... ..	300	320	—	20
<b>FRANKFURT FAIR</b>				
R.—Trade Pavilion at Frankfurt	1,620	1,611	9	—
<b>FAIR-TRADE COMMISSION</b>				
S.1.—Salaries, Wages and Allowances ... ..	19,464	19,719	—	255
S.2.—Travelling Expenses ... ..	200	194	6	—
S.3.—Incidental Expenses ... ..	1,000	593	407	—
<b>TECHNICAL ASSISTANCE</b>				
T.—Technical Assistance ... ..	130,000	44,654	85,346	—
<b>EXPORT GUARANTEE ARRANGEMENTS</b>				
U.—Export Guarantee Arrangements under the Insurance Act, 1953 ... ..	10	—	10	—
<b>DUNĐALK ENGINEERING WORKS, LIMITED</b>				
V.—Acquisition of Shares ... ..	100	—	100	—
V.V.—Staff Redundancies				
<i>Original</i> ... Nil				
<i>Supplementary</i> £50,000				
	50,000	8,607	41,393	—
<b>GROSS TOTAL</b>				
<i>Original</i> £1,752,344				
<i>Supplementary</i> 25,000				
<i>Do.</i> 50,000				
	£ 1,827,344	1,528,754	324,211	25,621
			Surplus of Gross Estimate over Expenditure £298,590	
		Estimated	Realised	
<i>Deduct—</i>				
W.—Appropriations in Aid ... ..	169,064	61,972	Deficiency of Appropriations in Aid realised £107,092	
<b>NET TOTAL</b>				
<i>Original</i> £1,583,280			Net Surplus to be surrendered	
<i>Supplementary</i> 25,000			£191,498	
<i>Do.</i> 50,000				
	£ 1,658,280	1,466,782		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Refund of flour subsidy by Grain Importers (Éire), Ltd.	—	186,152
Refund of tea subsidy by Tea Importers, Ltd. ...	—	405
Proceeds of sale of surplus books by Geological Survey Office ... ..	—	179
Proceeds of sale of equipment at Avoca ... ..	—	8
Compensation for loss of services of an officer... ..	—	5
Miscellaneous ... ..	—	29
		£186,778

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Travelling by staff was less than was anticipated.
- E.—Reduction in volume and scope of advertising.
- H.—It was not anticipated that the contribution for the Inter-Governmental Maritime Consultative Organisation would mature for payment in 1958-59.
- I.2.—Delegations to conferences in May and June, 1958, were not as large as was anticipated.
- J.1.—A claim for wheatenmeal subsidy to 11th May, 1957, could not be furnished until 1958-59.
- L.1.—Compensation payable was less than anticipated.
- M.1.—Changes in personnel and staff retrenchment.
- N.3.—Saving mainly due to delays in delivery of technical equipment.
- N.4.—Certain preliminary works were carried out, but the contract for the buildings was not placed until late in 1958-59.
- O.1.—Expenditure by the Authority was less than anticipated.
- O.3.—Travelling abroad was less than anticipated.
- O.4. and Q.1.—Progress on approved projects was slower than was anticipated. The provisions are conjectural.
- S.3.—Expenditure on verbatim reporting was less than anticipated.
- T.—Approximately £35,000 of the provision was earmarked for coalfields exploration, but the drilling contract was not concluded until March, 1959. Payment in respect of approved projects is not made until the project has been completed. A number of approved projects for which £95,000 was provided were not completed within the year.
- V.V.—The provision was conjectural. The payments made were in respect of “stand-off pay” consequent on reorganisation of the works. No payments were made in respect of “severance pay.”

	APPROPRIATIONS IN AID	
	Estimated	Realised
	£	£
1. Contributions and fees payable under Section 7 of the Gas Regulation Act, 1920 (10 & 11 Geo. 5, c. 28), the Gas Regulation Act, 1928 (No. 24 of 1928) and the Weights and Measures Acts, 1878 to 1936 ... ..	4,584	4,505
2. Repayment on account of salaries, etc., of officers on loan to outside bodies ... ..	2,070	2,197
3. Fees under Section 5 of the Trade Loans (Guarantee) Act, 1939 ... ..	10	1,084
4. Fees under the Road Transport Acts, 1932 and 1933 (excluding sums paid for the issue of vehicle plates by the Garda Síochána) ... ..	4,750	2,978
5. Fees under the Tourist Traffic Act, 1952 ... ..	200	362
6. Recoupment from American Grant Counterpart Special Account in respect of Technical Assistance, etc. (Subheads N.4., £62,000 and T., £80,000) ... ..	142,000	37,681
7. Fees under the Minerals Development Act, 1940 ... ..	15,000	9,034
8. Miscellaneous ... ..	450	4,131
	<u>£169,064</u>	<u>£61,972</u>

3. Close estimation is not practicable.

4. The Transport Act, 1958, relieves Córas Iompair Éireann of the necessity of holding licences for road passenger services.

6. Recoupment of expenditure under Subheads N.4 (£2,201) and T. (£35,480).

7. The receipts from royalties vary according to the production of minerals.

8. The main items are receipts under Friendly Societies Acts (£145), Cement Acts (£93), Agricultural Produce (Cereals) Acts (£825), Insurance Act, 1953, (£2,852), Frankfurt Pavilion (£128).

#### EXTRA REMUNERATION (exceeding £50)

One Deputy Secretary received £350 as chairman of Ceimici, Teoranta; and the other Deputy Secretary received £350 as chairman of Córas Tráchtála, Teoranta.

An Assistant Secretary received £250 as a member of the Industrial Development Authority; and another Assistant Secretary received £250 as a director of Irish Steel Holdings, Ltd.

A Principal received £150 as a member of An Foras Tionscal. A Higher Executive Officer received a gratuity of £65 for having acted as secretary of the Glenamoy Grass Meal Committee.

#### NOTES

This Account includes expenditure of approximately £13,632 in respect of remuneration of staff on loan, without repayment, to other Departments.

A sum of £50 was accepted in full settlement of a penalty of £106 in respect of milling of wheat in excess of quota in the cereal year 1955-56 (Subhead J.2) (S.99/42/46).

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. A detailed Statement is appended to the Account.

J. C. B. MACCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
5th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND COMMERCE IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£
Furnishing and decoration of premises at 78, Morehampton Road, Dublin, for An Óige... ..	163	—	163	163	—
Improvement works to Ballhill Youth Hostel, Co. Donegal, for An Óige...	—	400	400	400	—
Renovation, repair, decoration and furnishing of premises at 1, Redclyffe, Western Road, Cork, for An Óige ... ..	—	1,900	1,900	1,500	400
Purchase of Aghadoe House, Killarney, Co. Kerry, for An Óige ... ..	180	17	197	197	—
Grant to Special Employment Schemes Office towards cost of repairs to roads to turf-burning generating stations ...	—	15,000	15,000	15,000	—
TOTAL ...£	343	17,317	17,660	17,260	400

J. C. B. MACCARTHY,  
*Accounting Officer.*

5th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## TRANSPORT AND MARINE SERVICES

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for certain Transport Services ; for Grants for Harbours ; for the Salaries and Expenses of the Marine Service [Merchant Shipping Acts, 1894 to 1952, and the Foreshore Act, 1933 (No. 12 of 1933)]; for certain Protective Equipment for Ships ; for certain payments in respect of Compensation, including the cost of medical treatment (No. 19 of 1946) ; and for the Coast Life Saving Service.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>TRANSPORT SERVICES</b>				
A.1.—Córas Iompair Éireann				
<i>Original</i> £3,204,300				
<i>Supplementary</i> 212,000				
	3,416,300	3,416,300	—	—
A.2.—Great Northern Railway Board				
<i>Original</i> ...            £419,000				
<i>Less Supplementary</i> 120,000				
	299,000	298,320	680	—
A.3.—Transport Tribunal	5	44	—	39
<b>HARBOURS</b>				
B.—Grants for Harbours	249,335	190,282	59,053	—
<b>MARINE SERVICE</b>				
C.—Salaries, Wages and Allowances	14,840	14,914	—	74
D.—Travelling Expenses	750	629	121	—
E.—Incidental Expenses	220	167	53	—
F.—Telegrams, Telephones and Postage	280	320	—	40
G.—Inquiries into Shipping Casualties	5	—	5	—
H.—Services in connection with Wreck and Salvage	150	75	75	—
I.—Relief of Distressed Seamen, etc.	100	28	72	—
J.—Examination of Able Seamen	150	73	77	—
K.—Protective Equipment for Irish Ships	10,000	—	10,000	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>COMPENSATION AND OTHER PAYMENTS ARISING FROM THE EMERGENCY, 1939-1946</b>				
L.1.—Pensions and Allowances to Seamen or their Dependants in respect of Disablement or Death ... ..	12,000	14,634	—	2,634
L.2.—Medical Expenses of Seamen, including the Cost of Hospital Treatment and other Miscellaneous Items	100	176	—	76
<b>COAST LIFE SAVING SERVICE</b>				
M.1.—Salaries, Wages and Allowances ... ..	5,970	5,926	44	—
M.2.—Travelling Expenses ...	500	675	—	175
M.3.—Incidental Expenses ...	450	327	123	—
M.4.—Coast Communication Telephone Service ... ..	1,300	1,225	75	—
M.5.—Rocket Equipment ...	100	245	—	145
<b>GROSS TOTAL</b>				
Original	£3,919,555			
Supplementary	92,000			
	£ 4,011,555	3,944,360	70,378	3,183
			Surplus of Gross Estimate over Expenditure £67,195	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
N.—Appropriations in Aid ...	131,145	126,575	£4,570	
<b>NET TOTAL</b>				
Original	£3,788,410			
Supplementary	92,000			
	£ 3,880,410	3,817,785	Net Surplus to be surrendered £62,625	

Extra Receipts payable to Exchequer

Estimated

Realised

£

£

Net proceeds from sale and lease of land and property by the Great Northern Railway Board (Section 21 (2) of the Great Northern Railway Act, 1953 (No. 17 of 1953) )

—

3,616

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- B.—Progress on certain works and in the placing of certain contracts was slower than anticipated.
- C.—A sum of £359 received from the Vote for Remuneration (No. 67) was credited to this subhead.
- L.—Provision conjectural.
- K.—Arrangements for the purchase of equipment were not completed before the end of the year.
- L.1.—Increase in rates of pensions and allowances.
- L.2.—Variable.
- M.1.—A sum of £52 received from the Vote for Remuneration was credited to this subhead.
- M.2.—Increased travelling and an increase in mileage rates resulted in an excess on the provision.
- M.5.—Payment in respect of equipment for which provision had been made in 1957-58 did not arise until 1958-59 with a resultant excess on the subhead.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Fees for survey and inspection of ships... ..	1,150	1,431
2. Fees for examinations of Masters, Mates and Engineers, etc.	130	127
3. Payments by the Commissioners of Irish Lights in respect of the cost of lighthouse telephones (Subhead M.4) ...	210	205
4. Mercantile Marine Office fees ... ..	900	969
5. Foreshore rents and licence fees ... ..	450	533
6. Sales of wreck and commission on wreck ... ..	250	97
7. Receipts from Great Northern Railway Board in respect of interest on advances (Subhead A.2) ... ..	128,000	123,070
8. Receipts from C�oras Iompair �ireann in respect of interest on voted advances ... ..	5	—
9. Miscellaneous ... ..	50	143
	£131,145	£126,575

1. Survey work was greater than anticipated.

7. Interest rates on advances in respect of the Board's year ended 30th September, 1958, were lower than anticipated.

8. The liability of C.I.E. to repay the advances in question was remitted as from 1st April, 1958, under the Transport Act, 1958.

9. Includes £50 fine imposed by the court of inquiry into the loss of the "City of Ghent" in 1955.

## NOTE

In addition to the expenditure shown in this Account further expenditure was incurred from advances made to the Department from the National Development Fund. A detailed Statement is appended to this Account.

J. C. B. MacCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## NATIONAL DEVELOPMENT FUND

STATEMENT OF RECEIPTS AND PAYMENTS BY THE DEPARTMENT OF INDUSTRY AND COMMERCE IN THE YEAR ENDED 31ST MARCH, 1959

SERVICE	Balance at 1st April, 1958	Receipts	Total	Payments	Balance at 31st March, 1959
	£	£	£	£	£
Improvement works at Dublin Harbour ...	(Dr.) 650	39,773	39,123	39,123	—
Improvement works at Cork Harbour ...	(Dr.) 1,222	68,488	67,266*	67,397	—
Improvement works at Limerick Harbour ...	523	6,186	6,709	6,709	—
Survey of Moy Estuary ...	131	—	131*	—	—
TOTAL ...	£(Dr.) 1,218	114,447	113,229	113,229	—

\*The balance of £131 in respect of Survey of Moy Estuary was transferred to the Cork Harbour project.

J. C. B. MacCARTHY,  
*Accounting Officer.*

15th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## AVIATION AND METEOROLOGICAL SERVICES

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Aviation and Meteorological Services, including a Grant-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
AVIATION SERVICES	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	296,000	297,645	—	1,645
B.—Travelling Expenses ... ..	3,800	4,652	—	852
C.—Telegrams, Telephones, Teleprinters and Postage ...	30,400	27,705	2,695	—
D.—Incidental Expenses ... ..	3,450	3,214	236	—
E.—Acquisition of Land, Buildings, etc. <i>Original</i> ... £69,400 <i>Supplementary</i> 67,000	136,400	103,862	32,538	—
F.—Rent and Rates on Land, etc.	16,100	18,764	—	2,664
G.—Constructional Works including Furnishing of Buildings—Shannon Airport ...	232,000	228,109	3,891	—
H.—Constructional Works including Furnishing of Buildings—Dublin Airport ...	168,000	137,000	31,000	—
I.—Constructional Works including Furnishing of Buildings—Cork Airport ... ..	25,000	584	24,416	—
J.—Maintenance Works including Supplies, Renewal of Furniture and Fittings—Shannon Airport, etc. ... ..	52,450	51,786	664	—
K.—Fuel, Water, Light and Cleaning—Shannon Airport, etc.	36,450	34,172	2,278	—
L.—Transport of Staff—Shannon Airport ... ..	24,000	23,521	479	—
M.—Expenses in connection with International Aviation Organisations ... ..	16,650	17,529	—	879
M.M.—Shannon Free Airport Development Company, Limited (Grant-in-Aid) <i>Original</i> ... Nil <i>Supplementary</i> £50,000	50,000	50,000	—	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>METEOROLOGICAL SERVICES</b>				
N.—Salaries, Wages and Allowances ... ..	178,000	182,811	—	4,811
O.—Travelling Expenses ...	2,100	2,679	—	579
P.—Incidental Expenses ...	1,700	1,586	114	—
Q.—Telegrams, Telephones, Teletypewriters and Postage ...	26,350	24,628	1,722	—
R.—Equipment, Stores and Maintenance ... ..	11,650	8,954	2,696	—
S.—Expenses in connection with International Meteorological Organisations ...	1,750	1,403	347	—
	1,312,250	1,220,604	103,076	11,430
<i>Deduct—</i>				
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ... ..	34,990	—	34,990	—
<b>GROSS TOTAL</b>				
<i>Original</i> ... .. £1,195,250				
<i>Supplementary</i> ... .. 82,010				
£	1,277,260	1,220,604	68,086	11,430
			Surplus of Gross Estimate over Expenditure £56,656	
<i>Deduct—</i>				
T.—Appropriations in Aid	Estimated	Realised	Surplus of Appropriations in Aid Realised	
<i>Original</i> ... .. £666,500				
<i>Supplementary</i> ... .. 82,000				
£	748,500	812,082	£63,582	
<b>NET TOTAL</b>				
<i>Original</i> ... .. £528,750				
<i>Supplementary</i> ... .. 10				
£	528,760	408,522	Total Surplus to be surrendered £120,238	

## Extra Receipts payable to Exchequer

	Estimated	Realised
Refund in respect of electricity charges at Shannon Airport in the period 1st January, 1951 to 31st March, 1958	£	£
	—	7,771
Recoupment from Aer Lingus, Teo., in respect of expenditure on alterations to No. 2 Hangar annexe ... ..	—	937
Sale of surplus and worn-out equipment ... ..	—	717
Rent of surplus land at Cork Airport... ..	—	35
Compensation for loss of services of a member of the staff	—	11
Transfer of site and right of way to Foynes Harbour Commissioners ... ..	—	5
Miscellaneous ... ..	—	25
		£9,501

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—An amount of £8,259 was received from the Vote for Remuneration (No. 67) and credited to this subhead.
- B.—Travelling by technical officers was greater than anticipated.
- C.—Accounts for which provision had been made did not come in course of payment during the year.
- E.—A number of compensation claims for land acquired at Dublin and Shannon Airports did not mature for payment owing to difficulties in clearing titles.
- F.—Excess due mainly to an increase in the rate struck for County Clare.
- H.—Saving due mainly to the postponement of certain works.
- I.—No construction work was undertaken during the year.
- K.—An anticipated increase in the consumption of electricity did not materialise.
- M.—The excess was due to the payment of supplementary assessments for 1957 and 1958 in respect of the working expenses of the International Civil Aviation Organisation. An amount of £25 was received from the Vote for Remuneration (No. 67) and credited to this subhead.
- N.—An amount of £4,570 was received from the Vote for Remuneration and credited to this subhead.
- Q.—The use of alternative means of communication reduced expenditure on telegrams.
- R.—Saving due to delays in delivery of equipment and in the submission of claims for payment.
- S.—Travelling to meetings of International Organisations was less than expected.

## APPROPRIATIONS IN AID

		Estimated	Realised
		£	£
1. Fees payable under the Air Navigation and Transport Acts...		1,850	2,309
SHANNON AIRPORT			
2. Landing fees, etc.			
	<i>Original</i> ...	£390,000	
	<i>Supplementary</i> ...	32,000	
		422,000	475,318
3. Sale of crops and lettings of surplus lands ...		4,000	2,602
4. Lettings of sites ...		2,800	3,023
5. Lettings of offices and stores ...		34,000	33,298
6. Staff hostels ...		700	682
7. Passenger hostels ...		9,000	14,841
8. Concession fees ...		12,300	13,805
9. Admission charges to airport ...		3,500	3,108
10. Staff payments in respect of transport ...		5,900	6,509
11. Catering Service		£	
	Estimated Surplus ...	145,000	
	<i>Deduct</i> estimated expenditure on commercial development ...	50,000	
		95,000	
	<i>Original</i> ...	95,000	
	<i>Supplementary</i> ...	50,000	
		145,000	148,482

	Estimated	Realised
	£	£
12. Class B communications traffic ... ..	1,500	2,642
13. En-route communications between transatlantic aircraft and Shannon aeronautical radio station ... ..	70,000	64,431
14. Miscellaneous receipts... ..	3,750	6,929

## DUBLIN AIRPORT

	Estimated	Realised
	£	£
15. Surplus on Dublin Airport Management Account ... ..	46,000	47,498
<i>Deduct estimated amount of deficit on Aer Rianta, Teoranta, General Admin- istration Account ... ..</i>	<i>14,200</i>	<i>13,995</i>
	<u>31,800</u>	<u>33,503</u>

## METEOROLOGICAL SERVICES

16. Miscellaneous receipts including income from Rosse Fund and receipts in respect of the supply of meteorological information ... ..	400	600
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## TOTAL

<i>Original ... ..</i>	<i>£666,500</i>	
<i>Supplementary ... ..</i>	<i>82,000</i>	
	<u>£748,500</u>	<u>£812,082</u>

1. Cannot be accurately estimated.
2. Surplus due to increased landings.
3. Adverse weather conditions resulted in a reduction in sales of hay and meadowing.
7. Receipts are variable, depending on traffic at the airport.
8. Sales of aviation spirit on which a concession fee is payable were greater than expected.

11. In the original estimate a sum of £50,000 was provided for Shannon Airport development by way of deduction from catering receipts. This sum was subsequently provided by way of grant-in-aid to the Shannon Free Airport Development Co., Ltd., in a supplementary estimate (Subhead M.M.) and the full catering receipts were brought to credit.

14. Demands for supplies and maintenance works on a repayment basis by the companies and the Comptroller of Sales and Catering were greater than anticipated.

## EXTRA REMUNERATION (exceeding £50)

The Chief Airports Engineer received an allowance of £150 from the Institute for Industrial Research and Standards as a member of the Standards Committee.

From this Vote twenty-three Air Traffic Control Officers, six Radio Supervisors, eighty-six Aviation Radio Officers, one Supervising Meteorological Officer, twelve Meteorological Officers, four Senior Meteorological Assistants, ninety-four Meteorological Assistants, thirteen Station Assistants, ten Clerical Officers, eight Communications Assistants, one plumber and two drivers received sums ranging from £51 to £280 in respect of extra attendance and special duties.

## NOTES

1. Equipment valued at £1,349 was transferred, without repayment, to this Department from the Department of Defence (S.99/17/58).

2. Used packing cases valued at £30 were transferred, without repayment, from Valentia Observatory to the Department of Posts and Telegraphs (S.99/19/50). Transport costs amounted to £12 (Subhead P.).

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

(a) £37 to a firm of motor agents in respect of an error in a quotation for certain equipment supplied (Subhead J.) (S.9/4/45).

(b) £44 to a contractor in respect of local delivery charges on 225 tons of cement, which charges could not have been anticipated when the contract was made (Subhead G.) (S.9/4/45).

4. Subhead L. includes expenditure on subsidised transport of immigration officials (£165), Customs and Excise staff (£788) and Post Office staff (£1,307) (S.99/63/42).

J. C. B. MacCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,

5th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Industrial and Commercial Property Registration Office (No. 16 of 1927, No. 13 of 1929, No. 45 of 1947, No. 32 of 1949 and No. 13 of 1957).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	25,305	25,467	—	162
B.—Travelling and Incidental Expenses ... ..	225	223	2	—
C.—Expenses in connection with International Organisations	1,800	1,464	336	—
TOTAL ...£	<u>27,330</u>	<u>27,154</u>	<u>338</u>	<u>162</u>

Surplus to be surrendered ... £176

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Fees { Patents ... ..	25,000	27,417
{ Trade Marks and Designs ... ..	10,500	16,797
{ Miscellaneous ... ..	1,500	706
Recoupment of salary of an officer on loan to an outside body	—	75
	<u>£37,000</u>	<u>£44,995</u>

### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—A sum of £787 received from the Vote for Remuneration (No. 67) was credited to this subhead.
- C.—A conference, for which provision was made in the estimate, did not take place.

### NOTE

The Account includes expenditure of £40 in respect of staff on loan, without repayment, to another Department.

J. C. B. MACCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## TOURISM

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for a Grant to Bord Fáilte Éireann (No. 5 of 1955) and for certain additional Grants-in-Aid.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Grant under Section 7 of the Tourist Traffic Act, 1955 (Grant-in-Aid)				
<i>Original</i> ...	£440,000			
<i>Supplementary</i> ...	20,000			
	460,000	459,833	167	—
B.—Resort Development (Grant-in-Aid)				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£10,000			
	10,000	10,000	—	—
C.—Additional Bedroom Accommodation (Grant-in-Aid)				
<i>Original</i> ...	Nil			
<i>Supplementary</i> ...	£9,000			
	9,000	9,000	—	—
TOTAL				
<i>Original</i> ...	£440,000			
<i>Supplementary</i> ...	39,000			
	£ 479,000	478,833		—
			Surplus to be surrendered ...£	167

J. C. B. MACCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## POSTS AND TELEGRAPHS

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Posts and Telegraphs (45 & 46 Vict., c. 74 ; 8 Edw. 7, c. 48 ; 1 & 2 Geo. 5, c. 26 ; the Telegraph Acts, 1863 to 1953 ; No. 45 of 1926 ; No. 14 of 1940 (secs. 30 and 31) ; No. 14 of 1942 (sec. 23) ; No. 17 of 1951 ; etc.), and of certain other Services administered by that Office.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>SALARIES, WAGES AND ALLOWANCES</b>				
A.1.—Headquarters Offices ...	541,000	529,722	11,278	—
A.2.—Metropolitan Offices ...	1,367,000	1,348,170	18,830	—
A.3.—Provincial Offices ...	3,088,000	3,061,338	26,662	—
A.4.—Stores Branch ...	192,000	198,731	—	6,731
B.—Travelling Expenses ...	30,500	30,972	—	472
BB.—International and other Conferences and Conventions ...	6,700	5,886	814	—
C.—Rent, Office Fittings, etc. ...	80,600	85,849	—	5,249
D.—Purchase of Sites, etc. (Postal and Telegraph Services only) ...	7,100	3,319	3,781	—
<b>CONVEYANCE OF MAILS</b>				
E.1.—Conveyance of Mails by Rail ...	523,000	516,664	6,336	—
E.2.—Conveyance of Mails by Road ...	101,500	98,997	2,503	—
E.3.—Packet Services at Home...	2,500	2,485	15	—
E.4.—Packet Services — British and Foreign ...	22,700	33,427	—	10,727
E.5.—Conveyance of Mails by Air	310,000	332,396	—	22,396

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
F.—Payment to other Administrations in respect of Services rendered by Agency ... ..	£ 5,800	£ 5,082	£ 718	£ —
STORES OTHER THAN ENGINEERING MATERIALS				
G.1.—Stores ... ..	184,800	180,770	4,030	—
G.2.—Uniform Clothing ... ..	60,000	63,844	—	3,844
G.3.—Manufacture of Stamps, etc.	8,600	8,964	—	364
INCIDENTAL EXPENSES, LAW CHARGES, Etc.				
H.1.—Law Charges ... ..	600	612	—	12
H.2.—Losses by Default, Accident, etc. ... ..	3,600	3,706	—	106
H.3.—Incidental Expenses ... ..	24,200	24,191	9	—
ENGINEERING ESTABLISHMENT				
I.1.—Salaries, Wages and Allowances ... ..	708,000	665,792	42,208	—
I.2.—Travelling Expenses ... ..	57,500	50,531	6,969	—
K.—Engineering Materials ... ..	118,700	148,085	—	29,385
ENGINEERING WORK, Etc.				
L.1.—Cross-Channel Cable Maintenance ... ..	10,000	10,600	—	600
L.2.—Contract Work ... ..	39,000	34,616	4,384	—
L.3.—Rent, Rates on Wires, Water, Light, etc. ... ..	64,200	68,862	—	4,662
L.4.—Incidental Expenses ... ..	6,600	1,946	4,654	—
M.—Telephone Capital Repayments ... ..				
	1,215,048	1,215,048	—	—
SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES				
N.1.—Superannuation Allowances, Pensions, certain Children's Allowances and other non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ... ..	419,100	409,821	9,279	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
N.2.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	20,800	20,639	161	—
N.3.—Agency Payments in respect of Compensation Allowances ... ..	22,000	23,217	—	1,217
<b>CIVIL AVIATION AND METEOROLOGICAL WIRELESS SERVICES</b>				
O.1.—Salaries, Wages and Allowances ... ..	17,650	14,694	2,956	—
O.2.—Provision and Installation of Equipment and Operating Charges, Rent, etc. ...	108,000	124,583	—	16,583
O.3.—Travelling and Miscellaneous Expenses ... ..	1,000	478	522	—
GROSS TOTAL ...£	9,367,798	9,324,037	146,109	102,348
			Surplus of Gross Estimate over Expenditure £43,761	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> T.—Appropriations in Aid ...	527,538	552,078	£24,540	
NET TOTAL ...£	8,840,260	8,771,959	Total Surplus to be surrendered £68,301	

In addition to the amount accounted for in this Vote a further sum of £260,000 was provided from Vote No. 67 (Remuneration).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.1., A.2., A.3., A.4. and B.—Casual variations.

BB.—Subscriptions less than expected.

C.—Due to bad weather, more electricity used than expected.

D.—Sites provided for not acquired.

E.1., E.2. and E.3.—Casual variations.

E.4.—Greater use of direct shipping to U.S.A. and Canada and increased shipping charges.

E.5.—Increased traffic and more accounts cleared than expected.

F. and G.1.—Casual variations.

G.2.—Incidence of deliveries and settlements.

G.3., H.1., H.2. and H.3.—Casual variations.

I.1., I.2. and K.—The amount charged to each of these subheads depends largely on the allocation of engineering staff and materials between works chargeable to the Vote and to Telephone Capital Account. More staff were employed, but less materials used, on Capital works than had been foreseen.

L.1.—Casual variation.

L.2.—Delay in completing contract works.

L.3.—Cost of electricity in new premises more than foreseen.

L.4.—Provision for wayleaves not expended; few payments in respect of traffic accidents.

N.1. and N.2.—Casual variations.

N.3.—Close estimation not practicable.

O.1.—Additional staff provided for not required due to deferment of work.

O.2.—Unforeseen expenditure on equipment for Cork Airport.

O.3.—Travelling provided for not undertaken due to deferment of work.

APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Void money orders ... ..	3,900	3,900
2. Void postal orders ... ..	4,400	4,380
3. Works for railway companies and others ... ..	9,000	7,234
4. Sale of Engineering stores... ..	28,000	29,077
5. Receipts from Savings Bank funds ... ..	188,200	194,682
6. Rent of Post Office premises sublet... ..	7,200	7,190
7. Repayment of sums advanced to officers under Subhead G.1. ... ..	10	—
8. Receipts from Social Insurance Fund ... ..	150,000	148,729
9. Receipts for agency services performed on behalf of other Governments ... ..	30,200	30,931
10. Receipts from British Government for excess parcels traffic ... ..	35,000	41,731
11. Sale of non-engineering stores ... ..	15,000	10,374
12. Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921, and in respect of certain <i>ex-gratia</i> supplements (Subhead N.3.) ... ..	22,000	23,896
13. Recovery of salaries of officers on loan to outside bodies ... ..	3,200	3,737
14. Miscellaneous receipts ... ..	31,428	46,217
	<u>£527,538</u>	<u>£552,078</u>

3. Fewer works than expected.	
4. Casual variation.	
5. Higher staff costs due to pay increases.	
6., 8. and 9. Casual variations.	
10. Excess greater than foreseen.	
11. Payments from other Government Departments not received within the financial year.	
12. and 13. Casual variations.	
14. These cannot be accurately estimated. They include the following :—	£
(a) Compensation for loss of services of officers injured in accidents	1,058
(b) Commission on repurchase of stamps	3,886
(c) Services rendered in respect of issue of Prize Bonds...	2,401
(d) Special leave at cost of substitution, overpayment of wages, etc.	5,038
(e) Wireless examination fees, transmitting permits and survey of ships' wireless apparatus	6,654
(f) Carriage of newspapers by departmental vans	6,089
(g) Conveyance of foreign air mails	17,347

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

Deficiency in Accounts—Due to misappropriation of Savings Bank deposits amounting to £210 at a Sub-Post Office. The offender was prosecuted and dismissed. The loss to public funds was reduced by £108 made good by the offender (S.41/3/57)	£	102
Deficiency in Accounts—Losses ranging from 6s. 0d. to £58, due to burglary, theft, fraud, etc. (23 cases)		297
Commemoration, etc., stamps presented to the Universal Postal Union, Berne ; United Nations Technical Administration, etc.		129
Miscellaneous losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office servants—	£	
Counter losses	358	
Irrecoverable amounts of Customs duties uncollected	2	
Postal orders	12	
Savings Bank	8	
Miscellaneous	22	
		402
Compensation for loss of or damage to parcels and insured letters—	£	
Loss—Registered and insured parcels...	134	
Unregistered and uninsured parcels	1,387	
Total (Parcels)	1,521	
Registered and insured letters	488	
Total (Loss)	2,009	
	£	
Damage—Registered and insured parcels	609	
Unregistered and uninsured parcels	153	
Total (Parcels)	762	
Registered and insured letters	5	
Total (Damage)	767	
TOTAL LOSS AND DAMAGE		2,776
TOTAL		£3,706

The following losses involved no charge on public funds, the amount being made good in each case—

	£
Misappropriation of Savings Bank moneys (4 cases) ... ..	230
Abstraction from postal packets (8 cases) ... ..	172
Theft of cash (4 cases) ... ..	289
Fraudulent withdrawal from the Savings Bank (1 case) ... ..	76
Irregular negotiation of Telegraph money order (1 case) ... ..	5
	£772

## LOSSES OF STORES

	£
Postal stores from stock during transit, etc. ... ..	7
Engineering stores written off under the authority of the Secretary, Engineer-in-Chief and Controller of Stores (41 cases) ... ..	52

Engineering apparatus, etc., to the value of £2,470 destroyed by fire, was written off during the year (S.38/3/55 and S.41/18/58).

Stores to the value of £232 were used in making good malicious damage.

Transactions during the year included 1,516,000 money orders amounting to £17,260,000; 10,101,000 postal orders amounting to £3,988,000; 1,992,300 Savings Bank deposits and withdrawals amounting to £30,272,000; Postmasters' and other remittances amounting to £86,226,000. A total of 7,442,000 parcels were dealt with and engineering stores to the value of £1,650,060 were handled. (Figures are approximate).

## EXTRA REMUNERATION (exceeding £50)

One hundred and twenty-four Clerical Officers, fourteen Writing Assistants, two temporary Clerical Assistants, seven Typists, two Law Clerks, thirty-one Telephone Officers, one Head Messenger, three Adult Messengers and two Sorting Assistants received extra remuneration varying between £51 and £228 in respect of extra attendance on week days.

Three Postmasters, one Superintendent, four Assistant Superintendents, forty-eight Overseers, one Assistant Telephone Supervisor, fifteen Assistant Inspectors, sixteen Wireless and Telegraph Operators, four hundred and eight Post Office Clerks, Grade "A", two hundred and forty-two Post Office Clerks, Grade "B", eight temporary Post Office Clerks, one part-time Post Office Clerk, one hundred and eighty-four Postal Sorters, two hundred and sixty-four Postmen, one temporary Postman, thirty-eight Telephonists, twenty-one Male Night Telephonists, five temporary Male Night Telephonists, one part-time Male Night Telephonist, four Night and Sunday Telephone Attendants, two Senior Engineering Draughtsmen, ten Junior Engineering Draughtsmen, five temporary Junior Engineering Draughtsmen, one Inspector, six Leading Telephone and Telegraph Mechanics, twenty-three Telephone and Telegraph Mechanics, three Motor Mechanics, one hundred and forty-seven Technicians, ninety-four Post Office Electricians, forty Installers, two Warehousemen, three Storemen, one Plater, one Packer and Porter, one hundred and three Labourers, thirty-four Doorkeepers, twelve Cleaners and one Sub-Postmaster received extra remuneration varying between £51 and £341 in respect of extra attendance on week days, duty on Sundays, Christmas Day, Good Friday and Bank Holidays, substitution pay, Army gratuities (or Reserve pay), etc.

From Vote 56 one accountant, two Clerical Officers, one Telephone Officer, one Post Office Clerk, Grade "B" and one Postman received fees varying between £51 and £131; three Doorkeepers received extra remuneration varying between £76 and £104 in respect of extra duty.

## NOTES

1. This Account includes expenditure of approximately £8,751 in respect of staff temporarily lent, without repayment, to other Departments and Offices.

2. Forty-one claims totalling £689 and twenty-one claims totalling £245 in respect of damage to departmental vehicles were abandoned on a mutual forbearance basis and on a halving basis, respectively. Four claims totalling £13 were abandoned as irrecoverable.

In twenty cases of damage to official vehicles in which no claim against members of the public arose, the drivers were held to be guilty of negligence. The cost of making good the damage was £681. A total of £10 was recovered from the officers concerned in four cases.

3. An amount of £23 in respect of damage to immobile departmental property was abandoned as irrecoverable.

4. Nineteen claims for repayment services amounting to £182 were abandoned or reduced. Two claims totalling £7 were reduced under a halving agreement.

5. Seventeen amounts totalling £80 in respect of excess leave taken by officers who were dismissed or who left the service, and of unexpired value of uniform, etc., were abandoned as irrecoverable. Balances of wages, etc., totalling £11 were withheld.

6. Stores value £304 were stolen from telephone kiosks in the year (410 cases). The cost of labour used in making good the damage was £51. In two cases the offenders were prosecuted. Compensation amounting to £1 was received.

7. Two amounts totalling £24 in respect of claims against third parties for loss of services of injured officers were abandoned as irrecoverable. In two cases involving sums of £20 and £26 compromise payments of £10 and £13 were accepted.

8. Amounts totalling £98 in respect of legal costs due from telephone subscribers were abandoned.

9. A Sub-Office Assistant misappropriated Savings Bank deposits and other moneys amounting to £1,430. She was prosecuted and dismissed. £700 was made good in cash and the balance guaranteed by promissory notes for £730 payable on or before 1st January, 1963. The Sub-Postmistress was dismissed for gross negligence.

10. Free facilities were afforded to the National Mass Radiography Association for the display of slogans through the medium of stamp cancelling machines during June, 1958, and January, 1959 (S.72/1/55).

11. Stores value £41 and £30, surplus to the requirements of the Departments of Defence and Industry and Commerce, respectively, were transferred to this Department (S.8/16/45 and S.99/19/50).

12. Uniform materials were drawn from the reserve stock held by this Department for the Department of Defence in the financial years 1957-58 and 1958-59 to the value of £6,292 and £5,698, respectively (S.41/2/58).

L. Ó BROIN,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General,*



## APPENDIX No. IA

## ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 1959

	Estimate £	Expenditure £
Construction (Telegraphs)—		
Shore Wireless Stations ... ..	1,790	417
Sundry Works (including fast Telegraph Apparatus)...	35,120	11,272
<b>TOTAL COST OF TELEGRAPH CONSTRUCTION—</b>	<b>36,910</b>	<b>11,689</b>
Cash ... ..	£18,890	£10,292
Materials ... ..	18,020	1,397
Construction (Common Services)—		
Electric Light, Electric Power, Heating—		
New Works—		
Cash ... ..	£24,530	£17,948
Materials ... ..	6,320	4,524
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION ...</b>	<b>£30,850</b>	<b>22,472</b>
<b>TOTAL COST OF COMMON SERVICES CONSTRUCTION ...</b>	<b>£30,850</b>	<b>£22,472</b>



## APPENDIX No. II

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES FOR THE YEAR ENDED 31ST MARCH, 1959

RECEIPTS	£	£	ISSUES	£	£
Value of Stores in hand, 1st April, 1958—					
Stock at Rate Book prices on 31st March, 1958 ...	1,586,913(a)		Works and Maintenance ...	660,446	
Stores in transit on 31st March, 1958 ...	10,641		Repayment Services ...	10,073	
		1,597,554	Sales ...	23,529	
Engineering Materials purchased ...	478,892		Factory, for use in manufacture, Plant, etc. ...	40,733	734,781
<i>Add</i>					
Stores taken into stock in 1958-59 but not paid for on 31st March, 1959 ...	68,898		Value of Stores in transit on 31st March, 1959...	28,377	
	547,790		Value of Stores in hand on 31st March, 1959...	1,380,427(b)	1,408,804
<i>Deduct</i>			(including Stores, £207,334, awaiting repair or condemnation; for sale, £14,723; held for storm emergency purposes, £12,476)		
Stores taken into stock prior to 1st April, 1958, and paid for in 1958-59	28,528	519,262	Stocktaking adjustment ...	366	
Manufactured articles received from Factory at cost ...		37,030	Loss on Rate Book prices ...	9,895	
					£2,153,846

(a) Includes stores valued £1,045,000 charged to suspense head of the Telephone Capital Account.

(b) Includes stores valued £910,000 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 1958-59

		Subhead N.1.
		£
ESTABLISHED OFFICERS		
1.	Annual allowances and pensions granted under the Superannuation Acts, 1834 to 1956, and certain Children's Allowances ... ..	284,068
2.	Additional allowances (lump sums) (Superannuation Acts, 1909 (secs. 1, 3 and 6); and 1954 (No. 14 of 1954) (sec. 2) )... ..	55,542
3.	Death gratuities (Superannuation Acts, 1909 (sec. 2); 1914 (sec. 2); and 1954 (No. 14 of 1954) (sec. 2) ) ... ..	14,346
4.	Gratuities to officers retiring with less than 10 years' service (Superannuation Act, 1859 (sec. 6) )... ..	850
5.	Marriage gratuities to female officers ... ..	31,580
UNESTABLISHED OFFICERS		
6.	Gratuities under the Superannuation Acts (Acts of 1887 (sec. 4) and 1914 (sec. 3) ) ... ..	3,951
7.	Gratuities granted by the Minister for Posts and Telegraphs to officers not qualified for grants under the Superannuation Acts and to certain officers whose service was partly allowance paid... ..	3,064
INJURY GRANTS		
8.	Grants under the warrants made under the Superannuation Act, 1887 (sec. 1) ... ..	Nil
9.	Grants under the Workmen's Compensation Act, 1906, and the Workmen's Compensation Acts, 1934 to 1955 ... ..	16,420
		<u>£409,821</u>
		Subhead N.2.
		£
	Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	20,639
		Subhead N.3.
	Agency payments in respect of Compensation Allowances ... ..	23,217
	TOTAL ... ..	<u>£453,677</u>

## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM)

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921 AND THE TELEPHONE CAPITAL ACTS, 1924 TO 1956.

—	Receipts in the Year ended 31st March, 1959	Total for the previously expired period	Total to 31st March, 1959	Payments in the Year ended 31st March, 1959	Total for the previously expired period	Total to 31st March, 1959
To Balance on 31st March, 1958...	£ —	£ 15,834	£ —	£ 15,834	£ —	£ —
„ Advances from the Exchequer ...	1,450,000	19,901,858	21,351,858	1,552,887	18,872,692	20,425,579
„ Stores held under suspense head now allocated ...	135,000	—	—	—	1,045,000	910,000
TOTAL ...£	1,585,000	19,917,692	21,351,858	1,585,000	19,917,692	21,351,858
			TOTAL ...£			
			By Balance on 31st March, 1958...			
			„ Expenditure on works ...			
			„ Expenditure on stores not yet allocated (suspense head) ...			
			„ Balance on 31st March, 1959...			

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,  
30th May, 1959.

L. Ó BROIN,  
*Accounting Officer.*

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## WIRELESS BROADCASTING

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Salaries and other Expenses in connection with Wireless Broadcasting (No. 45 of 1926), including Public Concerts.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
A.—Expenses of Broadcasting ...	£ 529,000	£ 483,803	£ 45,197	£ —
B.—Equipment, inclusive of Labour ...	1,000	—	1,000	—
GROSS TOTAL ...£	530,000	483,803	46,197	—
			Surplus of Gross Estimate over Expenditure £46,197	
	Estimated	Realised	Deficiency of Appropriations in Aid realised £3,472	
C.—Appropriations in Aid ...	93,500	90,028	Net Surplus to be surrendered £42,725	
NET TOTAL ...£	436,500	393,775		

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Licence fees ...	429,000	421,508

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

	Estimated	Expended
A.—Expenses of Broadcasting—	£	£
1. Salaries, Wages and Allowances ...	290,000	281,942
2. Daily Programmes, including Public Concerts ...	165,000	142,134
3. General Expenses, including certain Equipment, Travelling, Subsistence and Entertainment Expenses ...	74,000	59,727

1. Savings due to vacancies not being filled during the year.

2. The expenditure on artists' fees was less than anticipated and expenditure on certain developments was not incurred, e.g., delay in provision of better broadcasting trunk lines.

3. Expenditure on light and power and purchase of music was less than anticipated, and expected deliveries of equipment were not effected within the year.

B.—Saving due to deliveries of equipment not being effected within the year.

## APPROPRIATIONS IN AID

				Estimated	Realised
				£	£
1. Receipts from advertisements	...	...	...	88,000	84,032
2. Miscellaneous	...	...	...	5,500	5,996
				<u>£93,500</u>	<u>£90,028</u>

1. Deficit due to receipt of certain advertising fees after 31st March, 1959, and to cancellation of advertising programmes in order to broadcast events of special interest.

2. Casual variation.

## EXTRA REMUNERATION (exceeding £50)

Five Clerical Officers, one Writing Assistant, one Adult Messenger and fifteen Door-keepers received extra remuneration varying from £51 to £440 in respect of extra attendance. One Clerical Officer received a gratuity of £40 for performing special duties and £173 in respect of extra attendance, of which £19 was paid out of Vote 55.

Forty orchestra members, one Assistant Station Supervisor, one Assistant Producer, one Assistant Music Director, one Sports Officer, one Announcer, one Programme Assistant, two Actors and two Clerical Officers received extra remuneration varying from £51 to £393 for extra attendance and professional services rendered.

Eight Inspectors, thirty-five Technicians and two Unestablished Installers received extra remuneration varying from £54 to £349 in respect of extra attendance on week-days, duty on Sundays, Bank Holidays, Good Friday and Christmas Day, and substitution pay.

An Assistant Engineer and an orchestra member each received a gratuity of £100 for performing special duties.

## NOTES

The Accounts of other Departments include expenditure of approximately £491 in respect of staff temporarily lent, without repayment, to this Office.

A payment of £4 was made to an artist for recorded songs which were not broadcast.

Payments amounting to £22 were made to fifteen artists for broadcasts which had to be abandoned because of technical hitches.

A payment of £5 was made to an artist for a broadcast which did not take place owing to circumstances outside his own control.

Payments amounting to £14 were made to two artists for broadcasts which were cancelled, and replaced by important relays from abroad.

A payment of £50 was made for a recorded performance which was not broadcast because of the death of the speaker recorded.

A payment of £8 was made to an artist who was not employed in a programme after he had been engaged.

L. Ó BROIN,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
29th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## DEFENCE

See also Report of Comptroller and Auditor General.

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Defence Forces (including certain Grants-in-Aid) under the Defence Act, 1954 (No. 18 of 1954), and for certain administrative Expenses in connection therewith; for certain Expenses under the Offences against the State Acts, 1939 and 1940 (No. 13 of 1939 and No. 2 of 1940) and the Air-raid Precautions Acts, 1939 and 1946 (No. 21 of 1939 and No. 28 of 1946); for Expenses in connection with the issue of Medals, etc.; and for a Grant-in-Aid of the Irish Red Cross Society (No. 32 of 1938).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Pay of Officers, Cadets, N.C.O.'s and Privates ...	2,333,979	2,300,654	33,325	—
A.1.—Military Educational Courses abroad... ..	3,367	1,443	1,924	—
A.2.—Expenses of Equitation Teams at Horse Shows ...	8,500	3,673	4,827	—
A.3.—Bounties, Rewards and Gratuities ... ..	4,393	4,906	—	513
B.—Marriage Allowance ...	404,839	404,839	—	—
C.—Pay of Civilians attached to Units ... ..	664,768	672,408	—	7,640
D.—Pay of Chaplains and Officiating Clergymen ...	11,042	10,346	696	—
E.—Pay of Officers of Medical Corps, etc. ... ..	112,425	104,769	7,656	—
F.—Medicines and Instruments... ..	14,850	12,019	2,831	—
G.—Subsistence and other Allowances ... ..	65,000	65,986	—	986
H.—Transport of Troops ...	57,981	57,158	823	—
I.—Conveyance of Stores, etc... ..	3,005	2,747	258	—
J.—Mechanical Transport ...	86,778	72,754	14,024	—
K.—Provisions and Allowances in lieu ... ..	566,807	567,881	—	1,074

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
L.—Petrol and Oils ... ..	85,000	83,967	1,033	—
M.—Clothing and Equipment ...	188,786	142,238	46,548	—
N.—Animals and Forage ... ..	10,090	9,944	146	—
O.—General Stores ... ..	122,664	102,657	20,007	—
O.1.—Assistance to Civil Aviation	5	—	5	—
P.—Defensive Equipment ... ..	60,297	90,104	—	29,807
P.1.—Civil Defence ... ..	51,567	23,912	27,655	—
P.2.—Naval Service ... ..	210,070	162,896	47,174	—
Q.—Engineer Stores ... ..	13,895	11,624	2,271	—
R.—Fuel, Light and Water in kind and Fuel Oils ... ..	170,700	165,069	5,631	—
S.—Barrack Maintenance and New Works ... ..	135,512	115,999	19,513	—
S.1.—Marine Transport Service (Vessels) ... ..	18,581	19,586	—	1,005
T.—Military Lands ... ..	7,030	5,975	1,055	—
U.—Compensation ... ..	9,800	6,881	2,919	—
V.—Barrack Services ... ..	52,410	47,211	5,199	—
W.—Insurance ... ..	61,392	58,910	2,482	—
X.—Incidental Expenses ... ..	25,266	14,662	10,604	—
X.1.—Telegrams, Telephones and Postage ... ..	50,150	48,749	1,401	—
X.2.—Hospital Treatment of Soldiers' Dependants ...	3,000	686	2,314	—
X.3.—Irish Red Cross Society (Grant-in-Aid) ... ..	15,450	13,852	1,598	—
Y.—Office of the Minister for Defence: Salaries, Wages and Allowances... ..	287,500	290,723	—	3,223
Y.1.—Travelling Expenses of Office Staff ... ..	3,800	2,890	910	—
Y.2.—The Reserve Defence Force	459,482	417,209	42,273	—
Y.3.—The Reserve Defence Force— An Fórsa Cosanta Áitiúil and An Slua Muirí (Grants- in-Aid) ... ..	19,000	18,561	439	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.A.—Expenses in connection with the Offences against the State Acts, 1939 and 1940	18,309	26,527	—	8,218
B.B.—Medals, etc. ... ..	760	124	636	—
Balances Irrecoverable ... ..	—	726	—	726
GROSS TOTAL ...£	6,418,250	6,163,265	308,177	53,192
			Surplus of Gross Estimate over Expenditure £254,985	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> Z.—Appropriations in Aid ...	209,690	209,465	£225	
NET TOTAL ...£	6,208,560	5,953,800	Net Surplus to be surrendered £254,760	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Commission on insurance premiums collected from Officers of the Defence Forces ... ..	—	826
Compensation paid by an insurance company in respect of damage by fire to Hut No. 13, Longford Military Barracks ... ..	—	1,128
		£1,954

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—The saving is due to the average strength being below that for which provision was made.
- A.1.—Vacancies on courses were less than expected.
- A.2.—The saving is due mainly to the non-attendance of teams at American Shows.
- A.3.—The excess is due to payment of extension-of-service bounties being greater than expected.
- C.—The excess is due to general increases in pay.
- D.—There was a reduction in the number of officiating clergymen required.
- E.—The average strength was below that for which provision was made.
- F.—The saving is due to the demands for drugs, dressings and X-rays, etc., being less than expected. Expenditure includes sums amounting to £2 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).

- I.—The expenditure on the conveyance of officers' furniture and effects was less than expected.
- J.—The saving is due to the expenditure on vehicles and spare parts being less than expected and also to a reduction in the amount of road tax paid. Expenditure includes a sum of £12 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).
- K.—Expenditure includes a sum of £14 being excess expenditure incurred as a result of default in contract (S.9/12/40). Expenditure also includes £33 paid to a contractor due to the removal of subsidy on butter (S.9/7/53).
- M.—The saving is due to non-delivery of uniform cloth, etc., within the year.
- O.—The saving is due to purchases being less than expected and non-deliveries of stores ordered.
- P.—The excess is due to an increase in the cost of certain equipment.
- P.1.—The saving is due to grants to local authorities being less than expected and to deliveries of stores and equipment not being up to expectations. In addition, due to siting difficulties, the construction of local training ranges had to be deferred. Expenditure includes a sum of £10 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).
- P.2.—The saving is due mainly to the deferment of the major overhaul and refit of a corvette. In addition, stores and equipment were not purchased to the extent originally proposed. Expenditure includes a sum of £18 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).
- Q.—The saving is due mainly to a reduction in the cost of stores and equipment. Expenditure includes a sum of £1 paid to a contractor in respect of a clerical error made when tendering (S.9/13/39).
- S.—The saving is due to deliveries of stores being less than expected. Expenditure includes four sums totalling £61 paid to contractors in respect of clerical errors made when tendering (S.9/13/39).
- S.1.—The excess is due mainly to pay increases.
- T.—The saving is due to the reduced cost of maintenance.
- U.—It is not possible to forecast accurately the expenditure under this heading.
- V.—The saving is due to a reduction in purchases and public laundry charges.
- W.—The average strength was below that for which provision was made.
- X.—The saving is due mainly to reduced expenditure on advertising.
- X.2.—The number receiving hospital treatment was less than expected consequent on the operation of the Health Act, 1953.
- X.3.—The saving is due to a reduction in the grant payable in respect of the maintenance of refugees from North China.
- Y.—The excess is due to increases in remuneration.
- Y.1.—The saving is due to a reduction in travelling by the office staff.
- Y.2.—The saving is due mainly to the fact that deliveries of uniform clothing, etc., were slower than expected and also that a smaller number of the First Line Reserve reported for training than had been anticipated.

A.A.—The excess is due to the cost of maintaining internees.

B.B.—The saving is due to the number of medals purchased being less than expected.

Balances Irrecoverable.—Special subhead opened with Department of Finance authority.  
See Statement of Losses.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Revenue from lands and premises ... ..	23,000	20,310
2. Sale of surplus land ... ..	18,300	22,942
3. Deductions from officers' pay in respect of occupation of official quarters ... ..	26,000	23,945
4. Sale of surplus stores and unserviceable clothing ... ..	10,000	12,305
5. Receipts from dental workshops ... ..	350	339
6. Receipts from clothing issued on repayment ... ..	5,500	4,638
7. Sale of manure, etc. ... ..	250	179
8. Sale of cast horses ... ..	1,000	1,339
9. Sale of hides and offals ... ..	5,000	4,069
10. Sale of supplies on repayment ... ..	63,000	69,774
11. Revenue from bands ... ..	1,350	1,096
12. Receipts on discharge by purchase ... ..	600	548
13. Refunds in respect of treatment and maintenance of patients in military hospitals ... ..	4,600	3,675
14. Receipts in respect of barrack damages ... ..	750	997
15. Receipts for fuel, light and water and barrack services ... ..	16,000	9,634
16. Transport on repayment and refunds in respect of damaged vehicles ... ..	3,000	2,138
17. Refunds for warrants issued on repayment ... ..	6,000	6,072
18. Receipts from stores issued on repayment ... ..	2,500	1,708
19. Engineer services rendered on repayment ... ..	800	439
20. Show prizes ... ..	1,500	590
21. Refunds in respect of services of seconded officers ... ..	2,000	2,907
22. Receipts for X-ray and aerial photographs... ..	1,000	975
23. Receipts for use of power for private wireless sets ... ..	90	50
24. Refunds in respect of telephones ... ..	2,000	2,718
25. Receipts from civil defence equipment sold to local authorities ... ..	100	3,632
26. Miscellaneous ... ..	15,000	12,446
	£209,690	£209,465

1. The deficiency is due mainly to a decrease in lettings owing to the disposal of military lands.

2. Land Bonds received in the previous year were disposed of within the year 1958-59.

3.—9. (inclusive), 11.—20. (inclusive), and 22.—24. (inclusive).—It was not possible to forecast with a greater degree of accuracy the receipts under these headings.

10. The surplus is due to an increase in the repayment rates.

21. The surplus is due to the secondment of more officers than had been anticipated.

25. The surplus is due to the sale of stores which had been on loan to local authorities.

26. Receipts under this heading are difficult to foresee and accurate estimation is not possible. These include:—

(a) Purchase of officers' cars—refunds of advances ... ..	£6,249
(b) Occupation of married quarters ... ..	£1,662
(c) Recoveries in respect of payments charged in prior years ... ..	£2,421

## LOSSES STATEMENT

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1958-59 Vote	Cash Losses charged to Balances Irrecoverable, 1958-59
	£	£
<b>I.—LOSSES CONSEQUENT ON THEFT, FRAUD OR NEGLIGENCE, PROVED OR SUSPECTED</b>		
1. Five cases of theft caused a gross loss of £162		
The following recoveries were made :—		
(a) A person responsible was tried and a sum of £40 was recovered, £10 was withheld from his wages and materials valued £11 were recovered.		
(b) Disciplinary action was taken and £2 deducted from the pay of a soldier responsible.		
(c) Materials valued at £17 were recovered. (S.4/34/49)	82	—
2. Cases of damage to Army vehicles in which negligence on the part of military personnel was suspected or proved. Disciplinary action was taken in certain cases and sums amounting to £46 were recovered against a gross loss of £1,365. Spares valued £20 were salvaged in one case (S.4/34/49, S.6/13/53 and S.4/25/56) ... ..	1,299	—
3. Loss of or damage to stores. Two cases due to negligence involving a loss of £41. Disciplinary action was taken and the sum of £13 was recovered (S.4/34/49 and S.4/6/58)	28	—
4. Five cases of damage to buildings (Government property) arising out of accidents involving Army vehicles resulted in a loss of £58. Disciplinary action was taken in one case and the sum of £7 was recovered (S.4/25/56) ... ..	51	—
<b>II.—OTHER LOSSES</b>		
5. Cases of damage to Army vehicles not due to negligence, including expenditure incurred under mutual forbearance agreements, etc. The total amount involved was £724 of which sums amounting to £63 were recovered (S.4/67/37 and S.4/25/56) ... ..	661	—
6. Loss of or damage to stores for which negligence could not be attributed to any person (S.8/19/45, S.4/3/48, S.4/34/49 and S.4/25/56)	827	—
7. Damage to naval vessels for which negligence could not be attributed to any person (S.4/34/49 and S.4/27/51) ... ..	666	—

Particulars of cases with reference to Department of Finance authorities	Deficiencies of Stores and other Losses not affecting the 1958-59 Vote	Cash Losses charged to Balances Irrecoverable, 1958-59
	£	£
8. Four cases of damage to aircraft (£75, £2,500, £906 and £52) in which Courts of Enquiry found that no person was responsible through negligence or want of care resulted in a loss of £3,533. Items valued at £2,000 were salvaged (S.8/29/39 and S.4/25/56) ...	1,533	—
9. Debit balances on non-effective soldiers' accounts (S.4/25/56) ... ..	82	30
10. Value of clothing found to be deficient on desertion of members of the Defence Forces (S.4/25/56) ... ..	680	—
11. Two slaughtered beasts were condemned as unfit for human consumption. The total loss was £143, but the sum of £17 was borne by the contractor and £6 was realised from the sale of the hides (S.7/16/31 and S.4/10/34)	120	—
12. Waiver of claims in respect of:—		
(a) default in a contract (£94)		
(b) default in a contract (£23)		
(c) repatriation charges in respect of two soldiers of the Defence Forces (£5)		
(d) cost plus carriage and packing of an item found broken on receipt from contractor (£1)		
The total loss was £339, but the sum of £210 was recovered from the contractor in one case, £5 was recovered from the pay of an Army Officer concerned in another case, and £1, being balance of pay, was withheld in the cases of the two soldiers (S.9/12/40, S.4/34/49 and S.8/2/57) ... ..	—	123
13. Payment to Canteen Board for unsaleable material returned. The stores were sold to the Canteen Board in previous years for re-sale to troops. The type of store was, however, superseded and no further sales to the troops were possible (S.8/8/47) ...	—	573
TOTAL ...£	6,029	726

## EXTRA REMUNERATION (exceeding £50)

Two Army Officers received allowances of £230 each from Vote 1 for performing the duties of Aides-de-Camp to the President.

An Army Officer received an allowance of £154 from Vote 3 for performing the duties of Aide-de-Camp to the Taoiseach.

An Army Officer received an allowance of £80 from Vote 55 for professional services in connection with Wireless Broadcasting.

Two Army Officers received allowances of £142 and £13, respectively, from Vote 29 for technical services rendered in connection with the inspection of industrial explosives.

## NOTES

This Account includes the sum of £4,800 in respect of pay and allowances of Army Officers on loan to other Departments.

The Account of another Department includes expenditure of £346 in respect of remuneration of staff temporarily lent, without repayment, to this Department.

Stores surplus to Army requirements, valued at £41, £136, £1,349 and £44 were taken over by the Department of Posts and Telegraphs, the Office of Public Works, the Department of Industry and Commerce and the Department of Lands, respectively. Carriage charges on the stores transferred to the Department of Industry and Commerce, amounting to £64 were met from the Vote for Defence (S.8/16/45 and S.99/17/58).

Stores valued at £3, £173 and £30 which were surplus to the requirements of the Department of Industry and Commerce, the Department of Agriculture and the Department of Justice, respectively, were taken over by this Department (S.103/3/53, S.7/8/53 and S.13/29/34).

Expenditure amounting to £539 was incurred during the year in granting facilities to the Department of Justice (S.4/77/43).

Expenditure amounting to £12 was incurred within the year on behalf of the Department of Justice on hospital treatment of a detainee (S.4/9/58).

Supplies of uniform material, amounting in value to £6,292 in 1957-58 and £5,698 in 1958-59, were borrowed by other Departments from stocks, the property of this Department, held by the Department of Posts and Telegraphs. These stocks are to be replaced as and when required (S.41/2/58).

Five claims for services rendered, totalling £28, against civilians were waived as recoveries were not practicable (S.4/96/36, S.4/51/39, S.4/95/39 and S.4/34/49).

A sum of £28 due by way of arrears of rent and rent in lieu of notice, in respect of a letting of four cottages and an adjoining boathouse at Dun Daibhisigh, Co. Cork, was abandoned (S.55/14/43).

Through an error in calculation, a sum of £9 which was part of a prize won by the Army Equitation team at an International Horse Show, was not paid and was waived (S.4/18/56).

The following losses to buildings by fire not covered by insurance were sustained :—

	£
Military Police hut, Hare Park Barrier, Kildare ... ..	10
Annexe (bathroom) to Officers' Mess, Ceant Barracks, Curragh Training Camp ... ..	10
Concrete hut, Ballinshinagh Camp, Kilpeddar ... ..	168
McDonagh Barracks, Curragh Training Camp (Married Quarters and Orderly Room) ... ..	3

A fire which occurred at Longford Barracks caused damage to a hut amounting to £1,128. The hut was on loan to the County Longford Vocational Education Committee and the loss was recovered from an insurance company.

Two contractors who tendered for surplus and unserviceable stores failed to complete the purchases, resulting in a loss of £82 (S.9/12/40).

Roadside fences—civilian property—damaged as a result of collisions by Army lorries were repaired by the Army at a cost of £21 (S.4/25/56).

The following expenditure was incurred in sending 50 Army Officers to the Lebanon for duty with the United Nations Observer Group :—

Subhead		£
H.	Travelling ...	2
M.	Clothing ...	2,532
X.	Entertainment ...	50

In addition, clothing valued £325 and medical kits valued £264 were issued on loan to the officers (S.4/61/34).

A further sum of £150 was paid as travelling expenses of the family of an Army Officer attached to the United Nations Truce Supervision Organisation (S.4/16/58).

Two amounts, totalling £519 in respect of claims against third parties for loss of services arising from accidents to personnel, were abandoned as irrecoverable. In seven cases involving sums of £57, £450, £262, £154, £91, £595 and £114, compromise payments of £30, £100, £50, £77, £45, £217 and £45 were accepted (S.4/14/54).

The sum of £165,500 received from the Vote for Remuneration (No. 67) was credited as follows :—

Subhead		£
A.	...	131,842
B.	...	15,522
C.	...	3,137
D.	...	463
P.2.	...	1,217
Y.	...	500
Y.2.	...	12,819
		<u>£165,500</u>

*Ex-gratia* payments were sanctioned by the Minister for Finance as follows :—

£	
20	to the Manager of a national school towards the cost of repair and decoration of the school, the use of which was provided free of rent for training of a unit of An Fórsa Cosanta Áitiúil. Subhead Y.2. (S.15/3/49).
4	to an ex-Private of the Defence Forces towards the cost of artificial dentures. Subhead F. (S.4/6/45).
15	to a civilian employee of the Department in respect of additional hours worked. Subhead C. (S.5/4/51).
20	to an Officers' Mess, being part of the cost of replating table ware which is State property. Subhead V. (S.4/2/59).

AODH MAC BRÁDAIGH,  
Oifigeach Cuntasaíochta.

AN ROINN COSANTA,  
21 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
Comptroller and Auditor General.

## ARMY PENSIONS

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Wound and Disability Pensions, Further Pensions and Married Pensions, Allowances and Gratuities (No. 26 of 1923, No. 12 of 1927, No. 24 of 1932, No. 15 of 1937, No. 2 of 1941, No. 14 of 1943, No. 3 of 1946, Nos. 19 and 28 of 1949, No. 23 of 1953 and No. 19 of 1957); Military Service Pensions, Allowances and Gratuities (No. 48 of 1924, No. 26 of 1932, No. 43 of 1934, No. 33 of 1938, No. 5 of 1944, Nos. 11 and 34 of 1945, Nos. 7 and 29 of 1949, No. 5 of 1953 and No. 12 of 1957); Pensions, Allowances and Gratuities (No. 37 of 1936, No. 9 of 1948, No. 30 of 1950, No. 27 of 1952, No. 4 of 1953 and No. 17 of 1957); Payments in respect of Compensation for Members of the Local Defence Force (No. 19 of 1946 and No. 15 of 1949); and for sundry Contributions and Expenses in respect thereof, etc.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>ARMY PENSIONS BOARD</b>				
A.—Salaries, Wages and Allowances ... ..	6,298	6,389	—	91
B.—Travelling Expenses ...	10	—	10	—
<b>REFEREE AND ADVISORY COMMITTEE</b>				
C.—Salaries, Wages and Allowances ... ..	6,734	6,561	173	—
D.—Travelling Expenses ...	900	911	—	11
<b>PENSIONS, ALLOWANCES, ETC.</b>				
E.—Wound and Disability Pensions and Gratuities, etc.	177,500	168,987	8,513	—
F.—Allowances and Gratuities to Dependants, etc. ...	67,500	71,382	—	3,882
G.—Surgical and Medical Appliances ... ..	1,000	855	145	—
H.—Hospital Treatment ...	1,600	1,869	—	269
I.—Military Service Pensions ...	604,000	603,941	59	—
J.—Defence Forces (Pensions) Schemes, 1937 to 1957 ...	390,000	400,471	—	10,471

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
K.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	2,700	2,375	325	—
L.—Incidental Expenses ...	2,500	2,571	—	71
M.—Connaught Rangers (Pensions) Acts, 1936 to 1957	1,510	1,409	101	—
N.—Compensation for Death or Personal Injuries sustained by Members of the Local Defence Force and Medical and other Expenses in connection therewith ...	3,598	1,679	1,919	—
O.—Special Allowances to Persons who served in Easter Week, to Persons awarded Medals and to Persons granted Pensions under the Connaught Rangers (Pensions) Acts ...	387,400	374,636	12,764	—
P.—MacSwiney (Pension) Act, 1950 ...	500	500	—	—
Q.—Pensions Act, 1952 ...	1,000	1,000	—	—
TOTAL ...£	1,654,750	1,645,536	24,009	14,795

Surplus to be surrendered ... £9,214

Extra Receipts payable to Exchequer			Estimated	Realised
			£	£
Refunds of overpayments ...	...	...	—	837
Recoveries in respect of pension liability ...	...	...	—	401
				<u>£1,238</u>

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

E.—The saving is due largely to factors such as that pensions remained unpaid as life certificates were not forthcoming or addresses were unknown; that pensions ceased on review and that warrants were not presented for payment within the year.

F.—The excess is due mainly to the number of awards under Part II of the Army Pensions Act, 1953, being greater than anticipated.

G.—The number of appliances requiring replacement or repair was less than anticipated.

H.—The number of pensioners requiring hospital treatment cannot be foreseen.

- J.—The excess is due mainly to the number of new cases coming on pay being greater than expected.
- K.—The number of applicants attending for medical examination was less than expected.
- M.—Payment of pensions could not be made in two cases because the whereabouts of the persons concerned are unknown.
- N.—Contemplated increases in the rates of compensation with retrospective effect were not sanctioned within the year and this accounts mainly for the saving.
- O.—The average annual rate of allowance was less than estimated.

## NOTES

Subhead L. includes an extra-statutory payment of £140 in respect of medical and other expenses incurred by a pensioner (P.19/10/32).

In addition to cash recoveries of overpayments accounted for under Exchequer Extra Receipts, recoveries as under, in respect of overpayments included in the Accounts of previous years, have been made either by deduction from or by withholding pensions or allowances to which the pensioners concerned were entitled—

<i>Subhead</i>			£
E.	...	...	51
I.	...	...	137
O.	...	...	1,600

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the Accounts of previous years, have been treated as irrecoverable (P.19/1/58, P.20/6/58, P.19/12/53 and P.19/2/59)—

<i>Subhead</i>			£
I.	...	...	3
O.	...	...	553

The sum of £200 received from the Vote for Remuneration (No. 67) was credited to Subhead A.

AODH MAC BRÁDAIGH,  
*Oifigeach Cuntasatochta.*

AN ROINN COSANTA,  
15 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## EXTERNAL AFFAIRS

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, 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
	£	£	£	£
<b>HEADQUARTERS</b>				
A.1.—Salaries, Wages and Allowances ... ..	73,341	75,574	—	2,233
A.2.—Travelling Expenses ... ..	700	1,414	—	714
A.3.—Incidental Expenses ... ..	1,700	2,274	—	574
A.4.—Telegrams, Telephones and Postage ... ..	5,030	5,639	—	609
A.5.—Subscriptions to Inter-Governmental Legal Bodies	660	465	195	—
<b>REPRESENTATIVES ABROAD</b>				
B.1.—Salaries, Wages and Allowances ... ..	290,000	288,600	1,400	—
B.2.—Travelling Expenses ... ..	15,000	11,500	3,500	—
B.3.—Postage, Stationery, Telegrams and Telephones ...	14,000	13,989	11	—
B.4.—Incidental Expenses ... ..	2,690	2,753	—	63
B.5.—Repatriation and Maintenance of destitute Irish Persons abroad ... ..	100	71	29	—
<b>MISCELLANEOUS</b>				
C.1.—Cultural Relations with other Countries (Grant-in-Aid) ... ..	2,100	2,057	43	—
C.2.—Information Material ... ..	8,000	4,688	3,312	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
C.3.—Official Entertainment ...	6,000	7,250	—	1,250
GROSS TOTAL ...£	419,321	416,274	8,490	5,443
			Surplus of Gross Estimate over Expenditure £3,047	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct— D.—Appropriations in Aid ...	5,471	4,396	£1,075	
			Net Surplus to be surrendered	
NET TOTAL ...£	413,850	411,878	£1,972	

	Estimated	Realised
	£	£
Extra Receipts payable to Exchequer	3,500	3,324

Details of the above receipts are as follows:—

Miscellaneous fees ... ..	7
Profit on exchange ... ..	186
Fees for consular services on estates ... ..	1,540
Bank interest on sub-accountants' balances ... ..	76
Repayments of expenditure on repatriation and maintenance ... ..	46
Refund of cost of commercial reports ... ..	40
Recovery of expenditure charged in prior years ... ..	428
Proceeds from sale of pamphlets issued by the Department... ..	12
Proceeds from sale of publications and from rental of film issued by the Cultural Relations Committee ... ..	339
Honoraria paid to officials for four addresses in the United States and an article in an American magazine ... ..	641
Miscellaneous ... ..	9

#### EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—Excess due to increases in remuneration granted to Civil Servants.
- A.2.—Expenditure arising out of attendance by officers from Headquarters at conferences abroad was higher than anticipated.
- A.3.—It was not possible to keep expenditure on the purchase and postage of essential newspapers and periodicals within the amount provided in the estimate.
- A.4.—Accurate estimation is not possible for postage, telegram and telephone services, and there was an increase in certain postage rates during the year.

- A.5.—The total amount of the subscriptions had not been determined when the estimate was prepared.
- B.2.—Transfers and other travel of officers abroad were less than anticipated.
- B.5.—Due to the nature of the service provided, accurate estimation is difficult.
- C.2.—Some of the projects envisaged under this subhead were not undertaken in the financial year.
- C.3.—The purpose of this subhead is of a nature which does not permit of forecasting with precision the level of expenditure.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Sum recoverable in respect of salaries, etc., of staff seconded to C6ras Tr6cht6la, Teoranta, etc. ... ..	5,466	4,396
2. Miscellaneous ... ..	5	—
	£5,471	£4,396

## NOTES

The sum of £67,573 was paid to the Office of the Revenue Commissioners for fee stamps in use in connection with consular services provided by the Department.

Accounts of other Departments include expenditure of approximately £1,739 in respect of staff lent, without repayment, to this Department.

An *ex-gratia* payment of £72 was made to one member of the staff in respect of an accident sustained in the course of her duty (P.7/11/48).

Claims amounting to £71 for refund of expenditure on repatriation were abandoned as irrecoverable (S.71/9/53).

In accordance with the new procedure adopted for the preparation of the Appropriation Accounts, the amounts brought to charge under some subheads for the quarter ended 31st March, 1959, were arrived at on an estimated basis. When the final figures are available in respect of that quarter, any necessary adjustments will be made and included in the Appropriation Account for the year ending 31st March, 1960.

C. C. CREMIN,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
16th June, 1959.

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

LIAM 6 CADHLA,  
*Comptroller and Auditor General.*

## INTERNATIONAL CO-OPERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for contributions to the Council of Europe, the Organisation for European Economic Co-operation and the United Nations; and for other expenses in connection therewith.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>COUNCIL OF EUROPE</b>				
A.1.—Contribution towards the Expenses of the Council ...	11,200	10,167	1,033	—
A.2.—Travelling Expenses ...	4,500	4,835	—	335
A.3.—Incidental Expenses ...	250	197	53	—
<b>ORGANISATION FOR EUROPEAN ECONOMIC CO-OPERATION</b>				
B.1.—Contribution towards the Expenses of the Organisation ...	13,500	14,437	—	937
B.2.—Travelling Expenses ...	4,450	3,442	1,008	—
B.3.—Incidental Expenses ...	70	599	—	529
<b>UNITED NATIONS</b>				
C.1.—Contribution to the United Nations ...	33,000	28,650	4,350	—
C.2.—Travelling Expenses ...	6,000	8,014	—	2,014
C.3.—Incidental Expenses ...	1,200	1,145	55	—
C.4.—Contribution to the United Nations Children's Fund	3,650	3,650	—	—
C.5.—Contribution towards Technical Assistance Programme	3,650	3,650	—	—
C.6.—Contribution towards the United Nations Emergency Force ...	16,500	16,061	439	—
TOTAL ...	97,970	94,847	6,938	3,815

Surplus to be surrendered ... £3,123

Extra Receipts payable to Exchequer	Estimated		Realised
	£	£	£
Recovery of expenditure charged in prior years ...	...	—	172

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.1.—The rate of exchange applicable to the payment of the contribution proved more favourable than that used for the purpose of the estimate.
- A.2.—Excess due mainly to increased rates of subsistence allowance.
- A.3.—Precise estimation is difficult.
- B.1.—The overall budget of the Organisation proved higher than anticipated.
- B.2.—Saving due to the fact that the number of meetings held for discussions in connection with the proposed European Free Trade Area was less than provided for.
- B.3.—The expenditure under this head includes the cost of incidental entertainment by officers of other Departments which had been provided for under Subhead B.2.
- C.1.—The estimate of Ireland's contribution to the expenses of the United Nations had to be assessed before final details of the United Nations budget were available.
- C.2.—Excess due to the attendance of the Minister and officers at a Special Session of the Assembly of the United Nations, the slightly larger size of the delegation to the Thirteenth Session of the General Assembly, and the fact that the Minister's attendance at the Session was longer than at previous Sessions.

## NOTE

In accordance with the new procedure adopted for the preparation of the Appropriation Accounts, the amounts brought to charge under some subheads for the quarter ended 31st March, 1959, were arrived at on an estimated basis. When the final figures are available in respect of that quarter, any necessary adjustments will be made and included in the Appropriation Account for the year ending 31st March, 1960.

C. C. CREMIN,

*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
16th June, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## OFFICE OF THE MINISTER FOR SOCIAL WELFARE

ACCOUNT of the sum expended, in the year ended 31st March, 1959,  
compared with the sum granted, for the Salaries and Expenses  
of the Office of the Minister for Social Welfare

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	1,185,000	1,166,503	18,497	—
B.—Travelling Expenses ... ..	38,200	41,331	—	3,131
C.—Incidental Expenses ... ..	1,340	1,183	157	—
D.—Telegrams, Telephones, Postal Expenses, etc. ... ..	46,870	50,274	—	3,404
E.—Provision of Rooms for Official Purposes ... ..	600	619	—	19
F.—Manufacture of Insurance Stamps ... ..	790	790	—	—
G.—Advertising ... ..	480	337	143	—
H.—Insured Persons' Medical Certificates ... ..	119,600	119,499	101	—
I.—Blind Pensions Medical Certificates ... ..	370	236	134	—
J.—Subscription, etc., to International Organisation ... ..	280	151	129	—
K.—Transport and Compensation	3,290	4,091	—	801
M.—Losses ... ..	—	21	—	21
GROSS TOTAL ...£	1,396,820	1,385,035	19,161	7,376
			Surplus of Gross Estimate over Expenditure £11,785	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i>			£7,395	
L.—Appropriations in Aid ... ..	926,020	918,625		
NET TOTAL ...£	470,800	466,410	Net Surplus to be surrendered £4,390	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving was due to vacancies remaining unfilled and retrenchment of posts. A sum of £5,000 was received from the Vote for Remuneration (No. 67).
- B.—Excess mainly due to increased travelling by the outdoor staff and increased motor mileage rates.
- C.—The provision for miscellaneous expenditure proved to be greater than required.
- D.—Postal expenses were greater than expected.
- E.—Estimated as closely as practicable.
- G.—Saving mainly due to expenditure on non-recurrent advertising being less than was expected.
- I.—The number of certificates issued was less than anticipated.
- J.—Travelling and subsistence expenses were less than expected owing to a reduction in the number of Departmental delegates to a meeting of the International Social Security Association.
- K.—Increase mainly due to expenditure on replacements being greater than expected.
- M.—Cash shortages at Local Offices not exceeding £2 in any case (except one for the sum of £3) and not involving suspicion of fraud or culpable negligence on the part of officers of the Department, and an irrecoverable overpayment of £1 wages to a Temporary Clerk for excess annual leave (S.70/1/47, S.73/3/54 and E.95/1/59).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipt from the Social Insurance Fund in pursuance of Section 40 (2) of the Social Welfare Act, 1952 ...	924,300	916,966
2. Receipts from sale of motor cars and parts ...	180	106
3. Repayment in respect of agency services performed on behalf of the British Ministry of Pensions and National Insurance ... ..	640	645
4. Impressed stamping fees ... ..	330	339
5. Miscellaneous ... ..	570	569
	<u>£926,020</u>	<u>£918,625</u>

1. The deficiency in the amount of administration expenses recovered from the Social Insurance Fund is, in the main, a consequential effect of the saving on subhead A.

2. The number of cars sold was less than anticipated.

## EXTRA REMUNERATION (exceeding £50)

An Assistant Principal Officer received £245 from the Vote for Wireless Broadcasting in respect of broadcasting fees.

Twenty-three Clerical Officers received sums varying between £51 and £106 in respect of overtime.

## NOTES

This Account includes expenditure of £2,696 in respect of remuneration of staff temporarily lent, without repayment, to other Departments.

The Account of another Department includes expenditure of £525 in respect of the remuneration of an officer temporarily lent, without repayment, to this Department.

In two cases of damage to Departmental vehicles claims for £4 and £13 were abandoned on a mutual forbearance basis and a halving basis, respectively (S.48/1/51).

In two other cases of damage to Departmental vehicles no claim against the public arose. In one case the damaged vehicle realised £80 on sale, resulting in a net loss of £94, while in the other case the scrap value of the vehicle was estimated at £65, thus entailing a net loss of £96 (S.48/1/51).

P. J. KEADY,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
30 Bealtaine, 1959,

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SOCIAL INSURANCE

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for payments to the Social Insurance Fund (No. 14 of 1950 and No. 11 of 1952).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Payment to the Social Insurance Fund under Section 39 (9) of the Social Welfare Act, 1952				
<i>Original</i> £4,213,000				
<i>Supplementary</i> 177,000				
	4,390,000	4,390,000	—	—
B.—Investment Return ...	38,000	37,170	830	—
TOTAL				
<i>Original</i> £4,251,000				
<i>Supplementary</i> 177,000				
	£ 4,428,000	4,427,170		
Surplus to be surrendered ... £			830	

## NOTE

Payments out of subhead A. in any financial year are provisional as expenditure and income of the Social Insurance Fund are not known until after the close of the year.

P. J. KEADY,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
12 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## SOCIAL ASSISTANCE

## See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for Old Age Pensions and Pensions to Blind Persons, Children's Allowances, Unemployment Assistance, Widows' and Orphans' Non-contributory Pensions, and for Sundry Miscellaneous Social Welfare Services, including Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Old Age Pensions... ..	10,400,000	10,366,152	33,848	—
B.—Children's Allowances ...	7,095,000	7,072,584	22,416	—
C.—Unemployment Assistance ...	1,350,000	1,399,910	—	49,910
D.—Widows' and Orphans' Non-contributory Pensions ...	1,724,000	1,644,802	79,198	—
E.—Grants under the Education (Provision of Meals) Acts, 1914 to 1930, as amended	81,500	76,187	5,313	—
F.—Grants under the School Meals (Gaeltacht) Acts, 1930 and 1933 ... ..	10,000	9,135	865	—
G.—Welfare of the Blind ...	15,000	13,713	1,287	—
H.—Grants towards the Supply of Fuel for Necessitous Families ... ..	162,000	167,178	—	5,178
I.—Grants towards the Supply of Footwear for Necessitous Children ... ..	37,500	35,366	2,134	—
K.—Assistance paid in Error and Irrecoverable ... ..	—	290	—	290
L.—Extra-Statutory Grants ...	—	697	—	697
<b>GROSS TOTAL ...£</b>	<b>20,875,000</b>	<b>20,786,014</b>	<b>145,061</b>	<b>56,075</b>
			Surplus of Gross Estimate over Expenditure £88,986	
	Estimated	Realised	Surplus of Appropriations in Aid realised	
<i>Deduct—</i> J.—Appropriations in Aid ...	314,000	330,357	£16,357	
<b>NET TOTAL ...£</b>	<b>20,561,000</b>	<b>20,455,657</b>	<b>Total Surplus to be surrendered £105,343</b>	

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A. and B.—Estimated as closely as practicable.
- C.—The numbers of recipients of unemployment assistance were somewhat higher than expected.
- D.—The average number and weekly value of pensions in payment were less than anticipated.
- E. and I.—Saving due to expenditure by certain local authorities being less than expected.
- F.—Saving due to final certificates of expenditure in the case of two local authorities not being available before the close of the financial year.
- G.—Saving was mainly due to the fact that an expected final payment to a Dublin institution (which had closed down) did not arise during the year.
- H.—Excess mainly due to the number of beneficiaries being greater than anticipated.
- K.—Unrecovered balances of social assistance overpayments hitherto held in suspense and now treated as irrecoverable (S.73/3/54).
- L.—Grants made on grounds of equity in old age pensions and widows' and orphans' pensions cases where, owing to causes beyond the pensioners' control, payment was impracticable within the prescribed periods (S.88/3/52, S.88/1/48 and F.64/4/37).

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Contributions from County Borough and Urban Area Councils under Section 26 of the Unemployment Assistance Act, 1933, as amended by the Unemployment Assistance (Amendment) Acts, 1938 and 1940	305,000	301,041
2. Recoveries in cash under Section 9 (2) of the Old Age Pensions Act, 1908, etc. ... ..	5,300	15,131
3. Recoveries of children's allowances overpaid ...	100	65
4. Recoveries of unemployment assistance overpaid ...	300	778
5. Recoveries of widows' and orphans' non-contributory pensions overpaid ... ..	290	1,564
6. Repayments from the Social Insurance Fund of interim payments of social assistance ... ..	3,000	11,435
7. Miscellaneous ... ..	10	343
	<u>£314,000</u>	<u>£330,357</u>

1. Anticipated instalments of contributions did not come to hand until after the close of the financial year.

2., 3., 4., 5., 6. and 7. Receipts under these heads cannot be accurately forecast. The surpluses under 2. and 5. result in the main from revised recovery procedures. The surplus under 6. is mainly an accounting effect of the earlier closing of the Appropriation Account.

## NOTES

In addition to cash recoveries of overpayments accounted for under Subhead J., recoveries as under, in respect of overpayments included in the relevant Accounts of previous years, have been made by deduction from assistance to which the persons concerned were entitled—

					£
Old Age Pensions	...	...	...	...	2,624
Children's Allowances	...	...	...	...	850
Unemployment Assistance	...	...	...	...	477
Widows' and Orphans' Non-contributory Pensions					783

The undermentioned sums, made up of unrecovered balances of overpayments which were included in the relevant Accounts of previous years, have been treated as irrecoverable (S.73/3/54)—

					£
Old Age Pensions	...	...	...	...	10,640
Children's Allowances	...	...	...	...	17
Widows' and Orphans' Non-contributory Pensions					184

P. J. KEADY,  
*Accounting Officer.*

AN ROINN LEASA SHÓISIALAIGH,  
30 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## HEALTH

See also Report of Comptroller and Auditor General

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Salaries and Expenses of the Office of the Minister for Health (including Oifig an Ard-Chláraitheora), and certain Services administered by that Office, including Grants to Local Authorities and miscellaneous Grants.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
ADMINISTRATION, ETC.				
A.—Salaries, Wages and Allowances ... ..	194,400	190,511	3,889	—
B.—Travelling Expenses ...	4,500	4,679	—	179
C.—Incidental Expenses ...	500	443	57	—
D.—Telegrams, Telephones and Postage ... ..	2,750	3,077	—	327
E.—Expenses in connection with International Congresses, etc. ... ..	11,480	12,732	—	1,252
F.1.—Statutory Inquiries ...	100	346	—	246
F.2.—Expenses in connection with Consultative Health Councils, etc. ... ..	560	560	—	—
F.3.—Dissemination of Information and Advice on Health	7,500	5,213	2,287	—
G.—Vaccine Lymph Supply ...	2,220	2,257	—	37
MISCELLANEOUS				
H.—Grants to Health Authorities	8,200,000	8,054,462	145,538	—
I.—Contributions to Local Authorities for the improvement of County Homes and for alternative Accommodation for certain Classes hitherto maintained therein	9,300	9,597	—	297
J.—Grants to Voluntary Agencies	19,000	12,019	6,981	—
K.—Grant to An Bord Altranais	2,250	1,701	549	—

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
<b>OIFIG AN ARD-CHLÁRAITHEORA</b>				
L.1.—Salaries, Wages and Allowances ... ..	25,600	24,902	698	—
L.2.—Travelling Expenses ...	450	504	—	54
L.3.—Superintendent and District Registrars ... ..	3,300	3,280	20	—
L.4.—Incidental Expenses ...	450	441	9	—
L.5.—Compensation ... ..	1,760	1,745	15	—
<b>GROSS TOTAL ...£</b>	<b>8,486,120</b>	<b>8,328,469</b>	<b>160,043</b>	<b>2,392</b>
			Surplus of Gross Estimate over Expenditure £157,651	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
<i>Deduct—</i> M.—Appropriations in Aid ...	333,220	328,327	£4,893	
<b>NET TOTAL ...£</b>	<b>8,152,900</b>	<b>8,000,142</b>	Net Surplus to be surrendered £152,758	

Extra Receipts payable to Exchequer	Estimated	Realised
	£	£
Compensation for loss of services of injured officers ...	—	159

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

- A.—Saving due mainly to non-filling of certain posts (£3,000) and to vacancies which arose during the year (£4,800), offset by expenditure in respect of increases in remuneration (£3,900).
- C.—The number of advertisements was less than had been anticipated.
- D.—The telephone service was utilised to a greater extent than had been anticipated.
- E.—A special contribution of £1,779 was made to the World Health Organisation towards the Malaria Eradication Programme.
- F.1.—Expenditure under this subhead depends on the number and duration of inquiries held during the year and consequently is difficult to estimate accurately.
- F.3.—The necessity for publicity by way of press advertising and window bill display did not arise during the year and a saving of £2,000 was thereby effected.
- H.—Saving which represents approximately 1.8 per cent. of the provision, was due mainly to decreased local expenditure on the T.B. services.

- J.—Certain grants previously paid directly from the Vote to nursing associations in respect of district nursing services are now paid initially by health authorities.
- K.—The deficit on the working of An Bord Altranais was not as great as had been anticipated by that body when preparing its estimates.
- L.2.—Inspection work was undertaken to a greater extent than usual outside the Dublin area.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Local Taxation Account in respect of Licence Duties Grant (£262,200) and Estate Duty Grant (£52,700) under Sections 5 and 6, respectively, of the Health Services (Financial Provisions) Act, 1947	314,900	308,696
2. Costs payable by local authorities in relation to inquiries	330	417
3. Fees for renewal of licences to private mental hospitals	240	286
4. Fees under the Therapeutic Substances Act, 1932, and the Dangerous Drugs Act, 1934	900	941
5. Recovery of salaries of officers on loan to outside bodies	1,670	3,107
6. Recovery from health authorities of cost of vaccine lymph supply	2,020	2,006
7. Sums repayable by health authorities under Section 60 of the Nurses Act, 1950	850	620
8. Repayment by the Voluntary Health Insurance Board in respect of loan under Section 16 of the Voluntary Health Insurance Act, 1957 (No. 1 of 1957)	800	1,479
9. Searches and certified copies of entries of births, deaths and marriages	11,500	10,771
10. Miscellaneous	10	4
	<u>£333,220</u>	<u>£328,327</u>

5. During the course of the year an officer (Chief Medical Adviser) was seconded to the World Health Organisation. That secondment, which had not been anticipated, yielded a receipt of £1,392.

7. The receipt under this head is based on the expenditure under Subhead K. in 1957-58. As explained in the note to the Appropriation Account for that year, expenditure on the subhead was less than had been anticipated.

8. Interest on the loan, from the dates of issue up to the date of payment of the first instalment of repayment annuity was paid in one sum within the year and was not funded.

9. The demand for certificates was slightly less than the average for previous years.

P. Ó CINNÉIDE,  
*Accounting Officer.*

AN ROINN SLÁINTE,  
26 Bealtaine, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## DUNDRUM ASYLUM

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the Expenses of the Maintenance, etc., of Patients in Dundrum Asylum (8 & 9 Vict., c. 107; and No. 19 of 1945).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
A.—Salaries, Wages and Allowances ... ..	35,960	35,899	61	—
B.—Victualling Patients and Rations for Staff ...	6,670	6,383	287	—
C.—Uniforms, Clothing for Patients, etc. ... ..	2,040	1,860	180	—
D.—Travelling and Incidental Expenses ... ..	930	1,099	—	169
E.—Telegrams, Telephones and Postage ... ..	185	182	3	—
F.—Farm and Garden... ..	600	494	106	—
GROSS TOTAL ...£	46,385	45,917	637	169
			Surplus of Gross Estimate over Expenditure £468	
	Estimated	Realised	Deficiency of Appropriations in Aid realised	
Deduct—				
G.—Appropriations in Aid ...	1,505	1,333	£172	
NET TOTAL ...£	44,880	44,584	Net Surplus to be surrendered £296	

Number of Patients estimated for ... .. 84

Daily average number of patients maintained ... .. 84

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT

A.—£1,060 was received from the Vote for Remuneration (No. 67).

B.—Saving due to consumption of certain food items being less than estimated.

C.—Issue of certain articles of uniform clothing had to be postponed pending decision on type of uniform.

D.—Excess due to increased cost of maintenance of patients in outside hospitals (£100); purchase of increased quantities of cigarettes and tobacco (£30) and increased expenditure on miscellaneous unforeseen items.

F.—Saving due to non-purchase of cattle in respect of which a provision of £100 was included in the estimate.

## APPROPRIATIONS IN AID

	Estimated	Realised
	£	£
1. Receipts from Attendants for rations ... ..	620	562
2. Receipts from farm and garden (including value of produce used in the Asylum) ... ..	625	421
3. Receipts from leatherwork, rug and mat-making ...	215	274
4. Miscellaneous ... ..	45	76
	£1,505	£1,333

These receipts cannot be accurately estimated.

W. J. COYNE,  
*Accounting Officer.*

27th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## REPAYMENT OF TRADE LOANS ADVANCES

ACCOUNT of the sum expended, in the year ended 31st March, 1959, 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 (3)).

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayment of Advances under the Trade Loans (Guarantee) Acts ... ..	7,000	5,912	1,088	—

Surplus to be surrendered ... £1,088

## EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT

The receipts from the sale of the assets by the Receiver were higher than was anticipated.

J. C. B. MACCARTHY,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th May, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## REMUNERATION

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for payment of certain Remuneration.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Remuneration (Civil Service, Defence Forces, Garda Síochána, National School Teachers, Secondary Teachers, Vocational Teachers)	987,000	958,649	28,351	—

Surplus to be surrendered ... £28,351

## DETAILS OF EXPENDITURE AS COMPARED WITH ESTIMATE

	Estimate	Expenditure
	£	£
Civil Service ... ..	372,000	350,534
Defence Forces ... ..	165,000	165,000
Garda Síochána ... ..	156,000	153,100
National School Teachers ... ..	216,000	216,000
Secondary Teachers ... ..	56,000	52,545
Vocational Teachers ... ..	22,000	21,470
	<u>£987,000</u>	<u>£958,649</u>

## NOTE

The total expenditure in 1958-59 on increases in remuneration which followed from or arose out of certain agreements reached under conciliation and arbitration machinery is shown on the following statement:—

Vote No.	Service	Met out of savings on the Departmental Vote	Borne on this Vote	Total
		£	£	£
1.	President's Establishment ... ..	—	175	175
2.	Houses of the Oireachtas ... ..	1,820	—	1,820
3.	Department of the Taoiseach ... ..	—	465	465
4.	Central Statistics Office ... ..	4,562	—	4,562
5.	Comptroller and Auditor General ... ..	973	—	973
6.	Office of the Minister for Finance ... ..	4,580	—	4,580
7.	Office of the Revenue Commissioners ... ..	30,500	29,000	59,500
8.	Office of Public Works ... ..	4,565	10,000	14,565

Vote No.	Service	Met out of savings on the Departmental Vote	Borne on this Vote	Total
		£	£	£
9.	Public Works and Buildings ...	676	—	676
10.	Employment and Emergency Schemes	2,160	—	2,160
12.	State Laboratory ...	1,000	—	1,000
13.	Civil Service Commission ...	1,545	—	1,545
20.	Law Charges ...	585	1,000	1,585
21.	Miscellaneous Expenses ...	30	—	30
22.	Stationery Office ...	897	2,600	3,497
23.	Valuation and Boundary Survey ...	1,145	1,000	2,145
24.	Ordnance Survey ...	28	3,600	3,628
26.	Agriculture ...	43,400	—	43,400
27.	Office of the Minister for Justice ...	1,480	1,000	2,480
28.	Garda Síochána ...	—	154,400	154,400
29.	Prisons ...	2,414	3,300	5,714
30.	District Court ...	—	2,700	2,700
31.	Circuit Court ...	—	4,250	4,250
32.	Supreme Court and High Court of Justice	389	2,550	2,939
33.	Land Registry and Registry of Deeds	3,894	100	3,994
34.	Public Record Office ...	311	—	311
35.	Charitable Donations and Bequests ...	—	200	200
36.	Local Government ...	1,900	4,500	6,400
37.	Office of the Minister for Education ...	7,800	—	7,800
38.	Primary Education ...	9,000	216,000	225,000
39.	Secondary Education ...	—	52,545	52,545
40.	Technical Instruction ...	—	21,470	21,470
41.	Science and Art ...	900	1,500	2,400
42.	Reformatory and Industrial Schools ...	—	137	137
45.	National Gallery ...	84	345	429
46.	Lands ...	18,852	—	18,852
47.	Forestry ...	10,055	—	10,055
48.	Fisheries ...	1,116	—	1,116
49.	Roinn na Gaeltachta ...	3,568	—	3,568
50.	Industry and Commerce ...	11,741	—	11,741
51.	Transport and Marine Services ...	—	411	411
52.	Aviation and Meteorological Services ...	—	12,854	12,854
53.	Industrial and Commercial Property Registration Office ...	—	787	787
55.	Posts and Telegraphs ...	45,000	260,000	305,000
57.	Defence ...	36,703	165,500	202,203
58.	Army Pensions ...	99	200	299
59.	External Affairs ...	4,784	—	4,784
61.	Office of the Minister for Social Welfare	35,945	5,000	40,945
64.	Health ...	114,860 (a)	—	(a)114,860
65.	Dundrum Asylum ...	679	1,060	1,739
	TOTAL ...£	410,040	958,649	1,368,689

(a) Includes £110,000 in respect of employees of Health Authorities.

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
3rd July, 1959.

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

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## REPAYMENTS TO CONTINGENCY FUND

ACCOUNT of the sum expended, in the year ended 31st March, 1959, compared with the sum granted, for the repayment to the Contingency Fund of certain Miscellaneous Advances.

Service	Grant	Expenditure	Expenditure compared with Grant	
			Less than Granted	More than Granted
	£	£	£	£
Repayments to the Contingency Fund ... ..	5,922	5,922	—	—

T. K. WHITAKER,  
*Accounting Officer.*

DEPARTMENT OF FINANCE,  
20th May, 1959.

I certify that this Account, and the appended Account, have been examined under my directions, and are correct.

LIAM Ó CADHLA,  
*Comptroller and Auditor General.*

## CONTINGENCY FUND DEPOSIT ACCOUNT

## AN ACCOUNT OF RECEIPTS AND PAYMENTS IN THE YEAR ENDED 31ST MARCH, 1959, IN CONNECTION WITH THE CONTINGENCY FUND

RECEIPTS		PAYMENTS	
	£		£
Balance at 1st April, 1958:—		Advances in anticipation of Votes of the Oireachtas:—	
Capital of Fund	20,000	Vote for President's Establishment ...	1,250
Less Advances outstanding	5,577	Vote for Repayments to Contingency Fund:—	
	14,423	Stamp duty remitted on deeds and other instruments for Public Departments ...	235
Repayment of Advances from Votes of the Oireachtas:—		Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	23
Vote for Repayments to Contingency Fund:—		State bounty on birth of triplets ...	15
Stamp duty remitted on deeds and other instruments for Public Departments ...	537	Centenarians bounty ...	80
Stamp duty remitted or refunded on deeds and other instruments for representatives in Ireland of external Governments ...	5,275	Balance at 31st March, 1959:—	353
State bounty on birth of triplets ...	15	Capital of Fund ...	20,000
Centenarians bounty ...	95	Less Advances outstanding ...	1,258
	5,922		18,742
			<u>£20,345</u>

DEPARTMENT OF FINANCE,  
28th May, 1959.T. K. WHITAKER,  
*Accounting Officer.*



# INDEX

## TO THE

### APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1958-59, AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

(Titles of Votes are shown in Clarendon Type).

	PAGE		PAGE
Acquisition of Land ...	137, 139, 158	<b>Army Pensions</b> ...	189
Acquisition of Land (Allotments) (Amendment) Act, 1934 ...	61, 97	Army Pensions Board ...	189
Acquisition of Land (Assessment of Compensation) ...	46	Art, National College of ...	121, 123
<b>Advanced Studies, Dublin Institute for</b> ...	128	<b>Art, Science and</b> ...	120
Advertisements in Government Publications ...	48	Arterial Drainage ...	16, 18, 21
Advisory Committee, Referee and ...	189	Arts Act, 1951 ...	33
Agency Payments 38, 166, 167, 176		<b>Assistance, Social</b> ...	201
Agricultural Education and Development ...	58	Assistance, Unemployment ...	201, 202
Agricultural and Fishery Products (Regulations of Export) Act ...	62, 68	<b>Asylum, Dundrum</b> ...	207
<b>Agricultural Grants, Supplemen- tary</b> ...	43	Atomic Energy Committee 34, 36, 37	
Agricultural Land, Relief of Rates on ...	43	Attorney General, Office of the ...	44
Agricultural Loans ...	67, 72	Audit Fees ...	8, 99
Agricultural Produce (Cereals) Acts ...	61, 68	<b>Auditor General, Comptroller and Aviation and Meteorological Services</b> ...	8 158
Agricultural Produce (Eggs) Acts	61, 67	Awards for Acts of Bravery ...	77
Agricultural Produce (Fresh Meat) Acts ...	61, 68	Bankruptcy Court Fees ...	92
Agricultural Produce (Potatoes) Act ...	61	Bankruptcy Percentages ...	92
Agricultural Production Council	60	Banks, Remuneration of ...	29
Agricultural Research ...	58	<b>Bequests, Charitable Donations and</b>	96
Agricultural Scholarships ...	59	Blake Fund, Carlisle and ...	107
Agricultural Schools and Farms	58, 66	Blind Persons, Pensions to ...	201
Agricultural Societies and Shows	59	Blind, Welfare of the ...	201
Agricultural Wages Acts ...	61	Bogs, Development Works in ...	26
<b>Agriculture</b> ...	58	Bord Altranais, An ...	204
Agriculture, County Committees of	59	Bord Failte Eireann ...	164
Air Navigation and Transport Acts	160	Bord Ghaeltarra Eireann ...	145
Airports ...	158, 159, 160, 161	Bord Iascaigh Mhara, An ...	141
Air-raid Precautions Acts ...	180	Bord Uchtála, An ...	77
<b>Allowances, Superannuation and Retired</b> ...	38	Botanic Gardens ...	59
American Grant Counterpart Special Account 67, 142, 146, 152		<b>Boundary Survey, Valuation and</b>	50
Ancient Manuscripts, Facsimile Reproduction of ...	52	Bovine Tuberculosis Order, 1926	61
Arbitration Board, Civil Service	34, 37	Bovine Tuberculosis Eradication	60, 67
Arbitration Board, Teachers' ...	36, 37	Bravery, Awards for Acts of ...	77
Ard-Chláraitheora, Oifig an	204, 205	British Government, Repayments by ...	39, 57, 168, 198
		<b>Broadcasting, Wireless</b> ...	178
		Burke Memorial Fund ...	114
		Business Names, Registry of ...	13
		Capital Investment Advisory Committee ...	34, 37
		Carlisle and Blake Fund ...	107
		Cattle Diseases Fund ...	73
		Censorship, Film ...	77
		Censorship of Publications ...	77
		Central Criminal Court ...	91
		Central Fund Receipts and Issues	viii

	PAGE		PAGE
<b>Central Statistics Office</b> ...	6	Cultural Services ...	120, 145
<b>Charitable Donations and Bequests</b> ...	96	Customs Co-Operation Council ...	12
Charleville Endowment ...	113		
Chief Justice Fees ...	92		
Chief Medical Officer for the Civil Service ...	9	Dáil Éireann ...	3
Children's Allowances ...	202	Dairy Produce Acts ...	61, 68
38, 166, 176, 201, ...	202	Dairy Produce (Price Stabilisation) Acts ...	61, 68, 75
<b>Chomhairle Ealaíon, An</b> ...	33	Dairy Produce (Price Stabilisation) Fund ...	75
Chomhairle Leabharlanna, An ...	98	Dairy Science ...	59
Church Surplus Grant, Interest on Church Temporalities Fund ...	134	Dangerous Drugs Act, 1934 ...	206
68, 105, 118, ...	134	Decimal Coinage Committee, Metric System and ...	36, 37
<b>Circuit Court</b> ...	89	Deeds, Registry of ...	93
Ciste Shéamais A. Mhic Shuibhne ...	114	<b>Defence</b> ...	180
Citizenship and Nationality Certificates ...	77	Defence Forces (Pensions) Schemes ...	189
Civil Defence ...	181	Defence of Public Servants ...	44
Civil Service Arbitration Board ...	34	<b>Department of the Taoiseach</b> ...	5
<b>Civil Service Commission</b> ...	31	Derrynane, Trust, Limited ...	46
Coast Life Saving Service ...	154, 155	Destructive Insects and Pests Acts ...	61
Colleges, Preparatory ...	103, 104	Detention, Places of ...	127
Colleges, Training ...	103, 104	Discharged Prisoners' Aid Societies ...	83
<b>Colleges, Universities and</b> ...	129	Diseases in Cattle, Prevention of ...	60
Comhdháil Náisiúnta na Gaeilge ...	121	Diseases of Animals Acts ...	61
<b>Commerce, Industry and</b> ...	148	Distressed Seamen, Relief of ...	154
<b>Commercial Property Registration Office, Industrial and</b> ...	163	<b>District Court</b> ...	87
<b>Commission, Civil Service</b> ...	31	<b>Donations and Bequests Charitable</b> ...	96
Commission, Irish Land ...	131	Drainage Works ...	16, 18
Commission, Local Appointments ...	31	Drámaíocht sa Ghaeltacht ...	145
Commissioners of Irish Lights ...	156	Dramatic Productions in Irish ...	121
<b>Commissions and Special Inquiries</b> ...	34	<b>Dublin Institute for Advanced Studies</b> ...	128
Companies Registration ...	13	Dublin Metropolitan Police, Pensions, etc. ...	80
Compensation Allowances ...	38, 167, 176	Dundalk Engineering Works ...	150
Compensation, Personal Injuries ...	38, 46, 79, 154, 190	<b>Dundrum Asylum</b> ...	207
<b>Comptroller and Auditor General</b> ...	8	Dúnlaoi, Teoranta ...	122
Comptroller and Auditor General, Report of the ...	iii	<b>Ealaíon, An Chomhairle</b> ...	33
Concerts, Public ...	178	Education and Development, Agricultural ...	58
Connaught Rangers (Pensions) Acts ...	190	Education, Council of ...	101
Consular Services ...	193	Education, Forestry ...	137
Consultative Health Councils ...	204	Education Military ...	180
Contingency Fund Deposit Account ...	213	<b>Education, Office of the Minister for Education, Primary</b> ...	101, 103
<b>Contingency Fund, Repayments to Co-Operation, International</b> ...	195	Education (Provision of Meals) Acts ...	201
Córas Iompair Éireann ...	154, 156	<b>Education, Secondary</b> ...	111
Córas Tráchtála, Teo. ...	149	Education, Vocational ...	117, 153
Council of Education ...	101	Egg and Poultry Production ...	59
Council of Europe ...	195	<b>Electoral Act and the Juries Act, Expenses under the</b> ...	42
Council of Law Reporting, Incorporated ...	46	<b>Employment and Emergency Schemes</b> ...	26
Counsel, Fees to ...	44	Engineering Expenditure (Post Office) ...	166, 172, 173, 174
County Borough and Urban Area Councils, Receipts from (Unemployment Assistance Acts) ...	202	Engineering Works ...	18
County Committees of Agriculture ...	59	Entertainment, Official ...	178, 193
Court Officers Act, 1926 ...	91	Erasmus Smith Endowment ...	115
Creameries, Sales of ...	62	Estate Duty Appeals ...	46
Criminal Prosecutions, Expenses of Cross-Channel Freight Rates Tribunal ...	35, 36, 37	Estate Duty Grant ...	68, 206
Cultural Institutions ...	46	Estates, Improvement of ...	132
Cultural Relations with other Countries ...	192	European Economic Co-operation, Organisation for ...	195

	PAGE
Exchequer Extra Receipts ...	iv
<b>Expenses, Miscellaneous</b> ...	46
<b>Expenses under the Electoral Act and the Juries Act</b> ...	42
Export Guarantee ...	150
<b>External Affairs</b> ...	192
Extra-Statutory Grants ...	38, 201
Fair Trade Commission ...	150
Farm Buildings Scheme ...	60
Fee Stamps 4, 13, 32, 46, 78, 82, 88, 90, 92, 94, 95, 135, 194	
Film Censorship ...	77
Film Institute of Ireland, National	122
Films of Irish Historical Interest	121, 125
<b>Finance, Office of the Minister for</b>	9
Fines, District Court ...	87
<b>Fisheries</b> ...	140
Fisheries (Tidal Waters) Acts ...	142
Flax Act, 1936 ...	61
Folklore Commission, Irish ...	122
Food Subsidies ...	148
Footwear for Necessitous Children	201
Foras Talúntais, An ...	59
Foras Tionscal, An ...	150
Foreign Exchange Account ...	iv
Foreshores ...	154, 156
<b>Forestry</b> ...	137
Foyle Fisheries ...	141, 142
Frankfurt Fair ...	150
Friendly Societies, Committee on	35, 36, 37
Fuel for Necessitous Families	201
Fuel Subsidy ...	148
Gaeilge, Coimisiún um Athbheóchan na ...	36, 37
Gaeltacht and Breac-Ghaeltacht, Bonus to Parents, etc. ...	145
<b>Gaeltachta, Roinn na</b> ...	145
Gaeltacht Holiday Scholarships ...	145
Gaeltacht Housing ...	145
<b>Gallery, National</b> ...	130
<b>Garda Síochána</b> ...	79
Garda Síochána, Pensions, etc.	79, 80
Garda Síochána Reward Fund ...	82
Gas Regulation Acts ...	152
Genealogical Researches ...	123
General Cattle Diseases Fund ...	73
Geological Survey Office ...	151
Glasshouse Crops in Gaeltacht Areas ...	16, 72
<b>Government Property, Rates on Government Stocks, Management of</b> ...	29
Grain Importers (Éire), Ltd. ...	151
Grain Storage (Loans) Act, 1951	61, 68, 72
Grants, Extra-Statutory ...	38, 201
Grants-in-Aid (see under name of receiving service)	
Grants, Injury ...	38, 176
Grass Meal Project, Glenamoy, Committee on ...	36, 37

	PAGE
Gratuities 80, 83, 132, 176, 180, 189	154, 155
Great Northern Railway Board	156
Hackney Car, etc., Licences ...	81
Harbours ...	21, 154
Hardiman, Mary A., Bequest ...	119
<b>Health</b> ...	204
Heraldic Museum ...	125
<b>High Court of Justice, Supreme Court and</b> ...	91
Historical Documents ...	95
Historical Records, Irish	120, 125
Historical Sciences, Committee of	122
Horse Breeding Act, 1934 ...	61, 67
Horticultural Crops ...	59
<b>Houses of the Oireachtas</b> ...	3
Housing Acts ...	97
Housing Grants ...	97, 145
Income Taxation Commission	34, 36, 37
Incorporated Council of Law Reporting ...	46
<b>Industrial and Commercial Property Registration Office</b> ...	163
Industrial Development Authority	149
Industrial, Provident and Friendly Societies, Committee on	35, 36, 37
Industrial Research and Standards, Institute for ...	149
<b>Industrial Schools, Reformatory and Industries, Marine Products</b>	145, 146
<b>Industry and Commerce</b> ...	148
Information Material ...	192
Injuries Compensation, Personal	38, 46, 79, 154, 190
Injuries to Property ...	46
Injury Grants ...	38, 176
Inland Fisheries ...	140
<b>Inquiries, Commissions and Special Inquiries, Shipping Casualties</b> ...	34, 154
<b>Institute for Advanced Studies, Dublin</b> ...	128
Institute for Industrial Research and Standards ...	149
<b>Instruction, Technical</b> ...	117
Insurance Act, 1953 ...	150
<b>Insurance, Social</b> ...	200
<b>International Co-Operation</b> ...	195
International Organisations, Expenses in connection with	6, 12, 58, 97, 140, 148, 158, 159, 163, 165, 192, 195, 197, 204
Inter-Parliamentary Activities ...	3
Investment Return ...	200
Irish Agricultural Organisation Society ...	59
Irish and Bilingual Schools ...	111
Irish Church Fund ...	17
Irish Committee of Historical Sciences ...	122
Irish Countrywomen's Association	59

	PAGE
Irish, Dramatic Productions in	121
Irish Folklore Commission ...	122
Irish Land Commission ...	131
Irish Legal Terms Advisory Committee ...	77
Irish Lights Commissioners ...	156
Irish Manuscripts Commission ...	121
Irish, Publications in ...	121, 123
Irish Red Cross Society	180, 181
Irish Stakes, The ...	46
Irish Text Books ...	111, 112
Irish Vocabularies ...	101
Judges, Circuit ...	89
Judgments Registry Fees ...	92
Judicature Fees ...	92
Juries Act, Expenses under the Electoral Act and the	42
Jurors Lists ...	89, 90
Justice, Office of the Minister for	77
Keeper of State Papers ...	95
Killurry or Nelan Fund ...	106
Laboratory Grants ...	111
<b>Laboratory, State</b> ...	30
Labour Court ...	149
Land Acts ...	97, 131, 132
Land Bond Fund ...	132
Land Commission, Irish ...	131
Land Project ...	60, 62
<b>Land Registry and Registry of Deeds</b>	93
<b>Lands</b> ...	131
<b>Law Charges</b> ...	44
Leamy Endowment ...	103
Legal Terms, Irish, Advisory Committee ...	77
Library, National ...	120, 121, 125
Licence Duties Grant ...	206
Licence Fees, Wireless ...	178
Licences, Hackney Car, etc. ...	81
Licences, Publicans' ...	90
Life Saving Service, Coast	154, 155
Lighthouse Fund, General ...	12
Lismore Endowment ...	113
Live Stock Breeding Act, 1925 ...	61, 67
Live Stock, Improvement of ...	59
Loans, Agricultural ...	67, 72
Local Appointments Commission	31

	PAGE
Local Authorities (Combined Purchasing) Act, 1925 ...	99
Local Authorities, Grants to	43, 97, 98, 140, 204
Local Authorities (Works) Act, 1949	98
Local Defence Force ...	189, 190
<b>Local Government</b> ...	97
Local Loans Fund 10, 15, 16, 45, 132, 135	
Local Security Force ...	79, 112
Local Taxation Grant 68, 112, 142, 206	
Lunacy Percentages ...	91
McEney Memorial Scholarship Fund ...	110
MacSwiney (Pension) Act, 1950	190
<b>Management of Government Stocks</b>	29
Manufacturing Accounts, Prisons	86
Manuscripts, Ancient, Facsimile Reproduction of ...	52
Manuscripts Commission, Irish	121
Maps, Sales, etc., of 48, 53, 54, 55	
Marine Products Industries	145, 146
<b>Marine Services, Transport and</b>	154
Marine Works Act, 1902 ...	17
Marketing of Agricultural Produce	74
Medical Referees ...	38
Mental Treatment Act, 1945 ...	81
Mercantile Marine Office Fees	156
Merchant Shipping Acts	13, 154
<b>Meteorological Services, Aviation and</b> ...	158
Metric System and Decimal Coinage Committee ...	36, 37
Military Service Pensions, etc.	189
Milk and Dairies Act ...	68
Milk Production, Improvement of	59
Minerals Development ...	149, 152
<b>Miscellaneous Expenses</b> ...	46
Model Schools ...	103
Mulock, The Henry P., Charity ...	107
Murphy Bequest ...	125
Museum, Heraldic ...	125
Museum, National ...	120, 125
Music, Summer Courses in ...	122
National College of Art	121, 123
National Development Fund iv, 16, 21, 25, 28, 76, 100, 136, 143, 152, 157	
National Film Institute of Ireland	122
<b>National Gallery</b> ...	130
National Library ...	120, 121, 125
National Museum ...	120, 125

	PAGE
National School Teachers' Super-annuation ... ..	103, 105
National Stud ... ..	59, 67
National Theatre Society, Ltd. ...	46
Nationality and Citizenship Certificates ... ..	77
Naval Service ... ..	181
Nelan Fund, Killury or ... ..	106
Nurses Act, 1950 ... ..	206
Offences against the State Acts	180, 182
<b>Office of Public Works</b> ... ..	15
<b>Office of the Minister for Education</b>	101
<b>Office of the Minister for Finance</b>	9
<b>Office of the Minister for Justice</b>	77
<b>Office of the Minister for Social Welfare</b> ... ..	197
<b>Office of the Revenue Commissioners</b>	11
O'Halloran, Father, Memorial Fund	109
Oifig an Ard-Chláraitheora	204, 205
t-Oireachtas, An ... ..	121
Oireachtas Debates ... ..	47
<b>Oireachtas, Houses of the</b> ... ..	3
Oireachtas Restaurant ... ..	3
Old Age Pensions ... ..	201, 202
<b>Ordnance Survey</b> ... ..	52
Organisation for European Economic Co-Operation ... ..	195
Our Lady's Home ... ..	87
Outturn of the Year ... ..	iii
Parental Moneys ... ..	127
Pasteurisation of Separated Milk	60, 67
Parks ... ..	18, 21
Patents ... ..	163
Paymaster-General's Office ... ..	9
Peatland Experimental Station ...	58, 66
Pension Fund, Secondary Teachers'	111
<b>Pensions, Army</b> ... ..	189
Pensions, Blind Persons ... ..	201
Pensions Board, Army ... ..	189
Pensions, etc., Dublin Metropolitan Police ... ..	80
Pensions, etc., Garda Síochána ...	79, 80
Pensions, Old Age ... ..	201, 202
Pensions, Royal Irish Constabulary	39
Pensions, Widows' and Orphans'	201, 202
Personal Injuries Compensation	38, 46, 79, 154, 190
Phoenix Park National School	18

	PAGE
Pig Progeny Testing Station ... ..	58, 66
Pigs and Bacon Acts ... ..	61, 68
Pigs and Bacon Commission ... ..	60
Post Office Savings Bank ... ..	168
<b>Posts and Telegraphs</b> ... ..	165
Posts and Telegraphs, Superannuation, etc., Charges	166, 176
Poultry and Egg Production ... ..	59
Preparatory Colleges ... ..	103, 104
<b>President's Establishment</b> ... ..	2
<b>Primary Education</b> ... ..	103
<b>Prisons</b> ... ..	83
Prisons, Manufacturing Accounts of	86
Prosecutions, Criminal, Expenses of	44
Public Concerts ... ..	178
Public Libraries Act, 1947 ... ..	98
<b>Public Record Office</b> ... ..	95
Public Servants, Defence of ... ..	44
Public Trustee ... ..	131
<b>Public Works and Buildings</b> ... ..	18
<b>Public Works, Office of</b> ... ..	15
Publican's Licences ... ..	90
Publications, Censorship of ... ..	77
Publications in Irish ... ..	121, 123
Publications, Government, Advertisements in ... ..	48
Publications, Sales of ... ..	48, 193
Rates on Agricultural Land, Relief of ... ..	43
<b>Rates on Government Property</b> ... ..	56
Rates on Premises occupied by Representatives of External Governments ... ..	56
<b>Record Office, Public</b> ... ..	95
Red Cross Society, Irish	180, 181
Referee and Advisory Committee	189
<b>Reformatory and Industrial Schools</b>	127
Registration Council (Secondary Education ... ..	102, 116
<b>Registration Office, Industrial and Commercial Property</b> ... ..	163
Registration of Title Act, 1942 ... ..	93
<b>Registry of Deeds, Land Registry and</b> ... ..	93
Reid Bequest ... ..	108
Relief of Distress ... ..	26
Relief of Distressed Seamen ... ..	154
<b>Remuneration</b> ... ..	210
Repatriation and maintenance of destitute Irish persons abroad	192, 193
<b>Repayment of Trade Loans Advances</b>	209
<b>Repayments to Contingency Fund</b>	212

	PAGE		PAGE
Report of the Comptroller and Auditor General ... ..	iii	Sheriffs ... ..	89
Representatives Abroad ... ..	192	Shipping Casualties, Inquiries ...	154
Research, Agricultural ... ..	58	Ships, Survey and Inspection of ...	156
Research and Standards, Institute for Industrial ... ..	149	Slaughter of Cattle and Sheep Acts	61, 68
Research Grants ... ..	58, 122	Smith, Erasmus, Endowment ... ..	115
Research, Veterinary ... ..	58, 66	<b>Social Assistance</b> ... ..	201
Restaurant, Oireachtas ... ..	3	<b>Social Insurance</b> ... ..	200
<b>Retired Allowances, Superannuation and</b> ... ..	38	Social Insurance Fund 12, 40, 48, 56, 168, 198, 200, 202	
<b>Revenue Commissioners Office of the</b> ... ..	11	Social Welfare Act, 1952 ... ..	198, 200
Reward Fund, Garda Síochána ...	82	<b>Social Welfare, Office of the Minister for</b> ... ..	197
Road Fund ... ..	13, 30, 81, 99	<b>Special Inquiries, Commissions and</b> ...	34
Roads Act, 1920 ... ..	81	Sporting Rights ... ..	21, 138, 142
Road Traffic Act, 1933 ... ..	81, 99	Stamps, Fee ( <i>See</i> Fee Stamps)	
Road Transport Acts ... ..	82, 152	<b>State Laboratory</b> ... ..	30
<b>Roinn na Gaeltachta</b> ... ..	145	State Papers, Keeper of ... ..	95
Rosse Fund ... ..	161	State Solicitors ... ..	44
Royal Irish Constabulary, Pensions	39	<b>Stationery Office</b> ... ..	47
Rural Groups Advisory Service ...	59	Statistical Inquiries, Special ... ..	6
Rural Organisations, Grants to ...	59, 67	<b>Statistics Office, Central</b> ... ..	6
Salmon Conservancy Fund ... ..	144	Statutory Inquiries ... ..	97, 204
Salmon Export Licences ... ..	142	Stock and Store Accounts ... ..	iv
Salmon Research Trust ... ..	141	Stud, National ... ..	59, 67
Savings Bank, Post Office ... ..	168	Subsidies ... ..	58, 60, 62, 148
Savings Committee ... ..	34, 36, 37	<b>Superannuation and Retired Allowances</b> ... ..	38
<b>Schemes, Employment and Emergency</b> ... ..	26	( <i>See</i> also Posts and Telegraphs, Superannuation, etc., Charges).	
Scholarships, Agricultural ... ..	59	Superannuation of Teachers 103, 105, 111	
Scholarships, Gaeltacht Holiday	145	<b>Supplementary Agricultural Grants</b> ...	43
Scholarships, Secondary Schools	111	<b>Supreme Court and High Court of Justice</b> ... ..	91
Scholarships, Technical Instruction ... ..	117	Surrender of Balances, 1957-58 ...	iv
Scholarships, University ... ..	121	<b>Survey, Ordnance</b> ... ..	52
School Books, Free ... ..	103	<b>Survey, Valuation and Boundary</b> ...	50
School Meals (Gaeltacht) Acts ...	201	<b>Taoiseach, Department of the</b> ... ..	5
Schools and Farms, Agricultural ...	58, 66	Tea Importers, Ltd ... ..	151
<b>Schools, Reformatory and Industrial Science and Art</b> ... ..	127	Teachers' Salaries Committee ... ..	36, 37
Sea Fisheries ... ..	140	Teachers, Superannuation of 103, 105, 111	
Sea Fisheries Association ... ..	142	Technical Assistance 62, 67, 141, 145, 150, 195	
Seamen, Compensation and other Payments to ... ..	155	<b>Technical Instruction</b> ... ..	117
Seamen, Distressed, Relief of ...	154	<b>Telegraphs, Posts and</b> ... ..	165
Seanad Éireann ... ..	3	Telephone Capital ... ..	22, 166, 177
Seanad Electoral Law Commission	36, 37	Television Commission ... ..	35, 36, 37
<b>Secondary Education</b> ... ..	111	Theatre Society, Ltd., National ...	46
Secondary Teachers' Arbitration ...	36, 37	Therapeutic Substances Act, 1932	206
<b>Secret Service</b> ... ..	41	Tithe Gaeltachta ... ..	145
Shannon Free Airport Development Company ... ..	158	Torthai Mara ... ..	145, 146
Shannon Navigation ... ..	17, 18	<b>Tourism</b> ... ..	164
		Tourist Traffic Acts ... ..	152, 164
		<b>Trade Loans Advances, Repayment of</b> ... ..	206

	PAGE		PAGE
Trade Loans (Guarantee) Act, 1939 ... ..	152, 209	Veterinary Research ... ..	58, 66
Trade Marks and Designs ... ..	163	Vocabularies, Irish ... ..	101
Training College Fees ... ..	103, 104	Vocational Education ... ..	117, 153
Training Colleges ... ..	103, 104	Voluntary Health Insurance ... ..	206
<b>Transport and Marine Services</b> ... ..	154	Voters Lists ... ..	89
Treaty, Allowances under Article 10 of ... ..	38, 167, 176	Water Supplies ... ..	60
Trustee, Public ... ..	131	Weights and Measures Acts ... ..	152
Unemployment Assistance ... ..	201, 202	Whale Fisheries Act, 1937 ... ..	140, 142
United Nations ... ..	195	Wheat, losses on disposal of ... ..	60
<b>Universities and Colleges</b> ... ..	129	Wheat Order, 1957 ... ..	61, 68
University, National Committee on Accomodation needs ... ..	36, 37	Widows' and Orphans' Pensions ... ..	201, 202
Vaccine Lymph Supply ... ..	204, 206	<b>Wireless Broadcasting</b> ... ..	178
<b>Valuation and Boundary Survey</b> ... ..	50	Wireless Services, Civil Aviation and Meteorological ... ..	167
Veterinary College ... ..	58, 66	Witnesses' Expenses ... ..	3, 44, 190
		Workmen's Compensation ... ..	19, 34, 36, 37, 38, 176
		Wreck and Salvage ... ..	154, 156



**ANALYSIS, UNDER VOTES, OF THE REPORT OF THE CONTROLLER AND AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC REFERENCE IS MADE**

Number and Title of Vote	Report		Number and Title of Vote	Report	
	Page	Para.		Page	Para.
1. President's Establishment	—	—	35. Charitable Donations and Bequests ...	—	—
2. Houses of the Oireachtas	—	—	36. Local Government ...	xxiii	53-55
3. Department of the Taoiseach ...	—	—	37. Office of the Minister for Education ...	—	—
4. Central Statistics Office	—	—	38. Primary Education ...	xxiv	56-59
5. Comptroller and Auditor General ...	—	—	39. Secondary Education ...	xxv	60
6. Office of the Minister for Finance ...	—	—	40. Technical Instruction ...	—	—
7. Office of the Revenue Commissioners ...	x	9-14	41. Science and Art ...	—	—
8. Office of Public Works ...	—	—	42. Reformatory and Industrial Schools ...	—	—
9. Public Works and Buildings	xii	15-25	43. Dublin Institute for Advanced Studies ...	—	—
10. Employment and Emergency Schemes ...	xv	26-30	44. Universities and Colleges	—	—
11. Management of Government Stocks ...	—	—	45. National Gallery ...	—	—
12. State Laboratory ...	—	—	46. Lands ...	—	—
13. Civil Service Commission	—	—	47. Forestry ...	—	—
14. An Chomhairle Ealaíon	—	—	48. Fisheries ...	xxv	61-63
15. Commissions and Special Inquiries ...	—	—	49. Roinn na Gaeltachta ...	xxvi	64-73
16. Superannuation and Retired Allowances ...	—	—	50. Industry and Commerce	xxviii	74-76
17. Secret Service ...	—	—	51. Transport and Marine Services ...	xxviii	77-79
18. Expenses under the Electoral Act and the Juries Act ...	—	—	52. Aviation and Meteorological Services ...	xxix	80-82
19. Supplementary Agricultural Grants ...	—	—	53. Industrial and Commercial Property Registration Office ...	—	—
20. Law Charges ...	—	—	54. Tourism ...	—	—
21. Miscellaneous Expenses ...	—	—	55. Posts and Telegraphs ...	xxxi	83-89
22. Stationery Office	—	—	56. Wireless Broadcasting ...	—	—
23. Valuation and Boundary Survey ...	—	—	57. Defence ...	xxxiii	90-99
24. Ordnance Survey ...	—	—	58. Army Pensions ...	—	—
25. Rates on Government Property ...	—	—	59. External Affairs ...	xxxviii	100-101
26. Agriculture ...	xvi	31-51	60. International Co-operation	—	—
27. Office of the Minister for Justice ...	—	—	61. Office of the Minister for Social Welfare ...	—	—
28. Garda Síochána ...	xxiii	52	62. Social Insurance ...	xxxviii	102
29. Prisons ...	—	—	63. Social Assistance ...	xxxviii	103
30. District Court ...	—	—	64. Health ...	xxxix	104
31. Circuit Court ...	—	—	65. Dundrum Asylum ...	—	—
32. Supreme Court and High Court of Justice ...	—	—	66. Repayment of Trade Loans Advances ...	—	—
33. Land Registry and Registry of Deeds ...	—	—	67. Remuneration ...	—	—
34. Public Record Office ...	—	—	68. Repayments to Contingency Fund ...	—	—

ANALYSIS UNDER VOTES OF THE REPORT OF THE COMPTROLLER AND AUDITOR GENERAL SHOWING THE ACCOUNTS TO WHICH SPECIFIC AMOUNTS WERE

Vote	Particulars	Amount	
		1952-53	1951-52
1	General Administration	1,000	1,000
2	General Administration	1,000	1,000
3	General Administration	1,000	1,000
4	General Administration	1,000	1,000
5	General Administration	1,000	1,000
6	General Administration	1,000	1,000
7	General Administration	1,000	1,000
8	General Administration	1,000	1,000
9	General Administration	1,000	1,000
10	General Administration	1,000	1,000
11	General Administration	1,000	1,000
12	General Administration	1,000	1,000
13	General Administration	1,000	1,000
14	General Administration	1,000	1,000
15	General Administration	1,000	1,000
16	General Administration	1,000	1,000
17	General Administration	1,000	1,000
18	General Administration	1,000	1,000
19	General Administration	1,000	1,000
20	General Administration	1,000	1,000
21	General Administration	1,000	1,000
22	General Administration	1,000	1,000
23	General Administration	1,000	1,000
24	General Administration	1,000	1,000
25	General Administration	1,000	1,000
26	General Administration	1,000	1,000
27	General Administration	1,000	1,000
28	General Administration	1,000	1,000
29	General Administration	1,000	1,000
30	General Administration	1,000	1,000
31	General Administration	1,000	1,000
32	General Administration	1,000	1,000
33	General Administration	1,000	1,000
34	General Administration	1,000	1,000
35	General Administration	1,000	1,000
36	General Administration	1,000	1,000
37	General Administration	1,000	1,000
38	General Administration	1,000	1,000
39	General Administration	1,000	1,000
40	General Administration	1,000	1,000
41	General Administration	1,000	1,000
42	General Administration	1,000	1,000
43	General Administration	1,000	1,000
44	General Administration	1,000	1,000
45	General Administration	1,000	1,000
46	General Administration	1,000	1,000
47	General Administration	1,000	1,000
48	General Administration	1,000	1,000
49	General Administration	1,000	1,000
50	General Administration	1,000	1,000