

SAORSTAT EIREANN.

APPROPRIATION ACCOUNTS 1922-23.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1923, TOGETHER
WITH THE REPORTS OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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• SAORSTÁT EIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1922-23.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

1. In presenting my Report on the Appropriation Accounts of the sums granted by the Oireachtas for the Public Services of Saorstát Eireann for the financial year ended 31st March, 1923, I desire to refer, briefly, to a number of matters of general importance affecting the preparation of these Accounts and their examination by the Exchequer and Audit Department.

Formation of the Exchequer and Audit Department.

2. The Exchequer and Audit Department was set up towards the end of January, 1923, under the authority of the Comptroller and Auditor-General Act, 1923. At the date of its formation the greater number of the monthly cash accounts of the Votes for the financial year ending 31st March, 1923, were already awaiting examination, and a much shorter period was at the disposal of the Department for the audit of the accounts than that which will be available in future years. Many Departments, moreover, were unable, owing to special circumstances, to furnish their Appropriation Accounts by the statutory date, and in some cases the final accounts were not received until February, 1924. As a result I have been unable to complete the examination of the Civil Service and Revenue Accounts by the 15th January, the date on which my Report on the Appropriation Accounts, and the Accounts themselves, should be in the hands of the Ministry of Finance for presentation to Dáil Eireann. It is anticipated that no such delay will again arise, and that in future my Report will be rendered by the statutory date.

New Services.

3. Following the Treaty of December, 1921, a number of new Ministries such as Home Affairs, External Affairs, Defence, &c., were established, and the expenditure in respect of these services was met from the proceeds of the first and second Dáil Eireann Loans and other moneys in the hands of the Provisional Government. Expenditure from these sources continued to

be made during the early part of the financial year, and in the case of one Department the cost was not borne upon moneys voted by the Oireachtas until January, 1923. The Appropriation Accounts of these services and my examination and Report thereon cover only the expenditure from voted moneys.

Services not transferred on 1st April, 1922.

4. Under Article 79 of the Constitution, the transfer of a number of Public Services, *e.g.*, Customs and Excise, Inland Revenue, Irish Land Commission, Registry of Deeds, &c., was deferred. By agreement with the British Government these services were administered on an agency basis, and the audit of the accounts was carried out by the British Exchequer and Audit Department for the financial year, 1922-23. The proportion of the cost borne by Saorstát Éireann was repaid to the British Treasury, and appears as a charge in the relative Appropriation Accounts printed with this Report. These services have now been transferred to Saorstát Éireann and their accounts for the year 1923-24 will be examined in my Department.

The payment of Royal Irish Constabulary Pensions and of Superannuations of Civil Servants who retired prior to 1st April, 1922, continues to be made by Great Britain, and pending settlement of the share of the cost to be borne by Saorstát Éireann a provisional percentage of the sums paid in respect of these services has been refunded to the British Treasury, and charged in these accounts.

Ministry of Finance Sanction for Expenditure.

5. I have had occasion to impress on Accounting Officers that it is essential to obtain the prior sanction of the Ministry of Finance before incurring expenditure not provided for in the detailed estimates, and in a number of cases, at my suggestion, the covering sanction for expenditure of this nature has been sought and obtained. It cannot be too strongly emphasized that the incurring of unusual and extraordinary expenditure without the prior sanction of the Ministry of Finance is a bar to effective financial administration, and considerably curtails the power of the Ministry to offer suggestion or criticism.

Overpayments and Underpayments.

6. The establishment of new departments, the expansion of existing departments consequent upon extra duties devolving on them, and the difficulty of obtaining additional experienced staff, placed a severe strain on the accounting branches of the Public Service. It was inevitable in such circumstances that a large number of errors involving overpayments and underpayments should appear in the accounts, and where after examination of the accounts by my officers the attention of the

Accounting branches has been called to discrepancies, adjustment has been made. As time went on a considerable improvement was observed, and in the examination of the accounts for the later months of the year under review, the margin of error had been greatly reduced. Subject to these minor exceptions, I desire to say that the audit of the Public Accounts for the financial year 1922-23 reveals a high standard of accuracy and efficiency in the Accounts branches, and I have every reason to hope that it will be maintained.

Travelling and Subsistence Charges.

7. My examination of the accounts disclosed an appreciable number of cases in which I was not satisfied that the claims made by public officers for travelling and subsistence expenses were reasonable and necessary. In addition many unvouched charges for travelling were included in the accounts and claims for car-hire were submitted without details of the actual journeys undertaken. These cases have been referred to the Accounting Officers concerned, and their attention has been called to the necessity for furnishing full details of such expenditure incurred by members of their staffs when travelling on the public service. I have instructed my officers to scrutinize all claims for travelling and subsistence expenses appearing in the accounts for the financial year 1923-24, and I hope to be able to report more favourably next year.

Out-Turn of the Year.

8. The Gross Estimates for Public Services for the financial year 1922-23 as shown in the Summary on page xxix., amounted to £39,106,314, and the Gross Expenditure to £26,895,254 3s. 4d. Appropriations in Aid were estimated at £362,314, and the amount realized was £314,460 4s. 2d. The Surplus to be surrendered is £12,163,206 0s. 10d. Extra Exchequer Receipts were estimated at £15, and the amount realized was £10,039 16s. 0d.

As will be seen from the Summary, considerable variation between the Estimate and Expenditure appears in a number of Votes. It was not possible to obtain data on which a closer estimate could be formed, or to ascertain what the commitments were likely to be. In no case, however, has the provision made by Dáil Éireann been exceeded, or is an excess vote necessary.

VOTE I.—MINISTRY OF FINANCE.

9. A sum of £8 11s. 3d. being the cost of a suit case and roll-up fitted case supplied to an officer attached to the Ministry, has been charged to Subhead C. (see also paragraph No. 89). I am not satisfied that articles of this nature should be supplied from public funds, and I have thought it desirable to call attention to the items in my Report.

VOTE 13.—PUBLIC WORKS AND BUILDINGS.

Furniture and Equipment.

10. In addition to their normal function of providing and maintaining public works and buildings, extra work devolved on the Commissioners in the equipment of new Departments, of Military and Civic Guard Buildings, and in the reconstruction and fitting of barracks, &c. The expenditure on furniture and other equipment showed considerable variation in the cost of articles of a like nature, and in some cases the claims for furnishing appeared either excessive or included articles not usually supplied from public funds. I have referred a number of these cases to the Minister for Finance for his observations.

Advance on Account of Contract.

11. In January, 1923, the Commissioners contracted, under sanction of the Ministry of Finance, with the Wolfhill Collieries, Limited, for the supply of 20,000 tons of Wolfhill coal. The terms of the contract provided that an advance of £12,000 should be made to the Collieries Company, and this sum was paid and charged to a special subhead in the Appropriation Account. It was anticipated that coal to the value of £12,000 would be delivered before 31st March, 1923, but the value of the deliveries made by that date was only £3,000. deliveries covering the balance of the advance being made in the next financial year.

In the special circumstances I have admitted the full charge of £12,000 in the Appropriation Account for the financial year 1922-23. The advance was made to the Collieries Company without interest.

VOTE 15.—DUBLIN METROPOLITAN POLICE.

12. The Dublin Metropolitan Police pensions sanctioned prior to 1st April, 1922, were paid from the British Exchequer in the financial year 1922-23, and the Accounts were audited by the British Exchequer and Audit Department. Repayment was subsequently made to Great Britain, and the charge included in Subhead K of the Appropriation Account.

As from 1st April, 1923, these pensions are paid direct from the Vote for the Dublin Metropolitan Police, and the accounts will be audited in my Department.

VOTE 16.—GENERAL PRISONS BOARD.

13. Of the expenditure from this Vote a sum of approximately £55,000 has been identified as attributable to the use of Civil Prisons for the detention of military prisoners. The sanction of the Ministry of Finance was obtained, and I have admitted the charge against the Vote.

The Statements of the Manufacturing and Farm Accounts, appended to the Appropriation Account, have been examined in my Department with satisfactory results.

VOTE 18.—SUPREME COURT OF JUDICATURE.

14. Owing to the destruction of the Four Courts the vouchers and records of the Accountant-General's Department were missing, and unvouched expenditure for the month of April, 1922, amounting to £611 is included in the Appropriation Account. I have satisfied myself by reference to paid cheques, &c., that payment was duly made, and I have admitted the charge against the Vote. The charge to Subhead H represents the repayment to the British Government of the share of the cost of certain services (Registry of Deeds, &c.) not transferred to Saorstát Eireann until 1st April, 1923.

VOTE 19.—PUBLIC EDUCATION.

Grants to a Training College.

15. Grants amounting to £8,418 have been paid from Subhead C of this Vote to a Training College situate outside Saorstát Eireann.

Special Irish Courses for Teachers.

16. I observed that the special Irish courses for Teachers on which expenditure amounting to £75,668 was incurred in the financial year, were started before the sanction of the Ministry of Finance had been obtained. The fees payable to the Professors engaged on these instructional courses were based in nearly all cases on a daily rate, but payment appears to have been made for Sundays and holidays, in addition to the days on which the classes were held. These classes were a new activity of the Department of National Education, and were largely experimental in character.

Unvouched Expenditure.

17. I have admitted against Subhead E of the Vote charges amounting to £41,444 18s. 1d. in respect of vouchers, destroyed by fire in the General Post Office in July, 1922, which were presumed to have been paid through the local Post Offices.

Fees for Special Subjects.

18. It would appear that the existing regulations governing payment of fees for instruction given in special subjects were not adhered to, *e.g.*, in some cases the required minimum number of lessons to qualify for fees had not been given, and fees were paid for the lessons actually given on a *pro rata* basis.

VOTE 21.—ENDOWED SCHOOLS.

Agency Service.

19. It was agreed between the Government of Saorstát Éireann and the Government of Northern Ireland that the Endowed Schools Commissioners should continue to be responsible for the management of property situate in Northern Ireland until arrangements for its transfer to the latter Government had been completed, and that the Northern Government should repay a portion of the cost of the office of the Commissioners, based on the value of the endowments applicable to Northern Ireland as compared with the value of the endowments in Saorstát Éireann, for the period of the Agency. The Agency continued longer than was anticipated and in the case of the Armagh Estate did not terminate until 31st December, 1923.

VOTE 23.—SCIENCE AND ART.

Overpayments to a Teacher.

20. An overpayment of £16 6s. 6d. has been made to a part-time teacher attached to the School of Art in respect of cost of living bonus.

VOTE 25.—CONGESTED DISTRICTS BOARD.

Transfer to Land Commission.

21. Under the Land Law (Commission) Act, 1923, the Congested Districts Board has been dissolved, and the jurisdiction and power together with all property and assets of the Board have been transferred to and vested in the Irish Land Commission. The Appropriation Account for 1922-23 has been signed by the Accounting Officer responsible for the expenditure for that year.

Travelling and Subsistence Allowances.

22. The travelling and subsistence expenses paid to officers of the Board were in excess of the usual Civil Service scale, but I am informed that this scale now applies to the officers of the Board transferred to the Land Commission and other Departments.

VOTE 26.—MINISTRY OF LOCAL GOVERNMENT.

Rendering of Accounts.

23. In rendering the monthly Cash Accounts to the Exchequer and Audit Department and in replying to requests for information considerable delay occurred in this Ministry, due mainly, I understand, to pressure of work and shortage of staff in the Accounts Branch. The Accounting Officer has informed me that in future the accounts will be furnished within the customary period.

Travelling and Subsistence Claims.

24. The audit of claims made by officers of the Ministry for travelling and subsistence expenses showed that in a number of cases the regulations were not strictly adhered to. This has now been rectified, and I am satisfied that recent instructions issued by the Accounting Officer will effect an improvement.

Overpayments.

25. Overpayments amounting to £4 4s. 0d. have been made from Subhead F to two members of the Staff who were engaged in reporting a local enquiry held by the Ministry.

VOTE 31.—STATIONERY OFFICE.

Direct Purchase of Supplies.

26. Office supplies were in a number of cases ordered by Departments without reference to the Stationery Office, and the accounts forwarded to the Stationery Office for payment. The direct purchase of supplies in small quantities, and the loss of the discount usually obtained by the Stationery Office caused an increased charge on the vote. I understand, however, that this practice has now ceased, and that the proper procedure is being followed.

Sanction for Additional Staff, &c.

27. At my request the covering sanction of the Ministry of Finance has been sought for the employment of additional temporary staff, and for certain special increments granted during the financial year to manual workers employed in the Stationery Office.

Payment by Sale Agents.

28. The covering sanction of the Ministry of Finance has also been requested for the acceptance of a reduced payment to the Stationery Office from a distributing firm in respect of sale of publications.

VOTE 32.—MINISTRY OF INDUSTRY AND COMMERCE.

State Contribution to Unemployment Fund.

29. In addition to the State contribution of £152,325 paid from Subheads H and I of this Vote, advances amounting in the financial year 1922-23 to £536,700 have been made by the Minister for Finance from the Central Fund for the purpose of discharging the liabilities of the Unemployment Fund. These advances are charged on the Unemployment Fund, and are repayable, with Interest, to the Exchequer out of that Fund.

VOTE 33.—LOCAL LOANS.

30. The expenditure under Subhead A represents the amount provided as Capital for the Local Loans Fund, and details of the sums advanced by the Commissioners of Public Works from this Fund in respect of Local Loans will be given in the Annual Report of the Commissioners, and also in the Accounts of the Local Loans Fund which will be laid before Dáil Eireann as a separate paper.

VOTE 37.—PROPERTY LOSSES· ADVANCES.

31. Of the sum advanced from this Vote, £104,076 had, at the date of my Report, been deducted (with Interest at the rate of 5 per cent. per annum from the date of the advance) from Compensation awarded by the Compensation (Ireland) Commission. The balance, £3,425 18s. 9d., will be recovered as and when awards have been made.

VOTE 38.—SECRETARIAT AND SPECIAL SERVICES.

Unvouched Expenditure, &c.

32. The expenditure under Subhead B was authorized by the Provisional Government in April and May, 1922, and I am informed by the Accounting Officer that the services in respect of which the payments were made were such as could not be supported by vouchers other than the receipts of the payees.

Included in Subhead C are charges of £53 5s. 7d. and £20 17s. 10d. in respect of unvouched payments from imprests issued to two officers to defray travelling expenses. A sum of £129 18s. 9d. has also been paid from this Subhead, and £7 2s. 4d. from Subhead I to a catering firm for meals supplied in Government Buildings from June to September, 1922. Of the total sums paid £30 7s. 0d. has been refunded, and I understand that the balance still outstanding is in process of recovery.

Travelling Expenses.

33. From Subhead E a sum of £73 18s. 6d. has been paid to an officer for travelling expenses, the greater portion of which is for conveyance from office to home when detained on duty late at night. Some charges for the same purpose are also included in Subhead H.

VOTE 39.—ARMY.

Establishment of the Army.

34. The establishment of the Army of Saorstát Eireann was attended by many difficulties which have affected my audit of the accounts for the year under review. On the formation of the Service in January, 1922, large numbers of men were hastily

enrolled ; stores, clothing, equipment, &c., had to be obtained in large quantities and at short notice ; transport and communication between the various units were frequently interrupted ; no proper organization existed for the control and expenditure of moneys required for the various commands ; and no accounts recording the purchase and disposal of supplies and stores were available. My audit of the accounts for the period prior to the setting up of the Army Finance Department in August, 1922, was therefore incomplete, but from that date to the end of the financial year, improvement in the accounting system was effected, and I have been able to satisfy myself as to the admissibility of the greater part of the expenditure incurred.

Period prior to August, 1922.

35. As regards the expenditure incurred in the period prior to August, 1922, considerable laxity existed in the certification of bills and invoices for supplies. In many cases efforts to trace authority for purchases were fruitless, necessary documents were not forthcoming, and the officers responsible were no longer in the Service.

The total expenditure incurred in this period amounted to £874,121 17s. 0d., of which £128,377 16s. was unvouched, or only partly vouched, and with the sanction of the Ministry of Finance this latter sum has been included in the charge to Subhead V. in the Appropriation Account. The vouched expenditure amounting to £745,744 1s. 0d. has been charged to the appropriate subheads.

Large amounts by way of imprest were issued to officers attached to local commands, and these were lodged in most cases to the credit of local Bank Accounts, withdrawals being made as required. Subsequent investigation by the Army Finance Office showed that some of the accounts had been overdrawn, and that others were in credit. Balances of imprests actually traced so far to Bank Accounts in the names of individual officers amount to £16,684 16s. 4d., and investigation is still proceeding.

PERIOD 1ST AUGUST, 1922, TO 31ST MARCH, 1923.

Pay and Allowances.

36. The rates of pay sanctioned by the Ministry of Finance in July, 1922, did not apply to certain classes of officers who continued to be paid at their old rates, and in some instances special allowances were paid in addition to those for which sanction had been obtained. A sanction of October, 1923, authorized new rates of pay, but it appears that a misconception arose as to the interpretation of its terms for, although its retrospective effect was limited to 1st April, 1923, many payments in respect of service previous to that date were made.

My officers having directed attention to these cases, the covering sanction of the Ministry of Finance was sought and obtained.

Examination of pay rolls showed that lodging allowance had been paid to men accommodated in barracks. I am informed that, on the fact coming to notice, an order was made stopping the allowance in such cases.

I found it impossible to apply a satisfactory examination to charges under Subheads A, G, and L for the reason that there was no comprehensive system of pay-accounting by which the accuracy of the payments made in individual cases could be verified.

Included in the expenditure are sums amounting approximately to £400 claimed by a pay officer as payments to troops, but the claims were subsequently found to be fraudulent. The exact amount of the defalcations is being ascertained, and the officer has been prosecuted and convicted.

Subhead B.—Dependants' Allowances.

37. A Special Department for the payment of Dependants' Allowances was opened in August, 1922. Previous to that date payments were made through the local Paymasters on pay rolls, and in some instances the latter method still continues. The examination of expenditure on pay rolls was unsatisfactory for the reasons already given in reference to Pay and Allowances.

Overpayments amounting to £6,955 13s. 5d. were made during the period under review; part of this sum has been recovered, and £4,663 13s. 4d. has been written off under Subhead V, but steps are being taken, I understand, with a view to further recovery. The greater part of the amount written off represents payment to the dependants of men who were subsequently found to have deserted or to have been discharged.

It was not possible for me in all cases to satisfy myself that duplicate payments in respect of dependants' allowances had not been made. This was due mainly to inadequate records and to want of proper registration, but in August, 1923, a Committee was appointed to inquire into the working of this Branch, and its report disclosed many defects in the existing system. Suggestions for improvement were put forward and it is understood that closer linking-up of the sections concerned has since been effected.

My examination of expenditure under this Subhead continues, and I hope to refer to the progress made in my next Report.

Subhead C.—Wages of Civilians attached to Units.

38. There appears to have been a diversity of practice in the employment of and the wages paid to Civilians. In one Barracks a large number of men, described as labourers, were employed, without the authority of the Ministry of Finance, at £4

a week each, which appears to be excessive as compared with the prevailing rate for unskilled labour in the district. I understand that the whole question of the employment of civilians in the Army has recently been reconsidered, and has now been regularized.

Subhead L.—Provisions and Allowances in lieu.

39. A test of the various amounts paid under this Subhead was made. Instances were observed of bills and invoices for food supplies containing items which, in normal circumstances, could not be admitted as proper charges against the Vote, and in many cases the prices charged appeared excessive.

Army abattoirs have been established at Dublin and the Curragh, and an agent appointed for purchase of cattle. The agent's commission was originally fixed at 10s. per head for bullocks, but as this rate was considered excessive, it was reduced to 5s. per head on 1st May, 1923. These abattoirs have been costed.

Bakeries have been established at the Curragh and Athlone, and a system of cost accounts is being introduced.

Contracts.

40. Contracts for supplies were not entered into during this period, purchases being made locally as required. Excessive charges were observed, but these were reduced to some extent by a general deduction of $2\frac{1}{2}$ per cent. from bills. I am informed that tenders are now invited and contracts placed.

Subhead N.—Clothing.

41. Expenditure under this Subhead included considerable quantities of civilian clothing. It was explained that the purchases were necessary owing to the difficulty of obtaining, especially in country districts, sufficient supplies of uniform.

Subhead P.—General Stores.

42. Expenditure under this head includes articles which, normally, should not be charged to public funds. Arrangements have now been made which will prevent such charges in future.

Twenty-nine cash registers were purchased for £2,335, less £169 15s. 0d. discount—net cost £2,165 5s. 0d. In the Chief Pay and Accounts Officer's monthly statement for September, 1922, there appeared a refund of £48 described as "commission" and on inquiry I was informed that this sum was paid over, in cash, as additional discount, to the officer in charge of Accounts by the officer who appears to have arranged the purchase. As it was not understood how the amount came to be handed over in cash I referred the matter to the Army Finance Officer, who

informed me that the whole transaction is under investigation. It would appear that some of these machines, purchased at from £80 to £95 each, have been resold at about half their cost, to the firm from whom they were purchased, the proceeds going to credit of Canteen Funds, although the charge is borne by the Army Vote. This matter has not yet been satisfactorily explained.

A sum of £22,192 19s. 6d. was paid through the Chief Accounts Officer in October, 1922, in respect of miscellaneous stores originally purchased from other funds and taken over by the Army. The amount has been passed into the Accounts on the certificate of the Quartermaster-General that the valuation of the articles purchased was fair and reasonable, and that the goods mentioned had been taken on National Army charge.

It was observed that a bill amounting to £1,124 for the furnishing of an Officers' Mess contained articles of a nature not usually chargeable to public funds. It would appear that these articles were ordered direct from the trader and not through the Office of Public Works.

Subhead V.—Balances Irrecoverable.

43. With the consent of the Ministry of Finance, sums amounting to £163,181 5s. 1d. were written off. Of this sum £40,624 15s. represents balances unaccounted for, and details will be found in the statement attached to the appropriation account. The remainder, £122,556 10s. 1d., represents expenditure for which no vouchers were forthcoming.

In case No. 18 on the Schedule of unaccounted balances the Court-martial found that the offences proved against the accused officer were made possible by the lax control exercised over him by his immediate superiors who did not insist on accounts being furnished by this officer at the proper time.

Subhead X.—Appropriations in Aid.

44. These are largely derived from the lettings of Army lands, but owing to the absence of proper rentals and cash accounts I could not apply a satisfactory check either to the receipts from such lettings or to the payment of rents. I am informed by the Army Finance Officer that the necessary material for the compilation of Rentals and Accounts has not yet reached him from the British Authorities.

Offal, &c., from abattoirs was disposed of by sale, and the amount so received was £3,539 12s. 3d. It is observed that meat was supplied by way of purchase to certain officers resident at the Curragh, but that on 31st March, 1923, balances amounting to £51 14s. 1d. remained due by these officers, portion of which has not yet been paid.

Purchase of Miscellaneous Stores.

45. I observed that the total value of goods delivered by a trading firm to the Army Authorities was, according to their invoices, £275,495 6s. 9d. Deliveries comprised stores and supplies of all descriptions except provisions, and covered the period from March, 1922, to February, 1923. Up to 1st August, 1922, there had been advanced to the firm £121,000 and on 10th August a further issue of £50,000 was made. In September, 1922, it was found that while the firm had received advances amounting to £171,000, against this sum invoices had been received amounting to only £50,910 6s. 1d. A close investigation into the account was made and as a result sums amounting to £9,410 17s. 8d. were deducted, the balance then found to be due was paid, and the account was closed. Purchases of Army Stores and Supplies were also made from the same firm, and paid for from Dáil Eireann Funds.

From a scrutiny of papers furnished to me it would appear that no contract or agreement was entered into with this firm, and that in some instances orders were issued for goods which were at the time actually in store, and that the orders themselves were based on the goods receipts and the invoices. Further, in at least one case the price of the goods had been inserted in the office copy of the order after the order itself had been issued unpriced, and in this case the prices charged were double those charged for similar deliveries on previous occasions.

As some of the articles purchased from this firm appeared to be excessive in quantity, I called for a return as to their disposal. The return showed the following results:—

Quantity Purchased.	Price.	Balance in Store.
1,435 Exploders ...	£5 each, and 10 per cent. and freight.	1,379
2,600 Cleaning sets ...	11s. each ...	2,184
1,825 Lucas signalling lamps.	£4 each and 10 per cent. and freight.	1,657
1,000 jackets and overalls	17s. each ...	1,000
1,205 compasses ...	22s. 6d. each ...	1,025
1,107 miles telephone cable.	Cost £10,602	... (apparently greater portion).

The return was not complete, but the above would appear to indicate instances of excessive orders.

Of the total payment, £262,023 15s. 10d. made to the firm, £17,002 represented commission. As the firm appear to have been engaged in these transactions in the capacity of merchants or principals, and not as agents, it is not clear why commission was paid.

Railway Maintenance and Protection Corps.

46. This Corps was created in September, 1922, for the protection and maintenance of Railways, and was disbanded on 1st September, 1923. No special provision for the Corps was made in the Army Vote for 1922-23, and its disbursements are therefore divided amongst the relative subheads of the Appropriation Account: the total expenditure included in the period under review, and so divided, is £124,189 8s. 10d. The exact amount chargeable in respect of the Corps for the year 1922-23 has not yet been finally determined.

The sanction of the Minister for Finance to the rates paid to officers, non-commissioned officers, men, and employees did not cover fully the rates of pay and allowances actually issued; the exceptions are at present under consideration by the Minister.

An t-Oglach.

47. Some small items were put through the Accounts in respect of a publication known as *An t-Oglach*. The matter has been before the Ministry of Finance, and it is understood that no part of the cost of this publication is now borne on the Vote.

Overpayments.

48. A number of overpayments occurred during the year. In one case a trader was overpaid £5,384 9s. 6d., due to careless checking of his account; the error was discovered, and the amount refunded. In a number of others small overpayments and duplicate payments occurred, amounting to £804 3s. 7d. I am in communication with the Army Finance Officer in regard to these cases and the necessary adjustments will be made in the next Account.

Stores and Supplies Accounting.

49. As a general rule none of the invoices, bills, vouchers, &c., which came under review bore any indication that the supplies, stores, equipment, &c., purchased had been taken on Army charge in any book of record, and no stores or supplies Accounts were rendered for Audit. On referring this matter to the Army Finance Officer I was informed that although no regular stores accounts are available for the period under review, proper accounts are now being kept. The Army files show that some attempt was made to keep records in Commands, but these were quite inadequate, and the matter is under consideration.

It is scarcely necessary to emphasize the importance of this branch of Army accounting. In the absence of stores and supplies accounts it was usually impossible for me to ascertain whether such stores and supplies were ordered in excessive quantities, or whether they had been put to proper use and properly accounted for.

Analysis and Classification of Expenditure.

50. It is observed from the Appropriation Account that under some Subheads there is considerable difference between the expenditure and the amount of the Grant. This difference is mainly due to the difficulty of analysing expenditure in the early period of the year. That part of the expenditure which passed through the Chief Accounts Office during the months of August and September, 1922, was "classified" and charged to the relative Subheads in proportion to the Estimates for those Subheads.

Abatement of Expenditure.

51. Expenditure under Subheads A, B, K, L and P has been abated by the sum of £105,520, disbursements to which amount were met by funds other than those voted by the Dáil (see paragraph 3 above).

Chief Accounts Office.

52. Ledger Accounts with traders were opened in this office but they were not systematically posted as to Credit items and balanced owing, apparently, to the great volume of work thrown on the office. In view of the closing down of this Department it is necessary that these Ledger Accounts should be balanced and examined, and this work has, I understand, been put in hands.

Imprest Accounts for local discharge of liabilities were opened in this office, and I am in communication with the Army Finance Officer with a view to a more searching examination of these accounts. In the case of one Command the expenditure passed through the Imprest Account amounted to £138,134, of which £543 13s. 11d. was written off on the understanding that investigation of the details will be continued.

VOTE 40.—RECONSTRUCTION OF CORK.

53. The payments from this Vote are in respect of loans made for the purpose of enabling owners of property destroyed in Cork City to commence reconstruction. The amounts so advanced are deductible (with interest at 5 per cent.) from the sums awarded by the Compensation (Ireland) Commission payable from Vote 45 for Property Losses Compensation. The amount recovered at the date of my Report is £21,728 3s. 5d., together with £480 12s. 4d. interest, leaving a sum of £3,179 0s. 6d. outstanding.

VOTE 41.—CIVIC GUARD.

Establishment of the Force.

54. The Civic Guard was formed in the beginning of 1922, and statutory authority for its establishment has been given under Section 22 of the Garda Síochána (Temporary Provisions) Act,

1923. Prior to May, 1922, its cost was not borne on moneys voted by the Oireachtas (see paragraph 3 above), and the expenditure shown in the Appropriation Account represents the charge from about the middle of that month to 31st March, 1923.

Deductions for Pension.

55. It is understood that the sum of £450,000 provided in the estimate for 1922-23 under Subhead A is the amount required for salaries, wages, and pay, less $2\frac{1}{2}$ per cent., which is deducted from all ranks for the purpose of pension. This deduction is made on condition that if a member of the Force retires voluntarily or on the ground of ill-health prior to the grant of pension rights, the deduction will be refunded to him, and the amounts so paid are charged to Subhead A. As this Subhead is net, I have represented to the Ministry of Finance that refunds should not, in my opinion, be charged against it, but that in future a special subhead for these payments should be opened in the Appropriation Account, subject to further consideration when provision has been made for pensions and gratuities to members of the Guard. The Ministry of Finance have concurred in this view, and are issuing instructions accordingly.

Special Subsistence Arrangements.

56. The abnormal conditions prevailing in the financial year necessitated special subsistence arrangements for Guards in some districts, especially where barracks had been destroyed. The covering sanction of the Ministry of Finance has been obtained for expenditure incurred under this heading.

Purchase of Motor Car, Holdalls, and Cycles.

57. From Subhead F a sum of £630 has been paid for purchase of holdalls, and from Subhead K a sum of £6,829 has been paid for purchase of cycles. The cost of the holdalls was recovered from the Canteen Fund. The cost of the cycles was deducted from the Pay of the Guards to whom they were supplied, and the amounts received were credited to Appropriations in Aid. A further sum of £1,000 has been charged to Subhead K, with the sanction of the Ministry of Finance, for the purchase of a motor car for the personal use of a Headquarters Officer. The difference between the actual cost of the car (£1,144) and the amount approved by the Ministry of Finance was paid by the Officer himself. I am informed by the Accounting Officer that the car may be regarded as solely the property of the Government.

Contracts.

58. Contracts for supplies, such as clothing, furniture, bedding, &c., were originally placed by the Commissioner, but clothing is now obtained through the Government Contracts Committee and furniture and fuel through the Commissioners of Public Works.

Appointment Officers.

59. A special Subhead, O, has, under the authority of the Ministry of Finance, been opened in the Appropriation Account for the salaries, &c., of appointment officers in connection with recruiting for the Force.

Band Instruments.

60. As noted in the Appropriation Account, a sum of £625 has been charged, with Ministry of Finance sanction, to Subhead J for the purchase and repair of band instruments. It is understood that future expenditure on the Civic Guard band will not be borne on voted moneys.

Cork Civil Patrol.

61. Included in the expenditure from this Vote is a sum of £8,617 being repayment of the cost of a civilian protective body of about 100 men known as the Cork Civil Patrol, which was formed in August, 1922, by a number of private citizens in the City of Cork for the protection of property until the arrival of the National Forces. The body was subsequently disbanded, but such members of the Force as were found suitable were absorbed in the Civic Guard. The vouchers for the pay, &c., of the Patrol for the month of September, 1922, were lost in transit, but I have satisfied myself as far as possible, by reference to subsequent payments, that the accounts for that month were in order, and I have admitted the charge against the Vote.

Stores.

62. Steps have recently been taken to obtain an inventory as on 31st December, 1923, of all public property (clothing, bedding, furniture, &c.) whether in use or in store in Civic Guard barracks. As returns had not been received from all stations the inventory was not complete at the date of my examination.

Stores issued to the Depot Force do not appear to have been charged out in the Stores Ledgers, as in the case of issues to country stations. The quantities in store do not, therefore, correspond with the balances on the Stores ledgers.

Stocktaking has not yet been carried out, but I understand it is proposed to take stock half-yearly in future.

In the course of a local examination of the Stores accounts, it was observed that a Crossley touring car which was taken on charge from the Royal Irish Constabulary and issued in September 1922, to a Civic Guard officer, could not be accounted for. Two Crossley tenders issued at the same time to the National Army have not yet been returned. Twenty-one touring cars and tenders appear to have been taken over from the Royal Irish Constabulary in March and April, 1922, but vouchers for only

twelve were available. The majority of these cars are not, I understand, in working order.

Arrangements have recently been made which will prevent the use of official cars for private purposes, and it has been decided to charge a mileage rate for these cars when used for semi-official purposes.

The dislocation caused by the removal of the Headquarters of the Civic Guard from place to place would appear to be mainly responsible for the absence of some of the store vouchers and records. Large quantities of clothing, furniture, bedding, &c., were taken on charge in the financial year, but in many cases no supporting vouchers or invoices were available. Quantities of stores were taken over from the Royal Irish Constabulary through the Board of Public Works, but full particulars of the stores received, and their disposal were not forthcoming. An inventory of these stores taken in October and November, 1923, showed considerable discrepancies compared with the records.

A test examination of the Store Accounts and of the receipts and issues made in the half-year ended 31st December, 1923, was recently made by officers of my Department with satisfactory results.

VOTE 42.—SUPERANNUATION AND RETIRED ALLOWANCES.

Provisional Arrangements.

63. The Supplementary Pensions of the Irish County Court Judges, the pensions of Irish Civil Servants who retired before 1st April, 1922, and the pensions, &c., of the Royal Irish Constabulary, are payable in the first instance from the British Exchequer, and the accounts are audited by the British Exchequer and Audit Department. Pending final settlement of the proportion of these charges to be borne by Saorstát Éireann, a provisional arrangement has been made under which the Saorstát Government repays 80 per cent. of the claim of the British Government in respect of the Supplementary Pensions of County Court Judges and the pensions of Civil Servants, and 75 per cent. of the cost of:—

- (a) Pensions and gratuities to members of the Royal Irish Constabulary who retired in the ordinary course and widows and children of deceased members; and
- (b) compensation allowances and commutation annuities in respect of members, other than those recruited in Great Britain since December, 1919, who were discharged when the Force was disbanded.

Basis of Computation of a Civil Pension.

64. I observed in the case of one officer who was retired under Article 10 of the Treaty of 6th December, 1921, that the value

of his official residence for purposes of pension was calculated at one-sixth of his salary as at the date of retirement. The salary of this officer had been increased in 1920, and following correspondence between him and the British Treasury, he was informed semi-officially in March, 1921, that the value of his residence for pension purposes would be assessed at one-sixth of his salary prior to the increase. The Accounting Officer in reply to my enquiry informed me that the Civil Service Committee when assessing the amount of compensation in this case held that the officer was in law entitled to have the value of his residence computed for the purposes of pension at one-sixth of his emoluments at the date of retirement. Consequent upon this decision the annual pension was approximately, £83 greater, and the lump sum granted to him by way of additional allowance at the date of retirement was approximately, £283 greater, than if the value of his official residence had been assessed for pension purposes at one-sixth of his emoluments prior to the increase in 1920. In the circumstances I have thought it desirable to mention the matter in my Report.

VOTE 43.—MINISTRY OF HOME AFFAIRS.

Purchase of Motor Car.

65. A special Subhead has been opened in the Appropriation Account for the cost of a second-hand 8-horse power Rover Motor Car (1922) purchased in February, 1923, for £200. I have ascertained that this car was purchased without the prior sanction of the Ministry of Finance from an officer of the Ministry of Home Affairs, and placed at his disposal while acting as Civil Commissioner under that Department. The Accounting Officer, in reply to my enquiry as to the circumstances in which the car was purchased at a price apparently in excess of the cost when new and above its market value, informed me that the officer stated the car was a 1921 model, and originally cost £285, and that he was not aware the car was the Commissioner's own property until a receipt for the sum of £200, being the amount advanced to the Civil Commissioner for the purchase of a car, was furnished by him.

In September, 1923, on the termination of the officer's appointment as Civil Commissioner, the car was sold to a private motor firm for £90.

VOTE 44.—RELIEF GRANTS.

Approved Road Schemes for Relief of Unemployment.

66. The amount, £292,520, charged to Subhead A in the Appropriation Account, includes £274,083 6s. 8d. issued to Local Authorities to meet expenditure on approved Road Schemes.

It was apparently the intention that these sums should be issued to meet expenditure within the financial year only. On 31st March, 1923, balances amounting to £25,664 14s. 6d. remained unspent in the hands of Local Authorities, and the surrender of these balances to the Exchequer, in addition to the surrender of £8,352 6s. 4d. shown on the Appropriation Account is, I understand, at present under consideration by the Ministry of Finance and the Ministry of Local Government.

From information furnished to my Department it would appear that grants were in some cases utilized to meet general road expenditure in addition to meeting expenditure on approved Road Schemes.

Relief of Distress.

67. The sum charged to Subhead B includes expenditure incurred in connection with Refugees from the Six County Area, for which provision of £20,000 was made in the Estimates for 1922-23. The net cost under this head amounting to £17,651 4s. 2d. was recovered from the British Government in the financial year 1923-24, and paid into the Exchequer.

VOTE 45.—PROPERTY LOSSES COMPENSATION.

Subhead A.—Compensation for Pre-Truce Damage.

68. Provision is made in this Subhead for payment of compensation in cases which would normally come within the scope of the Criminal Injuries Acts. The cases may be classified under three headings :—

- (1) Cases in which no proceedings had been instituted under the Criminal Injuries Acts :
- (2) Cases in which decrees were obtained but the applications were not opposed by the Council of the County or County Borough in whose area the damage occurred ; and
- (3) Defended cases (those in which the claims were opposed).

The Compensation (Ireland) Commission, which was set up by agreement between the British Government and the Irish Provisional Government determines and reports the amounts payable in respect of compensation, costs, interest, &c., in cases coming within categories (1) and (2) and in defended cases (3), the original decrees are honoured.

The amounts awarded are paid in the first instance by the Irish Government, and interim reports of the Commissioners are issued determining the proportion in which liability should be divided between Great Britain and Saorstát Eireann. The first

interim report issued in respect of awards made in the period to 31st March, 1923, apportions liability as follows:—

As to the British Government, sixteen twenty-thirds of the amounts awarded;

As to the Irish Government, seven twenty-thirds.

Subhead B.—Compensation for Damage after 11th July, 1921.

69. The payments from this Subhead are for *ex gratia* grants in respect of damage caused as a result of military operations. The amounts save in one case are under £100.

A test examination of payments made under the Subheads has been carried out with satisfactory results.

VOTE 46.—RATES ON GOVERNMENT PROPERTY.

70. The Rates and Contributions in lieu of Rates, &c., due to Local Authorities are certified before payment by the Commissioner of Valuation. In some cases contributions have been withheld as the Authorities concerned were indebted to the Local Taxation Account in respect of liabilities other than under the Criminal Injuries Acts.

VOTE 50.—CRIMINAL INVESTIGATION DEPARTMENT.

71. The sum expended from this Vote as shown in the Appropriation Account represents the cost of the Criminal Investigation Department from the middle of August, 1922, to 31st March, 1923. This Department has now been abolished.

VOTE 51.—TAILTEANN GAMES.

72. A sum of £10,000 was voted as a Grant in Aid for the improvement of Croke Park, Dublin, the property of the Gaelic Athletic Association, where it was proposed to hold the Tailteann Games in August, 1922. An instalment of £6,000 was paid to the General Council of the Tailteann Games in July, and the balance of £4,000 in September, 1922, on production of certificates from the Architects showing that the work done and materials supplied for the erection of new covered stands at Croke Park exceeded the amount of the Grant. Following the usual practice in the case of Grants in Aid which are in the nature of subscriptions or contributions for purposes not directly under the control of the administration, I have accepted the receipt of the grantees as sufficient discharge for the instalments paid by the Accounting Officer, but I have not followed the expenditure in detail or examined the accounts of the General Council of the Tailteann Games. This Grant in Aid is in addition to a Grant of £6,500 made from Dáil Eireann Funds in 1922 for the purpose of

organizing the Tailteann Games, and also a loan of £7,700 made to the Gaelic Athletic Association. The latter sum is repayable, and forms part of the assets vested in the Minister for Finance under section 2 of the Dáil Eireann Loans and Funds Act, 1924.

VOTE 53.—DÁIL EIREANN.

Unvouched Expenditure.

73. Included in Subhead B are numerous unvouched charges for motors and horse-drawn cars engaged by Deputies during the Summer of 1922 when the railway service was dislocated. In view of the special circumstances prevailing at the time I have admitted these charges against the Vote.

VOTE 55.—POST OFFICE.

Scope of Audit.

74. The loss of vouchers and records in the destruction of the Headquarters Offices in July, 1922, the Post Office strike in September, 1922, and the increase of work arising from the transfer of this service to Saorstát Eireann caused considerable dislocation in the Post Office service, and particularly in the Accounts Branch. My audit of the accounts for the financial year was therefore greatly curtailed and incomplete. The reconstruction of establishment and other records is, however, proceeding satisfactorily, and my audit of this Service for 1923-24 will cover a much wider field.

The payments from the Vote for the quarter ended 30th June, 1922, were to some extent estimated. The basis of estimation was examined by my officers, and I have accepted the figures arrived at by the Department.

Authority for Employment of Temporary Staff.

75. The powers delegated in former years to the Postmaster-General for the employment of temporary staff for a period not exceeding twelve months were given a wide interpretation, and in the case of the Stores Department the limitation of twelve months was in some cases exceeded.

Payments relating to Previous Years.

76. Payments relating to previous years are included in the 1922-23 Appropriation Account. For these payments the British Government have admitted liability, and a sum of £6,683 3s. 3d. was received from Great Britain, and was credited as an Appropriation in Aid in the financial year 1923-24. The Subheads chiefly affected by these payments were A (£6,300) and E (£140).

Savings Bank.

77. A sum of £1,905 3s. 9d. was received from the Savings Bank Fund during the year in repayment of direct expenses (Salaries, &c., of Staff employed on Savings Bank duties) and is shown under Subhead T, Appropriations in Aid. This amount does not include indirect expenses, estimated at £2,000, or any payments in respect of services rendered by the Postal, Telegraph, and Telephone Departments. I am informed that adjustment of these items will be made in the accounts for 1923-24.

Sale of Stamps.

78. A claim made against the British Government in respect of overprinted stamps sold prior to the 1st April, 1922, was abandoned with Ministry of Finance sanction, and a claim for British stamps re-purchased from the public subsequent to that date is still outstanding. The amount involved in the latter case is approximately, £1,000.

Repayment for Agency Services Performed for Great Britain.

79. The Ministry of Finance decided by letter of 31st May, 1922, that the basis of cost for these services be revised every six months. No revision has yet taken place.

Telephone Capital Expenditure.

80. The amount raised in the financial year to meet Telephone Capital Expenditure was £64,500. Of this sum £40,456 18s. 1d. was charged as expenditure on works, and £13,000 to Capital Suspense Account, being cost of stores purchased, but not yet allocated. In redemption of the Telephone Capital raised, a sum of £7,000 was paid out of Subhead M2 in the year 1922-23. The amount is arbitrary, and not assessed upon an annuity basis.

Stores.

81. The item £3,937 14s. 0d. loss on Rate Book Prices represents an overhead average charge of 5 per cent. by Great Britain (in addition to Rate Book Prices) for stores supplied.

A test examination of the store accounts was made with satisfactory results.

Subhead B.—Rates of Subsistence.

82. Lower Clerical Officers and others when employed in the performance of duties analogous to those of Assistant Surveyors

were paid subsistence at the rate applicable to the latter class. I have requested that authority should be sought from the Ministry of Finance for this practice.

Subhead E.—Carriage of Mails.

83. The original Agreements with Railway Companies entered into at various dates, prior to 1917, for the carriage of letter mails were revised in that year on the basis of an increase of 75 per cent., with the proviso that rates should be re-assessed as from 16th August, 1921. The re-assessment has not yet taken place, and all payments were made provisionally on the 1917 basis, on the understanding that adjustment will be made retrospectively.

Subhead I.—Engineering Establishment, Salaries and Wages.

84. No record is kept in the Accounts Branch of the Unestablished and Temporary Staffs employed in the Engineering Department of the Post Office. The expenditure on these staffs is considerable, and accounts for a large proportion of the payments under this Subhead.

Revenue.

85. The Accounts of Postal, Telegraph, and Telephone Revenue were subjected to a test examination with satisfactory results.

VOTE 59.—ADDITIONAL AND UNFORESEEN SERVICES.

86. The expenditure from this Vote falls under the following heads :—

(a) £10,000 paid to a firm of printers and lithographers as compensation for the cancellation of a contract, made by the firm for the purchase of the premises of a Spinning Company which was in course of liquidation. As a result of negotiations a new Spinning Company purchased the premises as a going concern, and a large number of skilled operatives were continued in employment ;

(b) £60,000 paid to the British Admiralty, being payment on account of the cost of maintenance of Haulbowline Dockyard ;

(c) £264 Salaries and allowances of Ministry of Fisheries for which no provision was made in the estimates for 1922–23 ;

(d) £525 for purchase of a motor car for use of the Government ;

(e) Sundries, £84.

VOTE 60.—DISTRICT JUSTICES.

87. District Justices were not appointed until October, 1922, and the expenditure shown in the Appropriation Account represents the charge for Salaries and Allowances, &c., of the Justices from that date to 31st March, 1923.

VOTE 61.—PERSONAL INJURIES COMPENSATION.

88. Arbitrators were appointed by agreement between the British Government and the Provisional Government to determine the amount of compensation to be paid in the following cases :—

- (a) Personal injury or death of members of British Forces maliciously caused in breach of the Truce in the area under the jurisdiction of the Provisional Government ;
- (b) personal injury or death of other persons in the same area maliciously caused in breach of the Truce by members of British Forces.

The sum of £11,718 1s. 9d. shown in the Appropriation Account represents the amounts paid under (a) in the financial year from this Vote. I have inspected the awards of the Arbitrators in each case.

VOTE 62.—GOVERNOR-GENERAL'S ESTABLISHMENT.

89. At the date of preparation of the estimate for the Governor-General's Establishment for the financial year 1922-23, it was not possible to furnish details. The expenditure of £5,120 17s. 3d. incurred in the period from 6th December, 1922, to 31st March, 1923, falls under the following heads :—

	£	s.	d.
Salaries, Wages and Allowances of the Household Staff (exclusive of Salary of Governor-General paid from the Central Fund) ...	1,403	4	4
Allowance to Governor-General for expenses ...	961	19	2
Travelling and Incidental Expenses ...	115	13	9
Purchase of Motor Cars	2,640	0	0

Included in the charge for Incidental Expenses is a payment of £25 13s. 9d., being the cost of suit cases and roll-up fitted cases supplied to the Aides-de-Camp attached to the Governor-General's Establishment. (See also paragraph 9).

VOTE 63.—DEVELOPMENT FUND.

90. The expenditure out of the sums advanced to the Ministry of Agriculture is examined under my directions and particulars are appended to the Appropriation Account for that Ministry.

In the case of the Irish Agricultural Organisation Society, I have verified that the amounts advanced were duly authorized, and that the conditions laid down by the Minister for Finance in respect of each advance had been complied with.

VOTE 64.—MINISTRY OF EXTERNAL AFFAIRS.

Expenditure from Voted Moneys.

91. Prior to 1st January, 1923, the Salaries and Expenses of this Ministry were borne on Dáil Eireann Funds, and the expenditure shown in the Appropriation Account represents the cost from that date to 31st March, 1923.

Overpayments to a Representative Abroad.

92. Included in Subhead A is an overpayment of approximately, £113 sterling, made to an Irish Representative abroad. The adjustment of this overpayment is under consideration at the date of my Report.

Prior Sanction for Expenditure.

93. Several items of expenditure not normally chargeable to Public Funds are included in Subhead B. At my request the covering sanction of the Ministry of Finance for these items has been sought and obtained, and I am informed that in future all proposals for expenditure of a similar nature will be submitted to the Ministry of Finance for sanction before payment. *

Accounts of Agents and Representatives Abroad.

94. The Accounts of Agents and Representatives abroad were in a number of cases unvouched or insufficiently vouched. I have represented to the Ministry that vouchers should in all cases be rendered with the accounts in support of the payments made by these officers, and I am informed that these accounts will in future be fully vouched before inclusion as a final charge against the Vote.

SEÓIRSE MACCRAITH,

Comptroller and Auditor-General
(Ard Scrúdaí).

Exchequer and Audit Department,
Dublin,

13th March, 1924.

APPROPRIATION ACCOUNTS, 1922-23.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross). £	Estimated Appropriations in Aid. £	Net Supply Grant. £	Actual Expenditure (Gross). £ s. d.	Appropriations in Aid Realized. £ s. d.	Net Expenditure. £ s. d.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered. £ s. d.	Exchequer Extra Receipts.	
									Surplus. £ s. d.	Deficit. £	More than Estimated. £ s. d.	Less than Estimated. £ s. d.		Estimated. £	Realized. £ s. d.
2	1	MINISTRY OF FINANCE ...	68,200	100	68,100	40,498 18 10	30 19 5	40,467 19 5	27,701 1 2	—	—	69 0 7	27,632 0 7	—	—
4	2	UNIVERSITIES AND COLLEGES ...	110,800	—	110,800	110,800 0 0	—	110,800 0 0	—	—	—	—	—	—	—
5	3	OLD AGE PENSIONS ...	3,327,700	800	3,326,900	3,249,250 17 2	113 6 0	3,249,137 11 2	78,449 2 10	—	—	686 14 0	77,762 8 10	—	—
7	4	HOSPITALS AND CHARITIES ...	16,738	—	16,738	16,737 14 7	—	16,737 14 7	5 5	—	—	—	5 5	—	—
8	5	REFORMATORY AND INDUSTRIAL SCHOOLS	98,613	1,000	97,613	97,278 6 7	949 18 6	96,328 8 1	1,334 13 5	—	—	50 1 6	1,284 11 11	—	—
10	6	LAW CHARGES ...	46,975	200	46,775	35,340 4 7	133 10 7	35,206 14 0	11,634 15 5	—	—	66 9 5	11,568 6 0	—	—
11	7	COUNTY COURT OFFICERS ...	105,445	4,570	100,875	88,190 12 5	3,802 14 2	84,387 18 3	17,254 7 7	—	—	767 5 10	16,487 1 9	—	—
13	8	MISCELLANEOUS EXPENSES ...	10,495	200	10,295	8,526 5 3	310 2 6	8,216 2 9	1,968 14 9	—	110 2 6	—	2,078 17 3	—	—
15	9	NATIONAL HEALTH INSURANCE COMMISSION	408,602	1,000	407,602	316,122 1 0	303 0 8	315,819 0 4	92,479 19 0	—	—	696 19 4	91,782 19 8	—	736 10 8
18	10	CHARITABLE DONATIONS AND BEQUESTS	2,978	48	2,930	2,885 7 6	48 14 2	2,836 13 4	92 12 6	—	14 2	—	93 6 8	—	—
19	11	VALUATION AND BOUNDARY SURVEY ...	47,626	7,600	40,026	42,508 13 2	6,850 19 0	35,657 14 2	5,117 6 10	—	—	749 1 0	4,368 5 10	—	—
21	12	PUBLIC WORKS OFFICE ...	79,648	19,045	60,603	76,194 17 1	28,021 7 8	48,173 9 5	3,453 2 11	—	8,976 7 8	—	12,429 10 7	—	—
23	13	PUBLIC WORKS AND BUILDINGS ...	678,679	19,125	659,554	658,859 14 5	16,781 17 3	642,077 17 2	19,819 5 7	—	—	2,343 2 9	17,476 2 10	—	—
29	14	RAILWAYS ...	56,238	—	56,238	46,936 12 1	—	46,936 12 1	9,301 7 11	—	—	—	9,301 7 11	—	7,799 14 0
33	15	DUBLIN METROPOLITAN POLICE ...	381,806	61,696	320,110	364,730 10 0	55,935 19 9	308,794 10 3	17,075 10 0	—	—	5,760 0 3	11,315 9 9	—	—
35	16	GENERAL PRISONS BOARD ...	218,462	1,100	217,362	203,702 9 5	3,148 7 0	200,554 2 5	14,759 10 7	—	2,048 7 0	—	16,807 17 7	—	—
38	17	PUBLIC RECORD OFFICE ...	12,515	—	12,515	10,589 7 2	—	10,589 7 2	1,925 12 10	—	—	—	1,925 12 10	—	—
39	18	SUPREME COURT OF JUDICATURE ...	155,757	5,250	150,507	131,797 10 8	976 14 4	130,820 16 4	23,959 9 4	—	—	4,273 5 8	19,686 3 8	—	—
41	19	PUBLIC EDUCATION ...	3,944,371	1,050	3,943,321	3,907,861 5 1	1,366 12 7	3,906,494 12 6	36,509 14 11	—	316 12 7	—	36,826 7 6	—	—
45	20	INTERMEDIATE EDUCATION ...	133,015	265	132,750	132,156 6 8	342 13 9	131,813 12 11	858 13 4	—	77 13 9	—	936 7 1	—	—
47	21	ENDOWED SCHOOLS ...	1,080	200	880	1,041 8 5	404 3 1	637 5 4	38 11 7	—	204 3 1	—	242 14 8	—	—
48	22	MINISTRY OF AGRICULTURE ...	470,448	62,499	407,949	389,377 4 6	49,573 9 8	339,803 14 10	81,070 15 6	—	—	12,925 10 4	68,145 5 2	—	—
60	23	SCIENCE AND ART ...	184,738	4,620	180,118	172,374 9 6	4,007 19 1	168,366 10 5	12,363 10 6	—	—	612 0 11	11,751 9 7	—	—
64	24	NATIONAL GALLERY ...	5,488	—	5,488	5,217 11 5	—	5,217 11 5	270 8 7	—	—	—	270 8 7	—	1 2 8
65	25	CONGESTED DISTRICTS BOARD ...	169,750	—	169,750	169,750 0 0	—	169,750 0 0	—	—	—	—	—	—	—
74	26	MINISTRY OF LOCAL GOVERNMENT ...	878,426	10,000	868,426	444,631 0 11	189 10 2	444,441 10 9	433,794 19 1	—	—	9,810 9 10	423,984 9 3	—	—
78	27	GENERAL REGISTER OFFICE ...	21,803	900	20,903	20,492 13 4	1,684 19 0	18,807 14 4	1,310 6 8	—	784 19 0	—	2,095 5 8	—	—
80	28	DUNDUM ASYLUM ...	20,577	5,646	14,931	17,715 13 10	4,395 19 9	13,319 14 1	2,861 6 2	—	—	1,250 0 3	1,611 5 11	15	3 0 7
82	29	TRANSPORT DEPARTMENT ...	52,355	2,000	50,355	28,901 15 5	—	28,901 15 5	23,453 4 7	—	—	2,000 0 0	21,453 4 7	—	—
84	30	IRELAND DEVELOPMENT GRANT ...	159,500	—	159,500	159,500 0 0	—	159,500 0 0	—	—	—	—	—	—	—
86	31	STATIONERY OFFICE ...	249,000	15,000	234,000	164,026 5 11	5,284 17 1	158,741 8 10	84,973 14 1	—	—	9,715 2 11	75,258 11 2	—	—
89	32	MINISTRY OF INDUSTRY AND COMMERCE	366,481	79,500	286,981	339,072 16 8	74,851 1 9	264,221 14 11	27,408 3 4	—	—	4,648 18 3	22,759 5 1	—	—
92	33	LOCAL LOANS ...	1,025,000	—	1,025,000	462,437 0 0	—	462,437 0 0	562,563 0 0	—	—	—	562,563 0 0	—	—
93	34	EXCHEQUER AND AUDIT ...	9,425	100	9,325	6,385 1 8	—	6,385 1 8	3,039 18 4	—	—	100 0 0	2,939 18 4	—	—
95	35	TEMPORARY COMMISSIONS ...	5,000	—	5,000	4,686 19 4	—	4,686 19 4	313 0 8	—	—	—	313 0 8	—	—
97	36	REPRESENTATION OF THE PEOPLE ACT ...	36,000	—	36,000	1,068 4 0	—	1,068 4 0	34,931 16 0	—	—	—	34,931 16 0	—	—
98	37	PROPERTY LOSSES ADVANCES ...	250,000	—	250,000	107,501 18 9	—	107,501 18 9	142,498 1 3	—	—	—	142,498 1 3	—	—
99	38	SECRETARIAT AND SPECIAL SERVICES ...	19,050	—	19,050	16,138 6 11	—	16,138 6 11	2,911 13 1	—	—	—	2,911 13 1	—	—
101	39	ARMY ...	7,517,000	5,000	7,512,000	7,464,719 10 7	5,615 19 4	7,459,103 11 3	52,280 9 5	—	615 19 4	—	52,896 8 9	—	—
106	40	RECONSTRUCTION OF CORK ...	50,000	—	50,000	24,907 3 11	—	24,907 3 11	25,092 16 1	—	—	—	25,092 16 1	—	149 11 5
107	41	CIVIC GUARD ...	702,650	9,000	693,650	424,898 3 2	5,608 3 3	419,289 19 11	277,751 16 10	—	—	3,391 16 9	274,360 0 1	—	—
109	42	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,803,305	—	1,803,305	1,381,859 10 7	—	1,381,859 10 7	421,445 9 5	—	—	—	421,445 9 5	—	—
111	43	MINISTRY OF HOME AFFAIRS ...	15,900	—	15,900	10,123 15 5	—	10,123 15 5	5,776 4 7	—	—	—	5,776 4 7	—	—
113	44	RELIEF GRANTS ...	348,000	—	348,000	339,647 13 8	—	339,647 13 8	8,352 6 4	—	—	—	8,352 6 4	—	580 0 0
114	45	PROPERTY LOSSES COMPENSATION ...	10,020,000	—	10,020,000	987,808 7 6	—	987,808 7 6	9,032,191 12 6	—	—	—	9,032,191 12 6	—	—
115	46	RATES ON GOVERNMENT PROPERTY ...	108,000	—	108,000	83,714 7 5	—	83,714 7 5	24,285 12 7	—	—	—	24,285 12 7	—	—
116	47	LOCAL TAXATION ADJUSTMENT ...	219,834	—	219,834	219,632 11 4	—	219,632 11 4							

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1922--23.

MINISTRY OF FINANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF FINANCE, including certain SUBORDINATE DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MINISTRY OF FINANCE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	50,000	26,163 8 4	23,836 11 8	—
B.—Travelling	3,000	1,829 11 8	1,170 8 4	—
C.—Incidental Expenses	600	145 1 0	454 19 0	—
D.—Telegrams	300	83 8 4	216 11 8	—
TOTAL FOR MINISTRY OF FINANCE ...£	53,900	28,221 9 4	25,678 10 8	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages, and Allowances	4,700	5,009 3 7	—	309 3 7
F.—Travelling, Incidental Expenses, and Telegrams ...	20	4 11 5	15 8 7	—
TOTAL FOR PAYMASTER-GENERAL'S OFFICE £	4,720	5,013 15 0	15 8 7	309 3 7
TEACHERS' PENSION OFFICE.				
G.—Salaries, Wages, and Allowances	2,060	2,061 18 10	—	1 18 10
H.—Travelling, Incidental Expenses, and Telegrams ...	20	1 2	19 18 10	—
TOTAL FOR TEACHERS' PENSION OFFICE £	2,080	2,062 0 0	19 18 10	1 18 10
STAMP PRINTING OFFICE.				
I.1.—Salaries, Wages, and Allowances	1,500	366 12 2	1,133 7 10	—
I.2.—Travelling	—	386 12 1	—	386 12 1
J.—Cost of Machinery	6,000	4,448 10 3	1,551 9 9	—
TOTAL FOR STAMP PRINTING OFFICE £	7,500	5,201 14 6	2,684 17 7	386 12 1

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL ...£	68,200	40,498 18 10	28,398 15 8	697 14 6
			Surplus of Gross Estimate over Expenditure. £27,701 1 2	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £69 0 7	
K.—Appropriations in Aid ...	100	30 19 5	Net Surplus to be surrendered— £27,632 0 7	
NET TOTAL ...£	68,100	40,467 19 5		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A, B, C, D.—The Establishment was not fixed at the time the Estimate was framed, and provision was made for charges which ultimately fell to be borne on other Votes.
- E.—Excess due to increase of Staff necessitated by additional work devolving on the Paymaster-General's Office.
- F, H.—It was not possible to estimate more accurately the expenditure under these Subheads.
- G.—The Expenditure under this Subhead was slightly under-estimated.
- I.1. and J.—The Stamp Printing Office was not organized until a later date than was anticipated when the Estimate was framed. The Cost of Machinery was less than anticipated.
- I.2.—*Stamp Printing Office*—Travelling.—This Subhead was opened by Ministry of Finance authority (724/2) to provide for travelling expenses in connection with the purchase of machinery and in respect of technical Staff on loan from the British Stamping Department.

EXTRA REMUNERATION (exceeding £50).

From this Vote the Principal Inspector of Taxes, Inland Revenue, received an allowance of £424 1s. 2d., as acting Secretary to the Ministry; a Principal (£700—£900) received an allowance of £264 14s. 5d., and four Officers on loan from British Government Departments received allowances of £263 2s. 11d.; £202 3s. 0d.; £220 9s. 4d., and £66 11s. 6d. as acting Assistant Secretaries; a technical Officer of the British Inland Revenue Department received an allowance of £166 11s. 2d. as Superintendent of the Stamp Printing Office, two Higher Executive Officers on loan from the National Health Insurance Commission and Ministry of Agriculture received allowances of £118 6s. 8d. and £132 13s. 10d. as acting Accountant and Chief of Section, respectively.

This Account includes the sum of £406 12s. 8d. in respect of the Salary of a Higher Executive Officer on loan to the Ministry of Home Affairs.

The Accounts of other Departments include the sum of approximately £5,802 in respect of Salaries, &c., of Staff on loan to this Ministry.

AIREACHT AIRGID,
(Ministry of Finance),
30th November, 1923.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for Grants to UNIVERSITIES and COLLEGES, including Grants under the IRISH UNIVERSITIES ACT, 1908.

Service.	Grant.	Ex- penditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Grants under Section 7 (2) of the Irish Universities Act, 1908 ...	64,000	64,000	—	—
B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908	2,000	2,000	—	—
C.—Recurrent, non-Statutory Grants ...	19,000	19,000	—	—
D.—Non-Recurrent, non-Statutory Grants	25,800	25,800	—	—
TOTAL ...£	110,800	110,800	—	—

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

10th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for OLD AGE PENSIONS, for certain Administrative Expenses in connection therewith, and for PENSIONS under the Blind Persons Act, 1920.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
		£ s. d.	£ s. d.	£ s. d.
A.—Pensions	3,320,000	3,241,948 4 6	78,051 15 6	—
B.—Expenses of Pension Committees ...	7,700	7,014 6 8	685 13 4	—
D.—Sums Irrecoverable ...	—	23 14 0	—	23 14 0
E.—Extra Statutory Grants	—	264 12 0	—	264 12 0
GROSS TOTAL £	3,327,700	3,249,250 17 2	78,737 8 10	288 6 0
			Surplus of Gross Estimate over Expenditure. £78,449 2 10	
			Deficiency of Appropriations in Aid realized. £686 14 0	
Deduct :—	Estimated.	Realized.		
C.—Appropriations in Aid	800	113 6 0	Net Surplus to be surrendered.	
NET TOTAL £	3,326,900	3,249,137 11 2	£77,762 8 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A and B.—It was not possible, with the information at the disposal of the Ministry, to estimate more accurately the amounts required for these Services in the area of Saorstát Éireann.

D.—Payments made in error or owing to the fact that the notice of revocation or reduction of the pension by a Pension Committee or the Central Pension Authority did not reach the Pension Officer in time for payment to be stopped. In some cases the extreme poverty of the recipients rendered recovery impracticable, and in others there was satisfactory evidence that the orders were cashed in good faith. Where the payments were due to the mistake of a public servant, suitable disciplinary notice has been taken of the occurrence, and in all cases the authority of the Ministry of Finance was obtained before the amounts were written off as irrecoverable. (M/Finance (865)).

E.—Payments amounting to £264 12s. 0d. were made in cases where pension orders remained uncashed owing to official causes, in circumstances in which Sec. 5 (b) of the 1911 Act precluded statutory payment.

C.—Appropriations in Aid.—The sum of £113 6s. was recovered in cash under Sec. 9 (2) of the Act of 1908.

Further sums amounting to £816 1s. 6d. also repayable under Sec. 9 (2) were written off as irrecoverable. (M/Finance (865)).

This amount is made up as follows:—

£	s.	d.	
196	15	0	Cases in which, there being no fraud or concealment, recovery was waived.
576	17	0	Cases in which there was fraud or concealment, but recovery was impracticable by reason of the pensioner's extreme poverty, or owing to the failure of legal proceedings.
20	5	6	Cases where pensioners drew pensions during the receipt of disqualifying Poor Law Relief, where no single overpayment exceeded 30s.
22	4	0	Other cases of overpayments.
<hr/>			
£816	1	6	

A further sum of £57 10s. 6d. was written off as irrecoverable in respect of "Additional Allowance." (M/Finance (865)).

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
31st December, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

HOSPITALS AND CHARITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for Charges connected with HOSPITALS and INFIRMARIES, and certain MISCELLANEOUS CHARITABLE and other ALLOWANCES, including sundry GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
HOSPITALS AND INFIRMARIES.				
A.—Salaries, Board of Superintendence (Dublin Hospitals) ...	150	150 0 0	—	—
B.—Incidental Expenses, ditto	5	5 0 0	—	—
C.—Grants in Aid of Hospitals ...	15,850	15,850 0 0	—	—
D.—Grants to Public Infirmarys ...	223	222 14 7	5 5	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.				
E.—Concordatum Fund for Charitable Allowances ...	10	10 0 0	—	—
F.—Female Orphan House, Dublin, Grant in Aid ...	500	500 0 0	—	—
TOTAL ...£	16,738	16,737 14 7	—	—
Surplus to be surrendered		... £	5 5	

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
10th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES of DETENTION (Children Act, 1908).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
INSPECTOR'S OFFICE.				
A.—Salaries, Wages and Allowances	3,557	3,195 10 11	361 9 1	—
B.—Travelling Expenses ...	330	274 19 1	55 0 11	—
C.—Incidental Expenses ...	114	37 0 6	76 19 6	—
D.—Maintenance of Youthful Offenders in Reformatories	3,000	2,966 14 0	33 6 0	—
E.—Maintenance in Industrial Schools ...	91,000	90,390 14 8	609 5 4	—
F.—Places of Detention ...	612	413 7 5	198 12 7	—
GROSS TOTAL £	98,613	97,278 6 7	1,334 13 5	—
			Surplus of Gross Estimate over Expenditure. £1,334 13 5	
			Deficiency of Appropriations in Aid realized. £50 1 6	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	1,000	949 18 6	Net Surplus to be surrendered. £1,284 11 11	
NET TOTAL £	97,613	96,328 8 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to—(a) reduction of Bonus; (b) Commission paid to Parental Money Collectors was less than estimated.

B. and C.—It was not possible to estimate exactly the expenditure under these Subheads.

D., E., F.—The expenditure under these subheads cannot be estimated exactly. The estimated daily average number and the actual daily average number maintained were as follows :—

Subhead.	Estimated No.	Actual No.
D.	143	103
E.	4,673	4,635
F.	5	3

Under Subhead D. the reduction due to the lower average number of children maintained was modified by the payment of a Special Grant of £800 to one Institution. A further saving was effected under Subhead F. consequent on reduction of Bonus.

G.—Collections of Parental Moneys fell short of the amount estimated through unsettled conditions and the disbandment of the body formerly responsible for the collections.

The Account of the Ministry of Local Government includes the sum of £192 1s 5d. in respect of the salary of an Officer temporarily lent to this Office.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Expenses of CRIMINAL PROSECUTIONS and other LAW CHARGES, including a Grant in relief of certain Expenses payable by Statute out of LOCAL RATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Law Officers ...	5,000	5,052 5 3	—			52	5	3
B.—State Solicitors ...	22,300	18,857 2 2	3,442	17	10	—		
C.—Sessional State Solicitor ...	275	142 14 10	132	5	2	—		
D.—Under Sheriffs ...	5,900	5,385 14 4	514	5	8	—		
E.—Prosecutors, &c. ...	5,000	1,744 19 10	3,255	0	2	—		
F.—Fees to Counsel ...	3,000	2,993 11 0	6	9	0	—		
G.—General Law Expenses ...	3,000	1,160 14 2	1,839	5	10	—		
H.—Defence of Public Officials	1,000	—	1,000	0	0	—		
I.—Assize Expenses ...	1,500	3 3 0	1,496	17	0	—		
GROSS TOTAL £	46,975	35,340 4 7	11,687	0	8	52	5	3
			Surplus of Gross Estimate over Expenditure. £11,634 15 5					
			Deficiency of Appropriations in Aid realized. £66 9 5					
Deduct :—	Estimated.	Realized.						
J.—Appropriations in Aid ...	200	133 10 7						
NET TOTAL £	46,775	35,206 14 0	Net Surplus to be surrendered. £11,568 6 0					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Salaries in all cases were not fixed at the time the Estimate was framed.
 B, C.—Savings due to reduction of Bonus and to Vacancies remaining unfilled.
 The Salary of one State Solicitor did not come in course of payment within the period.
 D.—Saving due to vacancies not having been filled.
 E, G, H, I, J.—Owing to unsettled conditions Assize Courts and certain Quarter Sessions Courts were not held; the expenditure and Appropriations in Aid were, in consequence, less than anticipated.

AIREACHT AIRGID,
 (Ministry of Finance),
 30th November, 1923.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COUNTY COURT OFFICERS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Allowances and Expenses of various COUNTY COURT OFFICERS and of MAGISTRATES, Bonus to CHAIRMEN of QUARTER SESSIONS and RECORDERS and to CLERKS of the CROWN AND PEACE, and Expenses of Revision.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COUNTY COURT OFFICERS.				
A.—Salaries	61,930	56,243 9 11	5,686 10 1	—
B.—Allowances	13,975	13,283 1 0	691 19 0	—
C.—Travelling, &c., Expenses	3,050	2,132 16 5	917 3 7	—
MAGISTRATES.				
D.—Salaries	24,000	13,986 19 3	10,013 0 9	—
E.—Allowances	1,700	1,684 5 9	15 14 3	—
F.—Travelling, &c., Expenses	500	545 0 1	—	45 0 1
G.—Expenses of Revision ...	290	315 0 0	—	25 0 0
GROSS TOTAL ...£	105,445	88,190 12 5	17,324 7 8	70 0 1
			Surplus of Gross Estimate over Expenditure. £17,254 7 7	
			Deficiency of Appropriations in Aid realized. £767 5 10	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	4,570	3,802 14 2		
NET TOTAL ...£	100,875	84,387 18 3	Net Surplus to be surrendered. £16,487 1 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to restricted operations of the Courts owing to abnormal conditions prevailing, and a reduction in the rate of Registrars' remuneration.
- B.—The provision made in the Estimate proved to be more than was required, the resulting saving being modified by an amount of £104, paid under Ministry of Finance authority (458/4) for replacement of destroyed folios.
- C.—The saving results from the abnormal conditions as explained at A.
- D.—These posts have been abolished and superannuation took place earlier than was anticipated when framing the estimate.
- E.—Casual saving.
- F.—The amount of outstanding claims proved greater than was anticipated.
- G.—The Revision Sessions for County Dublin were more prolonged than was expected and involved the payment of additional fees.

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Jurors' Lists ...	2,900	2,644	5	2
Publicans' Licences ...	1,600	1,054	0	0
Bankruptcy Fees ...	70	104	9	0
	£4,570	3,802	14	2

- Jurors' Lists ... The deficiency is due to the fact that there was no revision of the Lists in three Counties, and in the case of two other Counties the amount was not paid until after the close of the year.
- Publicans' Licences ... The estimated collection in respect of these Fees was not realized, doubtless owing to unsettled conditions.
- Bankruptcy Fees ... These receipts which declined in recent years have begun to show an upward tendency.

EXTRA REMUNERATION (exceeding £50.)

From Vote 32, Ministry of Industry and Commerce, five Resident Magistrates (£500-£800) received £302 2s., £112 17s., £75 12s., £61 19s., and £52 10s.—for acting as Chairmen of Courts of Referees.

This Account includes bonus at ordinary Civil Service rates paid (1) to the Clerks of the Crown and Peace and to Resident Magistrates in addition to their Statutory Salaries, and (2) to the Recorders and County Court Judges in addition to their Statutory Salaries chargeable on the Central Fund.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance,)

13th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES, including certain Grants in Aid.

Service.	Grant.	Ex- penditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Friendly Societies Registry— Salaries and Allowances ...	£ 1,110	£ s. d. 1,047 11 5	£ s. d. 62 8 7	£ s. d. —
B.—Grant in Aid of the Incorporated Law Society of Ireland ...	325	325 0 0	—	—
C.—Grants in Aid of Scientific In- vestigation, etc. ...	2,700	2,700 0 0	—	—
D.—Grants to Students in Ireland	1,000	746 6 0	253 14 0	—
E.—Amounts remitted in respect of Stamp Duty payable on Government Documents ...	500	57 14 0	442 6 0	—
F.—Refund of Candidate's Deposit forfeited ...	150	150 0 0	—	—
INSPECTORS OF LUNATIC ASYLUMS.				
G.—Salaries, Wages and Allowances	2,700	2,038 11 9	661 8 3	—
H.—Travelling ...	200	2 14 10	197 5 2	—
I.—Incidental Expenses ...	10	4 16 4	5 3 8	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) AND ESTATE DUTY APPEALS UNDER THE FINANCE ACT, 1910.				
J.—Salaries, Wages and Allowances	1,550	1,399 0 7	150 19 5	—
K.—Travelling ...	250	54 10 4	195 9 8	—
GROSS TOTAL ...£	10,495	8,526 5 3	1,968 14 9	—
Deduct :—				
L.—Appropriations in Aid ...	Estimated. 200	Realized. 310 2 6	Surplus of Gross Estimate over Expenditure. £1,968 14 9	
NET TOTAL ...£	10,295	8,216 2 9	Surplus of Appropriations in Aid realized. £110 2 6	
			Total Surplus to be surrendered £2,078 17 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction of Bonus and margin for contingencies not having been required.
- D.—Saving due to the discontinuance, after six months, of Grant to one student, and to the fact that the number of new Grants made in the year was less than estimated.
- E, H, I, K.—It was not possible to estimate exactly the amount required under these subheads.
- G.—Saving due to the reduction of Bonus and the amount required for clerical assistance being less than estimated.
- J.—The salary of the Referee and the allowance to the Secretary to the Land Values Reference Committee were not payable for the full year.
- L.—The fees received in connection with the licensing of Private Asylums and the Registration of Friendly Societies were greater than were anticipated.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

23 d November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

NATIONAL HEALTH INSURANCE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the INSURANCE COMMISSION, and for sundry Contributions and Grants in respect of the Cost of Benefits and Expenses of Administration under the NATIONAL HEALTH INSURANCE ACTS, 1911 to 1921 (including certain Grants in Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL ADMINISTRATION.				
A.—Salaries, Wages, and Allowances	95,347	91,815 19 9	3,510 3	—
B.—Travelling	10,800	6,782 19 8	4,017 0 4	—
C.—Special Inquiries and Services	10	—	10 0 0	—
D.—Insurance Stamps	185	71 18 3	113 1 9	—
E.—Incidental Expenses	950	518 2 7	431 17 5	—
CONTRIBUTIONS, BENEFITS, &c.				
I. Statutory Contributions.				
F.1.—Medical and Sanatorium Benefits (Grants in Aid)	49,590	40,070 0 0	9,520 0 0	—
F.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid) ...	194,000	123,790 0 0	70,210 0 0	—
II. Special Grants.				
G.—Expenses of Medical Certification	56,960	52,383 0 9	4,576 19 3	—
H.—Sanatorium Benefits (Special Grants)	60	—	60 0 0	—
J.—Expenses of Members of Insurance Committees ...	690	690 0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
K.—Women's Equalization Fund (Grant in Aid) ...	10	—	10 0 0	—
GROSS TOTAL ...£	408,602	316,122 1 0	92,479 19 0	—
			Surplus of Gross Estimate over Expenditure— £92,479 19 0	
			Deficiency of Appropriations in Aid realized— £696 19 4	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ...	1,000	303 0 8	Surplus to be surrendered—	
NET TOTAL	£ 407,602	315,819 0 4	£91,782 19 8	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	736 10 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due partly to transfer of officers of the Department to new Ministries, and partly to vacancies in the permanent staff remaining unfilled.
- B.—Saving due to vacancies in outdoor staff and to diminished travelling on the part of the outdoor staff owing to the disturbed state of the country.
- C.—No special enquiries.
- D.—The cost of the manufacture of Insurance Stamps was less than anticipated.
- E.—Saving due to the reduction of Law Costs owing to the new system of employing State Solicitors in connection with prosecutions.
- F.1.—The provision in respect of the sums deemed to have been expended on Medical Benefit and in respect of the State Grant on the estimated expenditure by Insurance Committees on Sanatorium Benefit was in excess of requirements.
- F.2.—The sums required under this head were not so great as anticipated.
- G.—The expenditure was less than anticipated.
- H.—Token provision only. No special grants were necessary.
- K.—Token provision only to keep open the subhead pending its abolition consequent on the withdrawal of the State contribution to the Women's Equalization Fund
- L.—Appropriations in Aid.

The sum of £303 0s. 8d. was a repayment of the cost of making payments to Medical Certifiers in Northern Ireland for January and February, 1922. The amount to be repaid in respect of other services rendered to Great Britain and Northern Ireland in connection with the severance of the Saorstát National Health Insurance Fund has yet to be ascertained.

EXTRA RECEIPTS.

	£	s.	d.
Unemployment Insurance contributions paid in respect of Charwomen, &c., employed in Department, refunded by Ministry of Labour (employer's portion)	25	14	2
Costs of prosecutions recovered	23	17	0
Unemployment contributions refunded	4	3	4
Cost of Administration by the Commissioners of Approved Societies (Officers) Guarantee Fund for the Year 1922	20	16	8
Cost of Administration by the Commissioners of Irish Exempt Persons Fund for the Year 1922	76	13	9
Cost of Administration by the Commissioners of Irish Migratory Labourers Fund for the Year 1922	1	15	10
Cost of Administration by Commissioners of Deposit Contributors Fund for the Year 1922	583	9	11
TOTAL	£736	10	8

EXTRA REMUNERATION (exceeding £50).

From the Vote of the Ministry of Finance one Higher Executive Officer received an allowance of £75.

This account includes a sum of approximately £6,324 6s. 10d. in respect of salaries, &c., of staff temporarily lent to other Departments.

J. A. GLYNN,
Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the Office of the COMMISSIONERS OF CHARITABLE DONATIONS and BEQUESTS.

Service.	Grant.	Ex- penditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	2,793	2,722 3 9	70 16 3	—
B.—Law Costs ...	175	150 12 7	24 7 5	—
C.—Travelling and Incidental Ex- penses ...	10	12 11 2	—	2 11 2
GROSS TOTAL ...£	2,978	2,885 7 6	95 3 8	2 11 2
			Surplus of Gross Estimate over Expenditure. £92 12 6	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Appropriations in Aid realized.</i>	
D.—Appropriations in Aid ...	48	48 14 2	£— 14 2	
NET TOTAL ...£	2,930	2,836 13 4	Total Surplus to be surrendered. £93 6 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction in cost of living bonus.
B. and C.—Expenditure cannot be accurately foreseen.

THOMAS BODKIN,

Secretary and Accounting Officer.

15th October, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, including ESTATE DUTY VALUATION under the Finance (1909-10) Act, 1910.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	40,726	37,606 10 2	3,119 9 10	—
B.—Travelling Expenses ...	4,500	3,623 15 11	876 4 1	—
C.—Legal Expenses ...	750	374 11 6	375 8 6	—
D.—Waterford Revaluation ...	1,000	790 3 3	209 16 9	—
E.—Incidental Expenses ...	150	113 12 4	36 7 8	—
F.—Fees to Referees ...	500	—	500 0 0	—
GROSS TOTAL £	47,626	42,508 13 2	5,117 6 10	—
			Surplus of Gross Estimate over Expenditure. £5,117 6 10	
			Deficiency of Appropriations in Aid realized. £749 1 0	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
G.—Appropriations in Aid ...	7,600	6,850 19 0	Net Surplus to be surrendered.	
NET TOTAL £	40,026	35,657 14 2	£4,368 5 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are due to decreased cost of living bonus, retirements during the Year, and the non-filling of vacancies.
- B.—In consequence of the disturbed condition of the country the work of the Annual Revision of the Valuation could not be undertaken in a considerable area, and the amount of travelling involved was, therefore, much below the normal.
- C.—The hearing of Appeals against Estate Duty Valuations was not begun until very late in the financial year, and the amount provided for costs against the Department in such Appeals was not drawn upon. In general, expenditure under this Subhead is not within the Department's control.

- D.—The commencement of work on the Waterford Revaluation was delayed somewhat longer than had been anticipated, and the expenditure was correspondingly less than expected.
- E.—Owing to the restricted amount of revision work done during the year expenditure on the carriage of parcels and on telegrams was below the normal. In addition, economies were effected in the purchase of newspapers.
- F.—Under new arrangements, the remuneration of the Referee appointed to deal with Estate Duty Appeals is not payable by the Valuation and Boundary Survey Department.
- G.—Appropriations in Aid. The receipts include £575 due by certain County Councils since 1921 and paid in 1922-23. Sums amounting to £610, payable on 1st October, 1922, by certain County Councils, are outstanding, while the moiety of the cost of the Waterford Revaluation, repayable by the Waterford County Borough Council, was also not recovered during the financial year. Receipts from Fees are of a fluctuating nature, and were adversely affected by the disturbed conditions prevailing.

	Estimated.	Realized.		
	£	£	s.	d.
Proportion of cost payable by the several County Councils in Ireland under Act 37 and 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments), Ireland, Order, 1899	6,295	5,685	0	0
Amounts recovered from certain County Councils in Ireland in respect of arrears of cost payable in the Year 1921-22	—	575	0	0
Proportion of cost to be paid by the County Borough of Waterford under 61 and 62 Vict., c. 37	500	—		
Fees under Act 23 Vict., c. 4, s. 9	805	{ 564 19 0		
Miscellaneous Receipts		{ 26 0 0		
	£7,600	£6,850	19	0

EXTRA REMUNERATION (exceeding £50).

One officer received £61 13s. 8d. from the Ministry of Finance for his services with the Constitution Committee, while a second officer was paid £87 7s. 3d. from the Vote for the Ministry of Defence while on loan to that Ministry.

Salaries paid out of this Vote to officers lent to certain other Departments, as indicated, were as follows :—The Compensation (Ireland) Commission (seven officers) £2,761 2s. 3d. ; the Constitution Committee (one officer) £231 11s. 0d. ; the Ministry of Industry and Commerce (one officer) £31 13s. 7d. ; the Ministry of Economic Affairs (one officer) £133 2s. 6d. ; the Ministry of Defence (Finance) (one officer) £217 16s. 8d. ; and, the Ministry of Home Affairs (one officer) £109 11s. 0d.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,
29th November, 1923.

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 Account is correct.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PUBLIC WORKS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Salaries and Expenses
of the OFFICE OF PUBLIC WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages, and Allowances ...	69,574	65,323 9 5	4,250 10 7	—	—	
B.—Travelling Expenses ...	5,750	7,336 13 7	—	1,586 13 7	—	
C.—Incidental Expenses ...	140	316 18 8	—	176 18 8	—	
D.—Post Office Telegrams ...	140	87 14 8	52 5 4	—	—	
LAND IMPROVEMENT ACTS AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	3,700	3,076 7 5	623 12 7	—	—	
E.2.—Travelling Expenses ...	250	51 15 10	198 4 2	—	—	
E.3.—Advertisements ...	94	1 17 6	92 2 6	—	—	
GROSS TOTAL ...£	79,648	76,194 17 1	5,216 15 2	1,763 12 3	—	
			Surplus of Gross Estimate over Expenditure. £3,453 2 11			
<i>Deduct :—</i>						
F.—Appropriations in Aid :	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
1.—Preliminary Expenses and Penal Interest on Loans	645	543 18 3	£8,976 7 8			
2.—Services performed for Imperial Government	18,400	27,477 9 5	Total Surplus to be surrendered.			
NET TOTAL ...£	60,603	48,173 9 5	£12,429 10 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a number of retirements and fall in Bonus during the year.
- B.—Excess due partly to increased work arising out of Military Services taken over, and partly to dislocation of train services which necessitated more expensive methods of conveyance.
- C.—Excess due partly to an increase in number of advertisements for tenders for works and supplies, and partly to the cost of advertisements in connection with Reconstruction Loans.
- D.—Saving due to the interruptions which occurred in telegraphic facilities during the year.
- E.1.—Saving mainly due to vacant post remaining unfilled.
- E.2 and 3.—Saving due to the number of applications for Loans proving smaller than anticipated.
- F.1.—Owing to heavy expenditure on Agency Services performed for the British Government, the amount received as Overhead Charges was greater than anticipated.

EXTRA REMUNERATION (exceeding £50).

From Subhead A £141 15s. 0d. was paid to an ex-Land Loans Inspector for services rendered in connection with Reconstruction Loans.

T. MACINERNEY,
Accountant.

P. HANSON,
Chairman and Accounting Officer.

OFFICE OF PUBLIC WORKS,
28th November, 1923.

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 these Accounts are correct.

SEÓIRSE MAG CRAITH,
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,
1923.

Service.	Receipts, 1922-23.	Payments, 1922-23.	Balance, 31st March, 1923.
	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund Loans Repayments	461 15 1	(a) 461 15 1	—
Sea Fisheries Act, 1883	—	26 0 0	Dr. 26 0 0
Shannon Navigation	8,519 8 9	7,725 10 3	793 18 6
National Monuments	935 6 3	922 11 5	12 14 10
Linen Hall	180 3 9	(b) 180 3 9	—
Southern Railway Revenue	1,820 4 2	3,367 8 8	Dr. 1,547 4 6
Letterkenny Railway Revenue	1,590 6 2	1,256 3 6	334 2 8
Light Railway Surplus Revenue	3,072 0 0	(c) 977 1 7	2,094 18 5
Marine Works Act, 1902, Maintenance Fund	1,874 0 8	599 14 0	1,274 6 8

(a) Paid over to Irish Land Commission.

(b) Includes £136 14s. 3d. provided by the Public Works and Buildings Vote 13.

(c) Paid to Irish Exchequer as Miscellaneous Revenue.

T. MACINERNEY,
Accountant.

P. HANSON,
Chairman and Accounting Officer.

28th November, 1923.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS, for Maintenance of DRAINAGE WORKS on the RIVER SHANNON and sundry GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings—						
Original ...	£450					
Supplementary ...	2,250					
	2,700	2,319 8 8	380	11 4	—	
AA.—Annuities—						
Supplementary ...	57,128	57,127 8 6		11 6	—	
B.—New Works, Alterations, and Additions—						
Original ...	£78,981					
Supplementary ...	8,000					
	86,981	67,751 3 6	19,229	16 6	—	
C.—Maintenance and Supplies	115,970	105,791 6 0	10,178	14 0	—	
D.—Furniture, Fittings, and Utensils ...	22,575	21,633 2 11	941	17 1	—	
E.—Rents, &c. ...	21,663	19,794 7 1	1,868	12 11	—	
F.—Fuel, Light, Water, and Cleaning, &c. ...	30,442	28,216 6 5	2,225	13 7	—	
FF.—Fuel from Wolfhill Colliery—						
Original ...	Nil					
Supplementary ...	£12,000					
	12,000	12,000 0 0	—		—	
G.—Military and Civic Guard Buildings—						
Original ...	£250,000					
Supplementary ...	70,000					
	320,000	343,053 9 4	—		23,053 9 4	
H.—Phoenix Park National School ...	90	84 4 3	5	15 9	—	
I.—River Shannon Works ...	410	195 4 3	214	15 9	—	
J.—Linen Hall, Dublin ...	120	136 14 3	—		16 14 3	
K.—Piers and Harbours Improvements (Grants in Aid) ...	8,600	—	8,600	0 0	—	
KK.—Compensation ...	—	756 19 3	—		756 19 3	
GROSS TOTAL—	678,679	658,859 14 5	43,646	8 5	23,827 2 10	
Original ...	£529,301		Surplus of Gross Estimate over Expenditure. £19,819 5 7			
Supplementary ...	149,378					
	£678,679					
		Estimated. Realized.				
Deduct :—						
L.—Appropriations in Aid ...	19,125	16,781 17 3	Deficiency of Appropriations in Aid realized. £2,343 2 9			
NET TOTAL—						
Original ...	£510,176		Surplus to be surrendered. £17,476 2 10			
Supplementary ...	149,378					
	£ 659,554	642,077 17 2				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The following payments were made during the year :—
 Maple's Hotel—£3 3s. 0d. (Treasury T.I. 15 of 12th June, 1920).
 Kevin Street D.M.P. Police Station—£403 3s. 0d. (M/Finance 35/14 of 19th May, 1922).
 Balbriggan Civic Guard Barracks—£1,913 2s. 8d. (M/Finance 435/12 of 6th February, 1923.)
- AA.—The following payments were made during the year :—
 Public Offices Site (Dublin) Act, 1903, Annuity—£13,222 8s. 6d.
 Military Works Acts Annuity—£43,905 0s. 0d.
- B.—See Statement of New Works, &c., attached.
- C.—Under expenditure mainly due to fall in prices, and to the difficulty owing to disturbed conditions, of carrying out work throughout the country.
- D.—Some large accounts did not mature for payment within the financial year.
- E.—Payment of £2,000 provided in Estimate in respect of Jury's Hotel was held over pending a decision by the British Authorities on owner's application under the Defence of the Realm Act.
- F.—Some large accounts did not mature for payment within the financial year.
- FF.—Against this payment coal to the value of £3,000 0s. 2d. was delivered by 31st March, 1923, and the balance has since been delivered. The sum of £8,999 19s. 10d. will come in reduction of the expenditure under Subhead F. in the year 1923-24, and a note to that effect will appear on the account for that year.
- G.—Over expenditure was due to Military commitments, the extent of which it was not possible to forecast when the Estimate was prepared. The apportionment of this expenditure under the other Subheads of the Vote (as required by Ministry of Finance letter No. 76/5 of 25th July, 1922) would be as follows :—
- | | £ | s. | d. | |
|-----|--------|----|----|---|
| (A) | 695 | 4 | 5 | |
| (B) | 96,922 | 8 | 7 | Due to the establishment of the internment camps at |
| (C) | 85,255 | 17 | 11 | the Curragh, Gormanstown, Newbridge, Maryboro', |
| (D) | 92,848 | 18 | 4 | and to the reconstruction of barracks, Cork, |
| (E) | 7,605 | 15 | 10 | Limerick, Tralee, &c. |
| (F) | 59,725 | 4 | 3 | |
- H.—Casual.
- I.—Under expenditure due to modification of work and to delays in obtaining materials owing to difficulty in transit.
- J.—Items of maintenance cost more than anticipated.
- K.—Work not proceeded with owing to unsettled state of country.
- KK.—This sum was paid as Compensation for Commandeered Premises, and was met out of savings on Subhead E. Rents. (Ministry of Finance 596/27 of 28th May, 1923).
- | | Estimated. | Realized. |
|--|------------|----------------|
| | £ | £ |
| L.—Rents | 4,710 | *6,218 |
| Tolls, Dues | 2,850 | 3,336 |
| Sale of old materials and Stores | 395 | †4,953 |
| Miscellaneous, including other Sales and hire of Plant | 1,070 | 1,101 |
| Grant from Development Fund, Harbour Works, Burtonport | 8,600 | See Subhead K. |
| Repayment from Northern Government | 1,500 | — |
| Repayment from Imperial Government | — | 1,174 |
| | £19,125 | £16,782 |
- * Surplus due to Rental of Military Buildings taken over.
 † Surplus due to receipts in respect of furniture issued from Store to Civic Guard.

NOTES.

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £48 12s. 3d.

Compensation.—A sum of £4 19s. 0d. was paid to the owner of Mohill Employment Exchange as Compensation for damage to premises. Subhead E.

T. MACINERNEY, Accountant.

P. HANSON,

OFFICE OF PUBLIC WORKS,
 30th November, 1923.

Chairman and Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1922-23.

Service.	Grant.	Expenditure.	Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
CIVIL DEPARTMENTS:				
1.—New Public Offices, Merrion Street	7,500	10,129 8 7	—	2,629 8 7
LAW AND JUSTICE:				
2.—High Court of Justice, Protection Work, Salvage and Adaptation at Four Courts	10,820	3,519 6 11	7,300 13 1	—
EDUCATION:				
3.—National Schools, Grants for Building, &c. ...	35,000	24,972 12 8	10,027 7 4	—
4.—Teachers' Residences ...	100	—	100 0 0	—
MINISTRY OF LABOUR—EMPLOYMENT EXCHANGES:				
5.—Waterford	230	—	230 0 0	—
REVENUE DEPARTMENTS—CUSTOMS AND EXCISE BUILDINGS:				
6.—Castletownbere Customs, Rebuilding Hut ...	220	—	220 0 0	—
7.—Bantry Customs, Rebuilding Hut ...	252	—	252 0 0	—
8.—Dublin Custom House, Protection Work ...	2,000	757 0 0	1,243 0 0	—
8A.—Customs Examination Huts (suppl.)	8,000	5,500 0 0	2,500 0 0	—
POSTAL AND TELEGRAPH BUILDINGS:				
9.—Bagenalstown Post Office, New Office	2,000	3,172 10 8	—	1,172 10 8
10.—Ballybrophy Post Office Residence	414	224 4 0	189 16 0	—
11.—Enniscorthy Post Office Alterations	285	—	285 0 0	—
12.—Dublin General Post Office, Re-building	10,000	216 8 10	9,783 11 2	—
MINOR WORKS AND ALTERATIONS:				
13.—Inland Revenue ...	160	153 10 0	6 10 0	—
14.—URGENT UNFORESEEN WORKS	10,000	2,594 16 4	7,405 3 8	—
15.—Special Works	—	15,172 14 3	—	15,172 14 3
16.—Works of 1921-22 or prior years for which there was no provision in the Estimates for 1922-23 ...	—	1,338 11 3	—	1,338 11 3
	£ 86,981	67,751 3 6	39,543 1 3	20,313 4 9
Net Unexpended ... £19,229 16 6				

OBSERVATIONS.

1. Estimated cost £336,000. Expended £333,608 10s. 3d. Completed. Further payment to be made. (Treasury Letter F. 5288 of 13th January, 1923. Ministry of Finance letter No. 76/5 of 27th November, 1923).
2. Estimated cost £10,820. Work in progress.
3. The unsettled conditions which prevailed during the year interfered with the execution of contracts.
4. No grant for this service matured during the year.
5. Estimated cost £230. Work in progress.
6. Estimated cost £220. Work postponed.
7. Estimated cost £252. Work postponed.
8. Estimated cost £2,000. Expended £757. Work in progress.
- 8A. Estimated cost £10,000. Expended £5,500. Work in progress.
9. Estimated cost £6,500. Expended £5,569 18s. 5d. Modification of requirements enabled certain economies to be effected. Work completed.
10. Estimated cost £414. Expended £224 4s. 0d. Work in progress.
11. Estimated cost £285. Work completed. Contractors claim did not mature for payment in financial year.
12. Estimated cost £600,000. Expended £8,954 4s. 9d. Work suspended.
13. Work completed.
- 14, 15 and 16—See details following.

No. 14.—URGENT UNFORESEEN WORKS.

		Total Estimate for the Works	...	£10,000.	£	s.	d.
OIREACHTAS.—Railings at Museum		218	1	6
Ministry of Finance 325/16, dated 17th October, 1922, and 25th January, 1923, sanctions Expenditure £218 6s. 6d. Work completed.							
PROVISIONAL GOVERNMENT OFFICES.—Protection Work		376	1	3
Estimated Cost £576. Work in progress. Ministry of Finance 631/58 of 27th November, 1923, gives covering sanction to expenditure £420 15s. 8d.							
DEPARTMENT OF AGRICULTURE:—							
Protection Work		35	5	7
Carried out in conjunction with preceding item.							
Partitions		62	0	0
Estimated Cost £70. Completed.							
STATIONERY OFFICE.—Adaptation of Westmoreland Street premises		165	1	11
Estimated cost £500. Modified scheme under consideration.							
DUBLIN CUSTOMS.—Beresford Place, Cycle Shed		32	14	10
Estimated Cost £50. Completed.							
DUBLIN INLAND REVENUE.—Alterations at Dublin Castle		1,417	14	9
Estimated Cost £3,116. Ministry of Finance 631/11 of 6th September, 1923, sanctions expenditure £3,116. Work in progress.							
O.P. WORKS WORKSHOPS.—Adaptation of premises, Kildare Street		144	6	6
Ministry of Finance E. 80/1 sanctions estimated expenditure £850. Work in progress.							
DUBLIN CASTLE STORE.—New Floor in Riding School		143	10	0
Ministry of Finance 23/13 of 22nd November, 1922, sanctions estimated expenditure of £400. Work in progress.							

TOTAL—URGENT UNFORESEEN WORKS ... £2,594 16 4

No. 15.—SPECIAL WORKS.		£	s.	d.
CIVIL DEPARTMENTS.—Provisional Government Offices, Merrion Street		4,392	7	11
Work completed. Ministry of Finance 631/59 of 27th November, 1923, gives covering sanction to expenditure £4,392 7s. 11d.				
MINISTERS' HOSTEL.—College of Science		631	19	0
Estimated cost £630. Completed. Further payments to be made. Ministry of Finance 631/60 of 30th November, 1923.				
SENATE.—Adaptation		227	0	10
Estimated cost £760. Work in progress. Ministry of Finance 631/41 of 1st December, 1923.				
LAW AND JUSTICE.—Land Registry		35	10	7
Ministry of Finance 318/11 dated 15th February, 1923, sanctions estimated expenditure of £7,000. Work in progress.				
LAW COURTS, DUBLIN CASTLE.—Alterations		776	13	3
Ministry of Finance 318/16 dated 27th November 1923, gives covering sanction to expenditure of £776 13s. 3d.				
LAW COURTS, DUBLIN CASTLE.—Heating		447	0	0
Ministry of Finance 23/13 of 6th July, 1923, gives covering sanction for expenditure of £1,192 on this and Post Office and Inland Revenue, Dublin Castle. Work completed.				
INLAND REVENUE, DUBLIN CASTLE.—Heating		447	0	0
Ministry of Finance 23/13 of 6th July, 1923, sanctions expenditure of £1,192 on this item and on heating work, G.P.O., and Departments in Dublin Castle. Work completed.				
POSTAL AND TELEGRAPH BUILDINGS.—G.P.O. La Touche's Bank Adaptation, Electrical Installation		1,241	12	3
Ministry of Finance 23/9 of 23rd May, 1922, sanctions expenditure £990, on adaptation, and Letter of 31st July, 1922, sanctions £425 on electrical installation. Work completed.				
G.P.O., DUBLIN CASTLE.—Heating		297	0	9
Ministry of Finance 23/13 of 6th July, 1923, gives covering sanction for expenditure £1,192 on this and Revenue and Law Departments in Dublin Castle. Work completed.				
G.P.O., FOWLER HALL, PARNELL SQUARE.—Adaptation		2,013	6	1
Ministry of Finance 23/34 of 7th November, 1922, and 631/18 of 6th March, 1923, sanction expenditure of £2,568. Work in progress.				
G.P.O., TALBOT HOUSE.—Adaptation for Accounts Branch		2,062	18	1
Ministry of Finance 23/35 of 8th November, 1922, sanctions expenditure of £1,500 and No. 22/35 of 30th November, 1923, sanctions expenditure to £2,062 18s. 1d. Work in progress.				
G.P.O., MIDDLE ABBEY STREET.—Public Office		821	0	5
Ministry of Finance 23/18 sanctions estimated expenditure £930. Work completed. Further payment to be made.				
G.P.O., DENMARK STREET		63	14	0
Ministry of Finance letter dated 3rd May, 1923, sanctions expenditure £670. Work in progress.				
NEWCASTLE CABLE HUT		247	3	6
Estimated cost £351. Ministry of Finance 661/4 dated 16th July, 1923, sanctions expenditure of £351. Work in progress.				
POST OFFICE SAVINGS BANK, SHIP STREET		781	18	8
Ministry of Finance letter dated 20th December, 1922, sanctions expenditure £1,150. Work in progress.				
COMPENSATION COMMISSION		686	8	11
Ministry of Finance 631/2 dated 11th January, 1923, sanctions estimated expenditure of £720, part ultimately recoverable from British Exchequer. Work completed.				
TOTAL, SPECIAL WORKS ...		£15,172	14	3

No. 16.—WORKS OF 1921-22 OR PRIOR YEARS FOR WHICH THERE IS NO PROVISION IN THE ESTIMATES FOR 1922-23.

	£	s.	d.
D.M.P. COURTS.—Electrical Installation	6	19	1
Part of No. 26 of 1921-22. Estimated cost £68. Expended £35 0s. 4d. Completed.			
LAND COMMISSION. Electrical Installation	5	4	6
Part of No. 26 of 1921-22. Estimated cost £150. Expended £155 6s. 0d. Work completed			
EDUCATION, SCIENCE AND ART BUILDINGS.—National Education Office, Sanitary Accommodation	148	0	3
No. 8 of 1921-22. Estimated cost £1,500. Expended £1,119 11s. 3d. Saving due to exceptionally favourable tender. Work completed.			
MODEL SCHOOLS.—Alterations	2	0	0
No. 9 of 1921-22. Remanet.			
MINISTRY OF LABOUR EMPLOYMENT EXCHANGES.—Trinity House ...	312	3	8
No. 14 of 1921-22. Estimated cost £23,000. Expended £22,841 3s. 10d. Completed.			
CUSTOMS AND EXCISE BUILDINGS:—			
Limerick Custom House	30	0	0
Limerick Probate Registry	4	0	0
No. 24 of 1921-22. Estimated cost £200. Expended £204. Completed.			
POSTAL AND TELEGRAPH BUILDINGS. DUBLIN G.P.O., HENRY STREET.—			
Adaptation Engineers' Department	25	7	6
Part of No. 26 of 1921-22. Estimated cost £86. Expended £29 14s. 3d. Work completed. Under expenditure due to modification of scheme.			
ALDBORO' HOUSE POST OFFICE.—Stamp Storage Strong Room ...	779	7	4
Estimated cost £770. Expended £856 19s. 8d. Work completed. Excess due to additional requirements. Part of No. 26 of 1921-22.			
HARBOURS.—Dun Laoghaire Harbour and Workshops	25	8	11
Part of No. 26 of 1921-22. Estimated cost £60. Expended £66 14s. 2d. Work completed.			
TOTAL, NEW WORKS OF 1921-22, &c.	£1,338	11	3

T. MACINERNEY,
Accountant.OFFICE OF PUBLIC WORKS.
30th November, 1923.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for payments under the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, &c., and for other purposes connected with Irish Railways.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c. ...	26,860	13,985 0 0	12,875 0 0	—
B.—Special Railway Undertakings ...	5,000	4,073 8 1	926 11 11	—
C.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902—				
Original ... Nil				
Supplementary ... £28,878				
Less—anticipated savings on Subheads A and B 4,500				
	£24,378	24,378	28,878 4 0	—
				4,500 4 0
TOTAL—				
Original ... —	£31,860			
Supplementary ... —	24,378			
	£ 56,238	46,936 12 1	13,801 11 11	4,500 4 0
Surplus to be surrendered ...	...	...	£9,301 7 11	

EXTRA RECEIPTS :—

Estimated. Realized.

Interest (less Income Tax) from Dublin and South Eastern Railway Company ...	—	£ s. d. 7,799 14 0
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Owing to the unsettled state of affairs a number of County Councils failed to make to the Railway Companies the payments which would have qualified the Councils for the Government contributions provided under this Subhead.
- B.—The losses on the working of the Mineral Railways proved smaller than was anticipated.
- C.—The net amount provided under this Subhead was fixed at £24,378 in view of savings anticipated under Subheads A and B at the time the Supplementary Vote was sanctioned.

T. MACINERNEY,
Accountant.

P. HANSON,
Chairman and Accounting Officer.

OFFICE OF PUBLIC WORKS, DUBLIN,
28th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATEMENT (A).

TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883

(46 & 47 Vict., c. 43).

REPAYMENTS to County Councils out of Money provided by Oireachtas
in respect of Guarantees, in the Year ended 31st March, 1923.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	AMOUNT.
		£ s. d.
Ballinascorthy and Timoleague Junction and Courtmacsherry Extension ...	One year to June, 1922 ...	700 0 0
Ballinrobe and Claremorris ...	Half-year to April, 1922 ...	512 11 2
Cavan and Leitrim, Co. Cavan ...	One year to May, 1922 ...	635 16 2
Cavan and Leitrim, Co. Leitrim ...	One and a half years to May, 1921.	4,481 11 0
Claremorris and Swinford ...	—	—
Collooney and Swinford ...	—	—
Cork and Muskerry ...	One year to June, 1922 ...	170 4 3
Donoughmore Extension ...	One year to June, 1922 ...	600 0 0
Dublin and Blessington, Co. Dublin ...	Half-year to June, 1922 ...	200 0 0
Dublin and Blessington, Co. Wicklow	One year to June, 1922 ...	400 0 0
Headford and Kenmare ...	{ Half-year to April, 1920 Half-year to October, 1921	{ 1,200 0 0
Killorglin and Valentia ...	{ Half-year to April, 1920 ... Half-year to October, 1921	{ 1,400 0 0
Loughrea and Attymon ...	One and a half years to October, 1922.	1,249 7 10
Schull and Skibbereen ...	—	—
South Clare ...	Half-year to October, 1920	1,200 0 0
Tuam and Claremorris ...	One and a half years to October, 1922.	253 10 11
West Clare ...	Half-year to October, 1920	981 18 8
		£ 13,985 0 0

STATEMENT (B).

RAILWAYS (IRELAND) ACT, 1896 (59 & 60 Vict., c. 34), and MARINE WORKS (IRELAND) ACT, 1902 (2 Edw. 7, c. 24).

STATEMENT of Money issued to, and expended by, the Board of Works (Ireland), the mode in which it was provided, and the purposes for which it was expended, for the Period ended 31st March, 1923.

(1) ISSUED to the Board of Works by the National Debt Commissioners, 1897-8 to 1922-23—£552,000.

	£	s.	d.
<i>Security.</i> —Terminable Annuities ending on 15th September in sundry years from 1926 to 1939, as shown in detail in the Accounts for Year 1915-1916	28,366	2	0
and one annuity terminating in 1950	512	2	0
	<u>£28,878</u>	<u>4</u>	<u>0</u>

(2) MONEY EXPENDED, AND THE PURPOSES FOR WHICH EXPENDED.

WORK.	Estimated Cost.	Treasury Contribution, Proposed or Authorised.	AMOUNT EXPENDED			
			To 31st March, 1922.	In the Year 1922-23.	Total to 31st March, 1923.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
RAILWAYS ACT, 1896.						
RAILWAYS : Buncrana and Carndonagh	118,825	*98,527 10 0	96,850 5 4	—	96,850 5 4	
Letterkenny and Burtonport	324,059	†318,846 11 0	323,513 18 0	—	323,513 18 0	
COACH AND STEAMER SERVICES :						
(a) to (f) Sundry services shown in detail in Appropriation Account for the Year 1915-16	—	22,782 0 0	22,782 3 11	—	22,782 3 11	
(g) Sligo and Belmullet Steamer	‡83,980	83,980 0 0	83,486 4 2	330 9 9	83,816 13 11	
General Charges	10,000	10,000 0 0	7,143 10 11	—	‡7,143 10 11	
MARINE WORKS ACT, 1902.						
Sundry works as shown in detail in Appropriation Account for the Year 1915-16	60,520	‡53,611 0 0	61,344 6 3	—	61,344 6 3	
£	—	587,747 1 0	595 120 8 7	330 9 9	595,450 18 4	

* The difference between the Treasury Contribution and the total estimated cost is made up by the sum of £5,297 10s. 0d., proceeds of the sale of £5,000 Baronial Stock, and a contribution from the Working Company (viz., the Londonderry and Lough Swilly Railway Company) limited to a maximum of £15,000. The £5,297 10s. 0d. was expended

directly by the Working Company, and the contribution referred to was made in the form of Rolling Stock supplied by the Working Company.

† The difference between the Treasury Contribution and the total estimated cost is made up by the sum of £5,212 9s. 0d., proceeds of the issue of £5,000 Baronial Stock,

‡ Revised Estimate. The total expenditure is partly covered by Traffic Receipts amounting to £29,527 11s. 1d. The service which was suspended from January to April, 1920, was resumed by the Sligo Steam Navigation Company under a subsidy from the Local Government Board, and has been continued since 1st February, 1921, under a guarantee to the Company against loss, limited to £1,000 for twelve months, for which the Congested Districts Board and the Board of Works have made themselves jointly responsible.

§ In addition sums amounting to £2,239 15s. 2d. were paid out of the Votes for Public Works Office, Law Charges, Stationery, and Printing.

|| The difference between the Treasury contribution and the total estimated cost is made up by contributions from the Congested Districts Board, the Department of Agriculture, Galway County Council, and Donegal County Council.

(3) AMOUNTS AVAILABLE AND ISSUED :

Funds made available by Sec. 4 of the Railways (Ireland) Act, 1896,	£
and Sec. 9 of the Marine Works (Ireland) Act, 1902 ...	600,000
Amount issued to the Board of Works by the Commissioners for the	
Reduction of the National Debt to 31st March, 1923 ...	552,000
Balance remaining unissued ...	£48,000

	£	s.	d.
NOTE.—The receipts from the Coach and Steamer Services to 31st March,			
1922, amounted to ...	31,680	13	3
Receipts in the Year 1922-23 ...		7	19
	£31,688	12	9

T. MACINERNEY,
Accountant.

OFFICE OF PUBLIC WORKS, DUBLIN,
28th November, 1923.

DUBLIN METROPOLITAN POLICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the COMMISSIONER of POLICE, the POLICE COURTS, and the METROPOLITAN POLICE ESTABLISHMENT of Dublin.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	18,860	17,246 18 8	1,613 1 4	—
B.—Pay, Extra Pay, &c., of the Force	294,422	274,817 12 9	19,604 7 3	—
C.—Clothing and Equipment	7,018	8,062 9 6	—	1,044 9 6
D.—Transport Service ...	997	551 13 10	445 6 2	—
E.—Law Expenses	404	399 19 7	4 0 5	—
F.—Incidental Expenses ...	1,010	941 7 7	68 12 5	—
G.—Telegrams	120	27 15 4	92 4 8	—
H.—Travelling	825	546 17 5	278 2 7	—
I.—Escort and Conveyance of Children to Industrial Schools and Places of Detention	32	28 3 1	3 16 11	—
K.—Pensions	58,118	61,381 15 11	—	3,263 15 11
KK.—Loss by theft	—	725 16 4	—	725 16 4
GROSS TOTAL ...£	381,806	364,730 10 0	22,109 11 9	5,034 1 9
			Surplus of Gross Estimate over Expenditure. £17,075 10 0	
			Deficiency of Appropriations in Aid realized. £5,760 0 3	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ...	61,696	55,935 19 9	Net Surplus to be surrendered.	
NET TOTAL	£ 320,110	308,794 10 3	£11,315 9 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Decrease in Bonus and the following vacancies on establishment of D.M. Police Office Staff remaining unfilled during the greater portion of the Year—Finance Clerk, Junior Executive Officer, and Clerk.
- B.—The Estimate was taken for the full authorized strength 1,262, less £18,135 for probable vacancies. Owing to recruiting for the Force being stopped the average strength over the year was only 1,067.
- C.—The provision of badges, buckles, buttons, &c., of a new design.
- D.—The use of Motor Transport during the year was very much curtailed, and it was found unnecessary to replace any of the van horses.
- E.—Reduction in Bonus.
- F. and G.—Variable nature of the services.
- H.—The Estimate included provision for expenses in connection with the escort of British Government Officials. This service ceased during year.
- I.—Variable nature of the service.
- K.—Under the D.M. Police Pensions Order, 1922, all persons in receipt of pensions under that Order or the Interim Pensions Order, 1920, had to receive an extra payment to bring payment in advance. No provision was made for this charge.
- KK.—The charge under this subhead was due to the theft of £1 3s. 9d. by persons in occupation of the Bridewell during fighting at Four Courts in June, 1922, and the theft of £724 12s. 7d. weekly pay of "A" Division in January, 1923. (Ministry of Finance letters of 15th August, 1923 (No. 698) and 14th July, 1923).

L.—Appropriations in Aid :—						Estimated.	Realized.		
						£	£	s.	d.
Police Tax	...	...	...	...	...	51,988	46,170	7	6
Hackney Car, Carriage, &c., Licences	...	...	...	...	...	3,452	2,595	8	6
Fines and Fees, Police Courts	...	...	...	...	...	4,547	2,608	13	9
Publicans' and Pedlars' and Chimney Sweepers' Fees	...	...	...	...	...	383	379	16	0
Incidental Revenue	...	...	...	...	...	1,326	4,181	14	0
						£61,696	£55,935	19	9

Police Tax.—The sum of £5,367 was allowed to the Dublin Corporation in respect of over-deductions of Police Tax for Years, 1916-22.

Hackney Car, &c., Licences.—The sum of £1,085 9s. 0d. was due to this Department from the Road Fund in respect of Licences issued free of charge during the year to 31st December, 1923, to owners and drivers of mechanically-propelled vehicles. This sum was not paid until October, 1923.

Incidental Revenue.—The increase in Revenue from this source is due to the payment of £2,692 by the British Ministry of Transport for work carried out by the D.M. Police in connection with the administration of the Roads Act, 1920, during the year 1921-22.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

8th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GENERAL PRISONS BOARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Expenses of the GENERAL PRISONS BOARD and of the Establishments under their Control, the REGISTRATION OF HABITUAL CRIMINALS, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT LUNATIC ASYLUMS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OFFICE OF GENERAL PRISONS BOARD.						
A.—Salaries, Wages, and Allowances ...	8,300	7,895 11 0	404	9 0	—	
B.—Travelling and Incidental Expenses ...	600	312 19 5	287	0 7	—	
PRISONS, &c.						
C.—Pay and Allowances of Officers, including uniform ...	98,482	89,933 9 10	8,548	10 2	—	
CC.—Pay and Allowances of Military Staff ...	9,000	9,133 3 6	—		133	3 6
D.—Victualling ...	24,000	37,954 15 5	—		13,954	15 5
E.—Clothing, Bedding, Furniture, &c. ...	11,500	9,470 5 0	2,029	15 0	—	
F.—Medicines, Surgical Instruments, &c. ...	600	353 0 3	246	19 9	—	
G.—Fuel, Light, Water, Cleaning Articles, &c. ...	12,000	18,840 1 5	—		6,840	1 5
H.—Rent ...	309	298 11 10	10	8 2	—	
I.—Escort and Conveyance ...	14,000	2,024 12 9	11,975	7 3	—	
J.—New Buildings and Alterations ...	2,500	—	2,500	0 0	—	
K.—Ordinary Repairs ...	14,000	10,764 15 5	3,235	4 7	—	
L.—Fine Fund ...	5	—	5	0 0	—	
M.—Travelling and Incidental Expenses ...	3,500	3,870 6 0	—		370	6 0
N.—Maintenance of Children of Female Prisoners ...	16	11 12 6	4	7 6	—	
O.—Maintenance of Criminal Lunatics in District Lunatic Asylums ...	19,000	12,393 13 11	6,606	6 1	—	
P.—Gratuities to Prisoners ...	500	289 11 2	210	8 10	—	
Q.—Contributions to Discharged Prisoners' Aid Societies	150	156 0 0	—		6	0 0
GROSS TOTAL £	218,462	203,702 9 5	36,063	16 11	21,304	6 4
			Surplus of Gross Estimate over Expenditure. £14,759 10 7			
			Surplus of Appropriations in Aid realized. £2,048 7 0			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid ...	1,100	3,148 7 0	Total Surplus to be surrendered.			
NET TOTAL £	217,362	200,554 2 5	£16,807 17 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of Civil Prisoners ...	1,430
Actual daily average number of Civil Prisoners ...	608
Actual daily average number of Military Prisoners ...	2,064

- A.—Saving caused by retirement of Inspector whose post was not filled and the temporary employment at Board's Office of a Prison Clerk in place of a Clerical Officer.
- B.—Owing to conditions prevailing during the year and Military occupation of Civil prisons, the normal amount of Inspection work could not be carried out.
- C.—The Temporary Officers estimated for were not required during the year, hence the saving.
- CC.—The estimate under this Subhead was purely conjectural.
- D.—Excess due to maintenance in Civil Prisons of a large number of Military Prisoners for whom no provision was made when Estimate was framed.
- E.—The full complement of renewals was not made during the year.
- F.—The supply of Medicines to Civil Prisoners was not as great as anticipated, and in some instances the Army Medical Authorities supplied the Medicines for Military Prisoners, hence the saving.
- G.—Excess due entirely to Military requirements.
- H.—The lapse of two small rents at Clonmel for fields used by Borstal Institution caused the saving.
- I.—The anticipation that Local Courts would function was not realised and this could not be foreseen; hence the saving.
- J.—The improvement of the lighting at Portlaoighise Prison, for which this provision was made, could not be carried out during the year owing to conditions prevailing.
- K.—The suspension of repair work owing to damage by Military Prisoners accounts for the saving.
- L.—No Grants made during the year.
- M.—The transfer of Borstal Institution to Clogheen and later to Kilkenny accounts for the excess.
- N.—Two children estimated for, only one maintained during the year.
- O.—The Expenditure under this Subhead is outside the Board's control, and the Claims paid during the year were not as great as anticipated. One Claim was too late for inclusion in the Vote for 1922-23.
- P.—Absence of normal conditions accounts for saving on this Subhead.
- Q.—Slight excess due to discharge of a greater number of Boys from Borstal Institution than anticipated.

The excesses under Subheads CC, D, G, M, and Q have been sanctioned by F.L. 679/5 of 20/3/23 and 778/4 of 16/11/23.

- R.—The output of work from the Manufacturing Department of Mountjoy Prison was much greater than anticipated, hence the excess of Appropriations in Aid realized.

EXTRA REMUNERATION (exceeding £50)

Two Established Clerks in Congested Districts Board (£200 and Bonus) received respectively, £125 and £78 as Duty pay for services at Mountjoy Military Prison.

A Temporary Clerk in Congested Districts Board (35s. per week and Bonus) received £179 12s. 6d. overtime while serving at Mountjoy Military Prison.

A Female Typist in the Army Department (£3 10s. per week) received £52 19s. 6d. for services at Mountjoy Military Prison.

A Clerical Officer in the Ministry of Local Government (£80—£250) received £77 10s. Duty pay for services at Newbridge Detention Barracks.

A refund of £126 6s. 2d. was made from the Vote of the General Prisons Board to the Congested Districts Board in respect of salary of one of the Established Clerks referred to above.

MACDERMOTT,

OFFICE OF GENERAL PRISONS BOARD,
DUBLIN CASTLE,
26th November, 1923.

Vice-Chairman and Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

Dr. **ANNUAL STATEMENT OF THE MANUFACTURING ACCOUNTS OF THE PRISONS AND BORSTAL INSTITUTION IN AN SAORSTAT** Cr.
for the Year ended 31st March 1923.

	Agriculture.		Other Industries.		TOTAL.		Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Stocks in hand 1st April, 1922	443	17 2	6,723	12 5	7,167	9 7	956	13 1	12,933	7 11	13,890	1 0
Purchases, 1922-23	173	5 5	10,306	9 5	10,479	14 10	299	18 2	5,162	14 4	5,462	12 6
Profit ...	639	8 8	1,066	0 5	1,705	9 1						
	£ 1,256	11 3	18,096	2 3	19,352	13 6	£ 1,256	11 3	18,096	2 3	19,352	13 6

* Viz. :—Manufacture Materials, £3,086 8s. 6d.; Manufactured Goods, £1,716 11s. 0d.; Tools, £659 13s. 0d.

RECONCILIATION WITH CASH ACCOUNT.

	£	s.	d.		£	s.	d.
To decrease of Outstanding Debts due by Manufacturing Department—				By profit as above	...	...	...
From £830 11 1				By decrease of stocks	...	...	...
*To 613 8 3							
To increase of Outstanding Debts due to Manufacturing Department—	217	2	10				
From £2,655 1 7							
†To 3,023 5 4							
To excess of Cash Receipts over Payments	368	3	9				
	...	2,824	19 7				
	£3,410	6	2				

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923 compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE, and of the KEEPER OF STATE PAPERS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	12,455	10,568 19 2	1,886 0 10	—
B.—Incidental Expenses ...	60	20 8 0	39 12 0	—
TOTAL ...£	12,515	10,589 7 2	—	—
Surplus to be surrendered ...			1,925 12 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving chiefly due to the transfer of one Administrative Clerk before the commencement of the financial year, and two of the Lower Clerical staff in the month of May, 1922, to the Government of Northern Ireland, and to the non-filling of a vacancy in the Administrative Staff existing at the beginning of the financial year. Further savings were due to the reduction in the rate of Bonus and the reduction in the scale of certain temporary Clerks paid inclusive salaries, to the retirement of a Housemaid in August, 1922, and to the non-employment of a Fireman during the winter 1922-3.
- B.—Saving chiefly due to the fire in the Record Office and consequent non-transmission of Records from local custody.

EXTRA REMUNERATION (exceeding £50).

One Assistant Keeper received £192 (inclusive) for acting as Assistant Commissioner of Intermediate Education.

One Assistant Keeper received £81 8s. for acting as examiner under the Intermediate Education Board.

One Clerk (Administrative Grade) received £50 4s. for acting as examiner under the Intermediate Education Board and £28 for acting as examiner in Irish under the Department of Agriculture.

One Clerk (Administrative Grade) received an allowance of £100 for acting as Secretary to the Constitution Committee and as Assistant Clerk to the Dáil. Bonus on this sum was paid out of the Record Office Vote.

JAMES F. MORRISSEY,

Accounting Officer.

23rd June, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

SUPREME COURT OF JUDICATURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the SUPREME COURT OF JUDICATURE and of the HIGH COURT OF APPEAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SUPREME COURT OF JUDICATURE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	118,382	105,127 0 6	13,254 19 6	—
B.—Scrivenery	8,340	4,947 16 2	3,392 3 10	—
C.—Incidental Expenses	700	683 12 11	16 7 1	—
D.—Compensation to District Probate Registrars ...	214	214 0 0	—	—
E.—Bankruptcy (King's Bench Division) Costs of Official Assignees	120	425 0 9	—	305 0 9
TOTAL FOR SUPREME COURT £	127,756	111,397 10 4	16,663 10 5	305 0 9
HIGH COURT OF APPEAL.				
F.—Salaries, &c.,	1,701	1,591 1 0	109 19 0	—
G.—Travelling Expenses, &c.	400	34 8 11	365 11 1	—
TOTAL FOR HIGH COURT OF APPEAL £	2,101	1,625 9 11	475 10 1	—
H.—Repayment to British Government for certain Services (Registry of Deeds, &c.)	25,900	18,774 10 5	7,125 9 7	—
GROSS TOTAL £	155,757	131,797 10 8	24,264 10 1	305 0 9
			Surplus of Gross Estimate over Expenditure. £23,959 9 4	
			Deficiency of Appropriations in Aid realized. £4,273 5 8	
Deduct—	Estimated.	Realized.		
I.—Appropriations in Aid	5,250	976 14 4	Net Surplus to be sur rendered—	
NET TOTAL £	150,507	130,820 16 4	£19,686 3 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to vacancies. A sum of £8 17s. 2d. is charged to Subhead A, and 9s. 10d. to Subhead C, being repayment of moneys stolen from the Land Registry safe during the occupation of the Four Courts. (Ministry of Finance letter 698/17).
- B.—Reduction in work owing to occupation and destruction of Four Courts.
- C.—Cannot be exactly estimated.
- E.—This Expense cannot be even approximately anticipated.
- F.—Three members of the Staff received no Salary after 5th December, 1922.
- G.—Cannot be closely estimated.
- H.—Due to an excessive estimate of the amount of this liability.
- I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Land Judges—Duty on Sales	150	76 15 0
Bankruptcy—Percentages	1,300	607 11 10
Custodian of Enemy Property	300	—
Contribution by Government of Northern Ireland to cost of Salaries and Expenses of the High Court of Appeal, and Land Registry ...	3,500	179 19 0
Registry of Business Names	—	96 5 0
Refund of Employers' Contributions to Unemployment Insurance	—	16 3 6
	£5,250	£976 14 4

EXTRA REMUNERATION (exceeding £50).

From this Vote two District Probate Registrars (£83 and £61) received £114 15s. and £66 15s., respectively, as compensation in respect of Inland Revenue Grants.

The Clerk of the Crown and Hanaper (£1,100) received £75 as Electoral Officer.

From the Intermediate Education Board the Chief Clerk to the Master of the Rolls (£1,000) received £52 11s. 6d.

This account includes a sum of approximately £765 in respect of Staff temporarily lent to other departments.

E. J. WALSH,
Accounting Officer.

ACCOUNTANT GENERAL'S OFFICE,
DUBLIN CASTLE,
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PUBLIC EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Expenses of the DEPARTMENT OF NATIONAL EDUCATION, including Grants in Aid of the TEACHERS' PENSION FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—ADMINISTRATION :—				
1. Salaries, Wages and Allowances—				
Original £46,812				
Supplementary 3,688				
	50,500	50,901 19 0	—	401 19 0
2. Travelling ...	500	104 1 1	395 18 11	—
3. Legal Expenses—				
Original ... £675				
Supplementary 105				
	780	755 17 0	24 3 0	—
4. Rent ...	116	115 7 6	12 6	—
5. Incidental Expenses ...	500	601 12 5	—	101 12 5
B.—INSPECTION :—				
1. Salaries ...	36,318	29,839 17 2	6,478 2 10	—
2. Travelling and Incidental Expenses ...	16,500	13,964 18 0	2,535 2 0	—
C.—TRAINING COLLEGES :—				
1. Board's Training College, Marlborough Street	20,457	8,442 15 10	12,014 4 2	—
2. Training Colleges under Private Management	79,612	76,321 15 6	3,290 4 6	—
3. Prizes and Grants—				
Original ... £1,660				
Supplementary 180				
	1,840	2,499 5 5	—	659 5 5
D.—MODEL SCHOOLS :—				
1. Central Model Schools	1,207	1,114 4 9	92 15 3	—
2. Metropolitan, District, and Minor Model Schools—				
Original ... £2,300				
Supplementary 89				
	2,389	2,410 3 10	—	21 3 10

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.—NATIONAL SCHOOLS :—				
1. Principals, Assistants, &c. in Ordinary and Model Schools and Teachers of Schools paid by Capitation, including School Grant— Original ...£3,235,000 Supplementary 98,963	3,333,963	3,306,911 13 0	27,051 7 0	—
2. Pupil Teachers, Monitors, and Travelling Expenses of Teachers and Monitors attending Annual Examinations ...	23,500	22,874 13 6	625 6 6	—
3. Organizing Teachers ...	1,180	999 18 7	180 1 5	—
4. Retiring Gratuities ...	500	—	500 0 0	—
5. Incidentals— Original ... £750 Supplementary 50	800	741 3 0	58 17 0	—
6. Free Grants of Books ...	200	59 4 8	140 15 4	—
7. Evening Elementary Schools ...	4,000	3,167 14 0	832 6 0	—
8. Junior Assistant Mistresses, Workmistresses, &c. ...	248,000	238,295 6 10	9,704 13 2	—
9. Grant towards the cost of heating of Schools and cleansing of Out-offices, &c. ...	13,500	12,145 0 8	1,354 19 4	—
10. Expenses of Teachers attending Instructional Courses in Irish ...	100,000	75,668 9 0	24,331 11 0	—
F.—MANUAL AND PRACTICAL INSTRUCTION :—				
1. Salaries ...	7,808	7,171 0 6	636 19 6	—
2. Travelling and Incidental Expenses ...	5,360	3,573 3 10	1,786 16 2	—
3. Equipment Grants, &c. ...	1,420	554 2 4	865 17 8	—
G.—TEACHERS' RESIDENCES	4,600	3,881 17 8	718 2 4	—
H.—SUPERANNUATION, &c., OF TEACHERS (GRANT IN AID) ...	44,746	44,746 0 0	—	—
	£ 4,000,296	3,907,861 5 1	93,618 15 7	1,184 0 8
Deduct :— Anticipated Savings on various Subheads (see Supplementary Estimate)	55,925	—	55,925 0 0	—
GROSS TOTAL :— Original £3,897,221 Supplementary 47,150	3,944,371	3,907,861 5 1	Surplus of Gross Estimate over Expenditure. £36,509 14 11	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<i>Deduct :—</i>	£	£ s. d.		
I.—APPROPRIATIONS IN AID :—				Surplus of Appropriations in Aid realized
(Examination Fees, &c.) :				£316 12 7
Original ... £33,300	Estimated.	Realized.		
Supplementary 32,250	1,050	1,366 12 7		
				Total Surplus to be surrendered.
NET TOTAL :—				£36,826 7 6
Original £3,863,921				
Supplementary 79,400	£ 3,943,321	3,906,494 12 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Excess due to the inclusion of salaries for March quarter, 1923, of six ex-Dáil Organizers of Irish Language (Ministry of Finance Memo., 16th February, 1923).
- A.2.—Saving due to the temporary suspension of visits by the higher officials of the Department to Training Colleges and Schools.
- A.3.—The full account of cost of stamps on deeds, &c., was not presented before the close of the financial year.
- A 5.—Cost of advertisements was exceptionally heavy on account of breakdown in postal arrangements, and exceeded anticipations.
- B.1., and B.2.—Saving due to vacancies in Staff, and to the fact that, while provision was made in the Estimates for an improved scheme for the Inspection Staff, the new scheme did not take financial effect until December, 1922.
- C.1.—Saving due to the discontinuance of the Marlborough Street Training College after the close of the 1921-22 Session.
- C.2.—Fewer candidates entered the Training Colleges than the numbers provided for, and the number of diploma bonuses that matured for payment was less than anticipated.
- C.3.—A sum of £671 was paid in respect of Dáil Scholarships with sanction of Ministry of Finance. (Ministry of Finance letter, 29th March, 1923). This amount was not included in the £1,840 originally provided under this Subhead.
- D.1.—An extern teacher in the Central Model Schools resigned during the year, and the vacancy has not so far been filled. Further, the expense of cleaning was less than anticipated.
- D.2.—The cleaning, &c., expenses of the Metropolitan, District, and Minor Model Schools slightly exceeded anticipations.
- E.1.—The savings arising on the retirement and resignation of teachers exceeded anticipation, and the payments in respect of Monitorial gratuities fell short of the provision made.
- E.2.—A number of monitors and pupil teachers did not complete their course.
- E.3.—The claims for travelling and subsistence expenses were less than usual.
- E.4.—No claim for retiring gratuity matured for payment.
- E.5.—Temporary interruption of a number of van and boat services.
- E 6.—Owing to temporary interruption in building operations the number of new school-houses in respect of which free stocks of requisites were granted was less than expected.
- E.7.—The disturbed state of the country had an injurious effect upon the attendance at Evening Schools.
- E.8.—The number of Junior Assistant Mistresses fell short of anticipations. Further, while provision was made for the recoupment of managers in respect of Employers' contributions for Unemployment Insurance, few claims for reimbursement were received.

- E9.—Local contributions fell short of the amount anticipated, and consequently the grants arising thereon were correspondingly less than the sum provided.
- E10.—In view of the large numbers of teachers affected and the many class centres it was necessary to arrange for, it was not possible to arrive at an exact estimate of the probable cost of the Irish Course for the year 1922-23.
- F1.—Provision was made in the Estimates for improved salary scales for the Organizing Staff, but financial effect was not given to the scheme.
- F2.—Owing to the disturbed state of the country fewer visits to schools were made by Organizers, and travelling, &c., charges were consequently lower.
- F3.—Fewer schools qualified for the award of garden and science equipment grants.
- G.—In the absence of the necessary certificates a number of payments were unavoidably held over until next financial year.
- I.—In connection with the introduction of new scales of salaries for teachers, adjustments of certain payments in 1921-22 became necessary. Recoveries arising on a number of such adjustments, and on the "Newell v. Starkie" case, augmented the receipts for 1922-23.

EXTRA REMUNERATION (exceeding £50).

- A1.—Five clerks received sums varying from £51 16s. 5d. to £64 0s. 5d. as remuneration for extra attendance during the year 1922-23.
- D1.—The Medical Attendant, Central Model Schools, received £40 under this Subhead, and in addition £450 as Assistant Visiting Medical Officer under the General Prisons Board. He also received from the Marlborough Street Training College, out of moneys obtained from the Public Education Vote, the sum of £112 10s. 6d. as Medical Officer to the Students.

OFFICE OF NATIONAL EDUCATION,
27th December, 1923.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PRIVATE CONTRIBUTION FUNDS ADMINISTERED BY THE DEPARTMENT OF NATIONAL
EDUCATION IN THE YEAR 1922-23.

Amount of 5 per cent. War Loan Stock 1929-47 held in respect of the undermentioned Funds :—

	£	s.	d.
Carlisle and Blake Fund (including late			
Corballis Fund)	3,000	0	0
Worship Fund	70	14	8
Killury or Nelan Fund	450	0	0
Reid Fund	7,533	7	5
	£11,054	2	1

NOTE.—The Commissioners of Charitable Donations and Bequests also hold £1,006 12s. 6d. of 5 per cent. War Loan Stock 1929-47 (Ballykeigle or Gordon Fund) the dividends on which have been paid to this Department up to December, 1921, inclusive. The unexpended balance of this Fund, viz., £206 7s. 1d., was transferred to the Ministry of Finance for Northern Ireland in August, 1923 (Ministry of Finance Memo. 129/14, dated 18th July, 1923).

INTERMEDIATE EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for INTERMEDIATE EDUCATION, including the TEACHERS' SALARIES GRANT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Grant for Intermediate Education, including cost of Administration ...	39,265	39,341 14 7	—	76 14 7
B.—Grant towards the Salaries of Teachers in Secondary Schools, including cost of Administration ...	30,750	30,748 15 5	1 4 7	—
C.—Interim Grant for Intermediate Education, including cost of Administration ...	63,000	62,065 16 8	934 3 4	—
GROSS TOTAL ...£	133,015	132,156 6 8	935 7 11	76 14 7
			Surplus of Gross Estimate over Expenditure. £858 13 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £77 13 9	
D.—Appropriations in Aid (Repayment of Advances) ...	265	342 13 9	Total Surplus to be surrendered £936 7 1	
NET TOTAL ...£	132,750	131,813 12 11		

The following amounts have been deducted from the Grants :—

- A.—(1) Administrative expenses amounting to £628 1s. 4d. have been defrayed out of the Grant for Intermediate Education, in accordance with Rule XI. of the Rules for Application of the additional Grant.
- (2) Grants amounting to £597 10s. 0d. out of the Grant for Intermediate Education have been made to Managers of Schools in accordance with Rule III. of the above-mentioned Rules.
- (3) Expenses amounting to £3,295 8s. 2d. in connection with the Summer Courses of Instruction for Teachers have been defrayed out of the Grant for Intermediate Education, in accordance with Rule II. of the above-mentioned Rules.
- B.—Administrative expenses amounting to £489 19s. 4d. have been defrayed out of the Grant towards the Salaries of Teachers in Secondary Schools in accordance with Rule V. of the Rules, dated 29th January, 1915, under the Intermediate Education (Ireland) Act, 1914.

C.—Under Rule VII. of the Rules for the distribution of the Interim Grant an amount of £95 was paid out of the Grant to the Intermediate Education Board for Ireland as a contribution towards the expenses incurred by the Board in giving effect to the Rules.

W. F. BUTLER,
Accounting Officer.

1, HUME STREET, DUBLIN.
22nd January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ENDOWED SCHOOLS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salary of the Secretary, including Bonus, and the Expenses of the Office of the COMMISSIONERS for managing certain SCHOOL ENDOWMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries	725	714 10 9	10 9 3	—
B.—Travelling	130	110 0 9	19 19 3	—
C.—Incidental Expenses ...	225	216 16 11	8 3 1	—
GROSS TOTAL ...£	1,080	1,041 8 5	38 11 7	—
			Surplus of Gross Estimate over Expenditure. £38 11 7	
			Surplus of Appropriations in Aid realized. £204 3 1	
Deduct :—	Estimated.	Realized.		
D.—Appropriations in Aid ...	200	404 3 1	Total Surplus to be surrendered. £242 14 8	
NET TOTAL ...£	880	637 5 4		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to reduced Bonus.
 B.—Due to irregular attendance of country members.
 C.—Due to normal fluctuations.
 D.—Due to Agency with Government of Northern Ireland having continued longer than was expected.

J. DENHAM OSBORNE,
Accounting Officer.

10th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MINISTRY OF AGRICULTURE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF AGRICULTURE, and of certain Services administered by that Ministry, including sundry Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	181,393	164,417 7 2	16,975	12 10	—	—
B.—Travelling ...	20,000	13,139 15 9	6,860	4 3	—	—
C.—Special Services, Inquiries, &c. ...	1,950	264 15 4	1,685	4 8	—	—
D.—Incidental Expenses ...	1,600	752 10 3	847	9 9	—	—
D.1.—Telegrams ...	1,180	398 12 11	781	7 1	—	—
E.—Collection of Agricultural and Trade Statistics ...	5,500	3,484 19 9	2,015	0 3	—	—
F.1.—Statutory Grants in Aid and other Grants, and Bonus of Staffs paid from Endowment, &c., Funds	145,200	118,955 18 1	26,244	1 11	—	—
F.2.—Trade and Industrial Scholarships ...	600	186 12 1	413	7 11	—	—
AGRICULTURAL EDUCATION AND RESEARCH.						
G.1.—Agricultural Education and Research ...	39,000	37,546 19 0	1,453	1 0	—	—
G.2.—Technical and Advisory Work in Agriculture (Grant in Aid) ...	11,000	6,087 0 0	4,913	0 0	—	—
G.3.—Experiments in Tobacco Production ...	3,030	1,148 6 10	1,881	13 2	—	—
LIVE STOCK.						
H.1.—Diseases of Animals (Grants in Aid) and Bonus of Staff	14,130	12,737 14 5	1,392	5 7	—	—
H.2.—Tuberculosis in Cattle ...	5,000	2,239 19 6	2,760	0 6	—	—
H.3.—Improvement of Horse-Breeding (Grant in Aid)	2,000	2,000 0 0	—	—	—	—
H.4.—Improvement of Dairy Cattle ...	11,900	9,708 0 0	2,192	0 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.5.—Goat Breeding ...	240	240 0 0	—	—
H.6.—Horse Breeding Act, 1918	1,000	22 4 7	977 15 5	—
H.7.—Veterinary Research Laboratory ...	5,000	3,544 10 4	1,455 9 8	—
H.8.—National Stud ...	5	—	5 0 0	—
LAND CULTIVATION.				
I.—Corn Production Act, 1917 : Tillage, &c. ...	8,000	2,872 2 11	5,127 17 1	—
FISHERIES.				
K.1.—Fishery Development ...	2,720	1,411 4 1	1,308 15 11	—
K.2.—Fishery Cruiser (Grant in Aid) ...	8,000	8,000 0 0	—	—
L.—Miscellaneous Development Schemes ...	2,000	218 11 6	1,781 8 6	—
GROSS TOTAL ...£	470,448	389,377 4 6	81,070 15 6	—
			Surplus of Gross Estimate over Expenditure. £81,070 15 6	
			Deficiency of Appropriations in Aid realized. £12,925 10 4	
Deduct :—	Estimated.	Realized.		
M.—Appropriations in Aid ...	62,499	49,573 9 8	Net Surplus to be surrendered. £68,145 5 2	
NET TOTAL ...£	407,949	339,803 14 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

GENERAL NOTE.—Owing to the disturbed condition of the country during the greater part of the year, the operations of the Department were handicapped in many directions with a consequent reduction in expenditure. The Subheads mainly affected in this way were B., E., G.2, H.2, H.4, H.6.

A.—Savings due to vacancies in staff and reduction in cost of living bonus.

C., D., and D.1.—The cost of these services was less than anticipated.

F.1.—Savings due to vacancies in staff and fall in cost of living bonus.

F.2.—Arrangements for scholarships could not be completed until portion of the year had elapsed, and the scholarships were not availed of to the extent expected.

G1.—Expenditure under this Subhead was less than anticipated..

G.2.—Savings due partly to vacancies in staff and fall in cost of living bonus. (See also general note above).

G.3.—Owing to the difficulty of disposing of previous years' crops of tobacco, claims for grants to growers did not mature.

H.1.—Savings due to reduction in cost of living bonus and vacancies in staff of unestablished inspectors engaged on Swine Fever Work.

H.4.—The number of associations formed for cow testing and the number of cows under test proved less than anticipated. (*See also* general note above).

H.7.—It was not found possible to bring to completion within the year the various works in connection with the erection and equipment of the Laboratory. In addition the cost of maintenance was slightly lower than anticipated.

I.—As lands compulsorily acquired for allotments were not surrendered, claims for the cost of restoration of these lands to their original condition did not arise, and expenditure was limited to the expenses of occupation.

K.1, and L.—The expenditure was less than anticipated.

M.—The reduction in the estimated appropriations in aid was mainly due to the fact that as expenditure under Subheads G.2, G.3, H.4, H.5, H.7, K.1, and L. was less than anticipated, the sums recoverable from the Development Fund was £22,243 13s. 9d. as against the estimate of £35,890.

The increased receipts under the item "Miscellaneous" are due mainly to the transfer from Suspense Account of the Allotment Rents (£1,036 12s. 9d.) and the transfer from Endowment Fund of the cost of living bonus (£466 15s. 10d.) paid to the Head of the Seeds and Plant Diseases Division and the Acting Head of the Chemical Division.

APPROPRIATIONS IN AID.	Estimated.	Realized.	
	£	£	s. d.
Amount repayable out of the Swine Fever Grant in Aid (Subhead H.1) in respect of salaries of ten established Veterinary Inspectors	2,986	2,318	8 9
Horse Breeding Act, 1918: Receipts from Licences, Appeals, &c. (Subhead H.6)	800	511	12 7
Miscellaneous (Rents, &c.)	100	1,777	4 7
Repayments of Loans under Tillage Scheme, &c. (Subhead I.)	15,000	15,000	0 0
Grants from Development Fund	35,890	22,243	13 9
Contributions from the Department's Endowment Fund (£2,000) and the Cattle Pleuro-Pneumonia Account (£700) in respect of salaries of Clerical Staff transferred to Vote (Subhead A.)	2,700	2,700	0 0
Contribution from the Department's Endowment Fund in respect of technical staff transferred to Vote (Subhead A.)	5,023	5,022	10 0
	£62,499	£49,573	9 8

EXTRA REMUNERATION (exceeding £50).

From this Vote seven Lower Clerical Officers (£60–£250) received sums varying from £52 8s. 0d. to £117 18s. 9d. in respect of overtime.

From the Ministry of Finance, a Higher Executive Officer (£400–£500), a Junior Executive Officer (£100–£400), and a Lower Clerical Officer (£80–£250) received allowances of £132 13s. 10d., £432 15s. 6d., and £88 10s. 0d., respectively.

From the Intermediate Education Board, an Inspector of Technical Instruction (£400–£600), a Junior Inspector of Technical Instruction (£200–£400), and the Translator (£250–£350) received £53 2s. 0d., £75 5s. 3d., and £61 17s. 0d., respectively, as

examiners at Intermediate Examinations. In addition the Inspector received 6s. 9d. from the Department's Endowment Fund as examiner for Boy Scholarships and the Junior Inspector received £28 12s. 0d. from the Science and Art Vote as examiner at Technical School examinations.

This account includes the sum of approximately £3,216, in respect of staff lent to other Departments.

The Accounts of other Departments include the sum of approximately £35 in respect of salaries, &c., of staff temporarily lent to this Department.

F. J. MEYRICK,
Secretary and Accounting Officer.

19th January, 1924.

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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

(A).
ENDOWMENT FUND.

ACCOUNT of the Receipts and Payments by the Department in respect of the Moneys placed at its disposal by the Agriculture and Technical Instruction (Ireland) Act, 1899 (62 & 63 Vict., cap. 50), and other Acts, together with special Grants from the Oireachtas Vote and the Development Fund for Bonus, Fishery Purposes, and the extension of Agricultural Schemes, for the Year ended 31st March, 1923.

Section of Act 62 & 63 Vict., c. 50.	RECEIPTS.		AMOUNT.		Section of Act 62 & 63 Vict., c. 50.	PAYMENTS.		AMOUNT.		RECEIPTS.		AMOUNT.	
	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.	£	s. d.
	BALANCE ON 1ST APRIL, 1922.	...	37,981	5 8	16 1 (d)	SEA FISHERIES.		19,822	10 6	1,873	4 6	17,949	6 0
	To credit of Endowment Fund	...				Sea and Coast Fisheries Fund : Advances on loans, &c.						124	2 9
	To credit of Suspense Accounts with other Departments	...	790	7 6		Dunraven Scholarships Fund	...	222	8 4	23	14 4	198	14 0
						SUSPENSE ACCOUNTS.							
						Reconstruction Works, Employment of Demobilised Soldiers							
						Courses of instruction for soldiers pending demobilisation	...						
15 (d)	OIREACHTAS GRANTS.					GRANTS SANCTIONED WITH THE CONCURRENCE OF THE MINISTER OF AGRICULTURE.						560	0 8
	Sum payable as an equivalent for the salaries attached to Judgeships abolished, &c., in pursuance of the Supreme Court of Judicature (Ireland) (No. 2) Act, 1897, 60 & 61 Vict., c. 66		9,600	0 0		County Boroughs	...					191	2 7
15 (f)	Sum representing the amount of expenses formerly paid out of Parliamentary Grants in connection with instruction given in Ireland in Agriculture, exclusive of such instruction given in Elementary National Schools	...	4,800	0 0	16 1 (c) i. 16 1 (c) ii.	Elsewhere than County Boroughs, and making inquiries, &c., and collecting information for the purposes of Technical Instruction						25,459	19 0
—	Grant in Aid under Section 49 of the Irish Land Act, 1909, 9 Edw. 7, c. 42	...	19,000	0 0	16 1 (g)	Albert Agricultural College	...	61,078	1 2	1,133	6 6	59,944	14 8*
—	Grant for Agricultural Education and Research	...	37,546	19 0		Munster Institute	...	14,208	16 11	8,233	0 9	5,975	16 2
—	Grant in Aid towards maintenance of Fishery Cruiser	...	8,000	0 0		Athyr Agricultural Station	...	8,848	0 7	8,851	0 1	4,997	0 6
—	Grant in Aid for Improvement of Horse Breeding	...	2,000	0 0		Ballybaise Agricultural Station	...	11,458	16 3	6,163	3 10	5,295	12 5
—	Grant for extra expenses of Technical Instruction Committees	...	6,398	14 8		Clonea Agricultural Station	...	3,474	7 0	3,710	17 6	4,763	9 6
—	Grant for additional remuneration of part-time teachers	...	5,680	5 7		Agricultural Teaching at Universities	...	6,895	9 1	3,984	14 11	2,910	14 2
—	Grant for bonus of Staffs of Statutory Committees of Agriculture and Technical Instruction, and the Department's Endowment Fund Staff	...	73,476	17 10		Agricultural and Rural Domestic Economy Schools and Classes	...					150	0 0
—						College of Science	...	6,482	9 10	40	15 9	6,441	14 1
—						Itinerant Instruction	...	661	6 1			661	6 1
—						Veterinary College of Ireland	...	12,470	12 5			12,470	12 5
—						Improvement of Horse Breeding	...	5,644	3 8			1,700	19 10
—						Special Assistance to Shows and Agricultural Associations	...	6,521	15 10			6,275	11 10
—								1,230	0 0	130	1 0	1,099	19 0

* This sum includes a Grant of £6,840 from Agricultural Moneys expended on Manual Instruction and the Teaching of Domestic Economy in Rural Districts.

ENDOWMENT FUND—continued.

RECEIPTS.			AMOUNT.		PAYMENTS.			AMOUNT.	
Section of Act 62 & 63 Vict., c. 50.			£	s. d.	Section of Act 62 & 63 Vict., c. 50.			£	s. d.
15 ()	LOCAL TAXATION (IRELAND) ACCOUNT.				Insurance of Live Stock	...	...	£	s. d.
	On account of Sum formerly payable to the Commissioners of National Education under the Local Taxation (Customs and Excise) Act, 1890, 53 & 54 Vict. c. 60, s. 3		51,300	0 0	Forestry	...	...	216	3 0
	Sum payable under the Agricultural and Technical Instruction (Ireland) (No. 2) Act, 1902, 2 Edw. 7, c. 33		—		Votes to County Committees of Agriculture	...	...	376	17 11
15 (b)	IRISH CHURCH TEMPORALITIES FUND.				Live Stock Schemes	...	...	9,800	0 0
	On account of Annual sum payable		56,000	0 0	Other Agricultural Schemes	...	...	25,714	0 0
15 (c)	SEA AND COAST FISHERIES FUND, 54 & 55 Vict., c. 48, s. 35 (5) :—Loans repayments, &c.		1,801	3 0	Shows	...	...	2,000	0 0
—	INTEREST ON SECURITIES AND ON MONEYS DEPOSITED		3,505	14 7	General Administration	...	...	20,629	13 2
—	AGRICULTURAL, &c., LOANS (REPAYMENTS)		37,208	10 4	Improvement of Live Stock	...	...	1,444	18 6
—	MILK PRODUCTION (Cow-testing Associations and Dairy Herd Register) Grant from Development Fund		9,708	0 0	other than Horses	...	...	4,393	8 4
—	TECHNICAL AND ADVISORY WORK IN AGRICULTURE, Grant in Aid from Development Fund		6,087	0 0	Improvement of Dairying	...	...	4,350	9 6
					Agricultural, &c., Loans (Advances)	...	...	15,000	0 0
					Agricultural, &c., Loans Repayments to Oireachtas Vote Subhead M	...	...	21,661	9 0
					Congested Districts Schemes	...	...	3,482	14 10
					Flax Scheme	...	...	1,662	19 8
					Special Investigations	...	...	2,142	4 4
					Rural and other Industries	...	...	2,408	1 1
					Inland Fisheries	...	...	16	8 6
					Contribution to Oireachtas Votes in respect of salaries of established officers	...	...	2,050	0 0*
					Expenses re Sale of Food and Drugs Acts, Merchandise Marks, &c.,	...	...	1,421	16 8
					Potato Industry	...	...	1,188	5 1
					Milk Production (Cow-testing Associations and Dairy Herd Register)	...	...	10,450	1 0
					Technical and Advisory work in Agriculture	...	...	10,198	15 1
					Marketing of Irish Produce	...	...	1,792	9 4
					Expenses re Weeds and Agricultural Seeds Act, Destructive Insects and Pests, &c., Acts	...	...	12,862	18 0
					Miscellaneous Expenses	...	...	7,721	14 9
					Balance on 31st March, 1923	...	...	5,141	3 3
					To credit of Endowment Fund	...	...	68,979	5 7†
					To credit of Suspense Account	...	...	197	19 1
					Re-equipment of Demobilised Fishermen	...	...	371,093	18 5
	TOTAL		371,093	18 5	TOTAL	...	...	371,093	18 5

* The Total Endowment Fund Contribution towards the salaries of Established Officers amounted to £7,622 10s. 0d.
† This balance includes a sum of £13,605 10s. 5d. held by the British Treasury pending the apportionment of the Fund.

STATEMENT OF SECURITIES held by the Department on
31st March, 1923.

							£	s.	d.
Local Loans Stock	...	...	...	...	...	...	25,000	0	0
Guaranteed Land Stock, 2½ per cent.	...	...	...	...	...	...	19,806	8	2
Guaranteed 2½ per cent. Stock, 1903	...	...	...	...	...	...	38,593	19	1
Consols	...	...	...	...	...	...	20,000	0	0
TOTAL							£103,400	7	3

Twenty-two per cent. of the above Securities will be transferred to Northern Ireland when arrangements for the apportionment of the Endowment Fund are completed.

STATEMENT OF LOAN SECURITIES and Amounts repayable to
the Department under Agreements, &c., on 31st March, 1923.

							£	s.	d.
For the purchase of Bulls	...	...	...	...	...	...	5,473	7	8
For the purchase of Stallions	...	...	...	...	...	...	561	6	8
For the erection of Village Halls...	...	...	...	...	...	...	60	0	0
For erection of Fencing	...	...	...	...	...	...	2,930	11	10
For the purchase of Agricultural Implements; repairs, &c., of Corn Mills; Building materials for Migrants, &c.	...	...	...	...	...	...	(a)27,856	13	4
For Fruit-growing	...	...	...	...	...	...	121	10	0
For Boat-building	...	...	...	...	...	...	592	13	6
For repairing and equipping Scutch Mills	...	...	...	...	...	...	219	4	0
Sea and Coast Fisheries Fund Loans	...	...	...	...	...	...	24,466	2	7
Cavan Central Co-Operative Dairy and Agricultural Society, Limited, twenty-five fully paid £1 shares held	...	...	...	...	...	...	25	0	0
Sundry purchasers of Bulls under Special Scheme for Congested Districts (maximum sum payable)	...	...	...	...	...	...	(b)1,234	0	0
For experiments in Tobacco production (from Development Fund)	...	...	...	...	...	...	(c)9,852	8	3
TOTAL							£73,392	17	10

(a) £8,000 was advanced on loan from Vote of Credit towards expenditure on these loans in 1916-17, £68,100 in 1917-18, £34,900 in 1918-19, and £11,000 from the Vote in 1919-20; total, £122,000. £20,000 was repaid to the Vote in 1919-20, £42,000 in 1920-21, £40,000 in 1921-22, and £15,000 in 1922-23. (See Appropriations in Aid).

(b) The minimum amount payable, if certain conditions are complied with, is £463

(c) Principal, £8,000; interest accrued to 31st March, 1923, £1,852 8s. 3d.

STATEMENT OF SUMS ALLOCATED under Section 16 of the Act 62 and 63 Vict., c. 50, for certain Services, supplemented by Grants from the Oireachtas Vote, the Development Fund, and the Agricultural Board, the expenditure therefrom for the period 1st April, 1900, to 31st March, 1923, and the balances available on the latter date.

	Total Amount of Allocations, &c.			Net Expenditure.			Balance 31st March, 1923.		
	£	s.	d.	£	s.	d.	£	s.	d.
(1) Royal Veterinary College (capital sum)	27,350	0	0	27,350	0	0	—		
(2) Munster Institution (capital sum)	10,000	0	0	10,000	0	0	—		
(3) Technical Instruction :—									
County Boroughs :—									
Allocations *	568,171	15	9	703,567	13	6	7,462	19	4
Interest accrued	13,710	2	6						
Bonus † ‡	107,000	5	2						
Part-time Teachers ‡	12,258	0	10						
Extra Expenses ‡	9,890	8	7						
Elsewhere, &c. :—									
Allocations *	672,043	10	11	1,072,118	4	4	17,872	6	11
Interest accrued	8,093	1	9						
Bonus ‡... ..	196,844	3	7						
Part-time Teachers ‡	12,764	14	8						
Extra Expenses ‡	23,258	7	0						
Grants by Agricultural Board for Instruction in Manual work and Domestic Eco- nomy in rural districts, and special Grant in Aid...	176,986	13	4						
(4) Sea Fisheries (annual sum of £10,000 from 1900-1901 to 1921-22, and of £7,150 in 1922-23)	227,150	0	0	278,341	4	11	6,267	5	6
Grants by Agricultural Board for motor fishing boat experi- ments and insurance of motor fishing boats, for dredging harbours, branding herrings, and for mackerel-curing ex- periments	7,130	0	0						
Bonus ‡	4,328	10	5						
Grant in Aid of maintenance of Fishery Cruiser ‡	31,500	0	0						
Grant in Aid of Helvick Harbour Works §... ..	14,500	0	0						
TOTAL	2,122,979	14	6	2,091,377	2	9	31,602	11	9

* The annual amounts allocated for the First Triennial Division (1900-01 to 1902-03) were £25,952 1s. 2d. to County Boroughs, and £29,047 18s. 10d. "elsewhere." The Triennial Divisions from 1903-04 to 1914-15 have been £26,000, and £29,000 and from 1915-16 to 1921-22, £24,000 and £31,000, respectively. The Saorstát allocations for 1922-23 were £12,270 and £21,486, respectively.

† This amount includes a sum of £3,136 15s. 5d. paid from Central Funds Endowment to the County Boroughs in respect of Bonus of officers serving under the Technical Instruction Committees at the rates of Bonus in force up to 16th December, 1917. From 17th December, 1917, Bonus of whole-time officers paid from the Department's Endowment Fund or from the Joint Funds administered by local Agricultural and Technical Instruction Committees is to be recouped from the Vote (Treasury Letters 11125/18 of 4th April, 1918, and 2982/20 of 13th March, 1920).

‡ Grants from the Oireachtas Vote.

§ Grant from the Development Fund.

(B).
GENERAL CATTLE DISEASES FUND (IRELAND).
INCLUDING THE CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund (Ireland), including the Cattle Pleuro-Pneumonia Account (Ireland) in the Year ended 31st March, 1923.

RECEIPTS.			AMOUNT.			GENERAL CATTLE DISEASES FUND (IRELAND) :—			PAYMENTS.			AMOUNT.		
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1922	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71) ...	9,472	13 10	—	—	11,036	7 3	...	...	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) ...	...	...	9,785	12 0	
Proportion of Fines ...	6	17 0	—	—	...	...	...	...	Fees ...	...	...	48	15 0	
Transferred from Oireachtas Vote (Vote 22, Subhead H2) in respect of part compensation for slaughter of Tuberculous Cattle ...	765	10 6	...	...	10,245	1 4	...	...	Travelling Expenses ...	...	...	33	18 11	
...	...	...	...	...	...	...	...	...	Miscellaneous Expenses ...	...	...	20	11 2	
TOTAL	—	—	£21,281	8 7	...	...	...	...	Transferred to Cattle Pleuro-Pneumonia Account (57 & 58 Vict., c. 57, s. 73 (3))	...	...	...	9,888	17 1
									Balance on 31st March, 1923	...	...	—	2,070	18 8
									TOTAL	...	...	—	9,321	12 10
													£21,281	8 7
(PART OF THE GENERAL CATTLE DISEASES FUND) :—														
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1922	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Oireachtas Grant in Aid of the Account :— under the Diseases of Animals Act, 1894 (57 & 58 Vict., c. 57, s. 73) for general expenses ...	100	0 0	...	...	2,389	10 5	...	...	Salaries (including the pay of the staff employed in cleansing, disinfection, branding, &c.) ...	...	...	9,008	14 5	
Oireachtas Grant in Aid of the Account :— for the costs of the execution of the Diseases of Animals Act, 1894 (57 & 58 Vict., c. 57, s. 73) as respects Swine Fever	11,000	0 0	...	...	...	...	...	...	Fees ...	...	...	209	10 0	
Oireachtas Grant in respect of Bonus of Staff ...	1,637	14 5	...	...	...	...	...	...	Travelling Expenses ...	...	...	964	14 8	
Proceeds of Sales of carcasses of animals slaughtered in connection with—	...	...	...	...	...	...	...	...	Compensation to owners of animals slaughtered in connection with—	...	...	...	...	...
(a) Swine Fever ...	...	...	...	...	...	...	...	...	(a) Swine Fever ...	...	...	5,460	13 0	
(b) Foot-and-Mouth Disease ...	...	...	...	...	...	...	...	...	(b) Foot-and-Mouth Disease ...	...	...	Nil	...	...
Transferred from the General Cattle Diseases Fund (57 & 58 Vict., c. 57, s. 73 (3)) ...	...	...	...	...	...	...	...	...	Miscellaneous (including the cost of requisites for cleansing and disinfection and casual labour in killing, burying, branding, and removal of animals and other petty expenses) ...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	Balance on 31st March, 1923	...	...	1,568	3 10	17,211 15 11
TOTAL	—	—	£17,211	15 11	...	...	...	...	TOTAL	...	...	—	—	Nil
														£17,211 15 11

(C).

ACCOUNTS OF THE EXPENDITURE on Development Fund Schemes in the Year ended 31st March, 1923.

(This expenditure was defrayed in the first instance out of the Vote for the Department of Agriculture and Technical Instruction (Ireland) and refunded as shown below, to the Appropriations in Aid Subhead of the Vote out of the Development Fund Grants issued).

I.—TECHNICAL AND ADVISORY WORK IN AGRICULTURE.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£		£
Issues from Development Fund	9,500	Grant in Aid (Subhead G.2) transferred to Endowment Fund	6,087
		GROSS TOTAL EXPENDITURE *	6,087
		Balance on 31st March, 1923 (Surplus Grant) ...	3,413
	£9,500		£9,500

II.—EXPERIMENTS IN TOBACCO PRODUCTION.

	£	s.	d.		£	s.	d.
Issues from Development Fund	2,200	0	0	Grants to Experimenters, Reports, &c. (Subhead G.3)	1,148	6	10
				GROSS TOTAL EXPENDITURE†	1,1		
				Balance on 31st March, 1923 (Surplus Grant) ...	1,051	13	
	£2,200	0	0		£2,200	0	0

III.—IMPROVEMENT OF DAIRY CATTLE.

	£		£
Issues from Development Fund	10,500	Grant transferred to Endowment Fund	9,708
		GROSS TOTAL EXPENDITURE ‡	9,708
		Balance on 31st March, 1923 (Surplus Grant) ...	792
	£10,500		£10,500

* Further expenditure in the year 1922-23 on these purposes amounting to £2,277 15s. 5d. has been defrayed from the Department's Endowment Fund, and £859 8s. 8d. in respect of Cost of Living Bonus from Vote.

† Further expenditure in the year 1922-23 on these purposes amounting to £293 2s. 0d. has been defrayed from the Department's Endowment Fund; Subhead, "Special Investigations," and £116 19s. 3d. in respect of Cost of Living Bonus, from Vote.

‡ Further expenditure of £303 8s. 6d. was incurred from the Endowment Fund in the year 1922-23 on these purposes, but this was offset by receipts amounting to £328 1s. 8d.

(C). ACCOUNTS OF THE EXPENDITURE on Development Fund Schemes, &c.—continued.

IV.—GOAT BREEDING.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£		£ s. d.
Issues from Development Fund	240	Expenditure ...	240 0 0
	<u>£240</u>		<u>£240 0 0</u>

V.—VETERINARY RESEARCH LABORATORY.

	£		£ s. d.	£ s. d.
Issues from Development Fund	£4,372	Capital Expenditure—		
		Bu ldings ...	2,672	1 11
		Maintenance (Sub-head H.7) ...	872	8 5
		Less, Receipts for Grazing credited to Appropriations in Aid (Subhead M)	113 19 0	
			<u>758</u>	<u>9 5</u>
		GROSS TOTAL EXPENDITURE CHARGEABLE TO DEVELOPMENT FUND	3,430	11 4
		Balance on 31st March, 1923 (Surplus Grant)	941	8 8
	<u>£4,372</u>		<u>£4,372</u>	<u>0 0</u>

VI.—FISHERY DEVELOPMENT.

	£		£ s. d.
Issues from Development Fund	1,800	Dredging... ..	Nil.
		Motor-boat Fishing ...	146 0 3
		Hatcheries ...	370 13 8
		Fishery Research ...	894 10 2
		GROSS TOTAL EXPENDITURE *	1,411 4 1
		Balance on 31st March, 1923 (Surplus Grant)	388 15 11
	<u>£1,800</u>		<u>£1,800 0 0</u>

VII.—MISCELLANEOUS DEVELOPMENT SCHEMES.

	£		£ s. d.
Issues from Development Fund	225	Investigations into Insect Associations of Soil ...	218 11 6
		Balance on 31st March, 1923 (Surplus Grant)	6 8 6
	<u>£225</u>		<u>£225 0 0</u>

* Further expenditure on these purposes has been defrayed from the Department's Endowment Fund in the Year 1922-23.

	Estimated Appropriations in Aid (Anticipated Expenditure to be recovered out of Development Fund Grants).	Realized Appropriations in Aid (Actual Expenditure recovered from Development Fund Grants issued).
	£	£ s. d.
Technical and Advisory Work in Agriculture ...	11,000	6,087 0 0
Experiments in Tobacco Production ...	3,030	1,148 6 10
Improvement of Dairy Cattle ...	11,900	9,708 0 0
Goat Breeding ...	240	240 0 0
Veterinary Research Laboratory ...	5,000	3,430 11 4
Fishery Development ...	2,720	1,411 4 1
Miscellaneous Development Schemes ...	2,000	218 11 6
£	35,890	22,243 13 9

F. J. MEYRICK,
Secretary and Accounting Officer.

SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART, DUBLIN, and of the GEOLOGICAL SURVEY OF IRELAND, and Annual Grants to Schools and Classes of SCIENCE AND ART and TECHNICAL INSTRUCTION, including sundry Grants in Aid, administered by the MINISTRY OF AGRICULTURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
INSTITUTIONS OF SCIENCE AND ART.						
A. 1.—Salaries, Wages, and Allowances ...	72,046	62,419 13 5	9,626 6 7	—	—	—
A. 2.—Travelling ...	400	279 0 8	120 19 4	—	—	—
A. 3.—Incidental Expenses ...	900	826 8 1	73 11 11	—	—	—
NATIONAL MUSEUM.						
A. 4.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A. 5.—Fittings, Materials, &c.	900	205 9 4	694 10 8	—	—	—
NATIONAL LIBRARY.						
A. 6.—Purchase of Books (Grant in Aid) ...	4,000	4,000 0 0	—	—	—	—
SCHOOL OF ART.						
A. 7.—Accessories, Models, and Materials ...	450	271 0 11	178 19 1	—	—	—
A. 8.—Scholarships, Prizes, &c.	690	260 2 11	429 17 1	—	—	—
A. 8(a)—Exhibition of Irish Art (Grant in Aid) ...	250	219 11 11	30 8 1	—	—	—
BOTANIC GARDENS.						
A. 9.—Purchase of Seeds, Plants, &c. ...	890	610 10 0	279 10 0	—	—	—
COLLEGE OF SCIENCE.						
A. 10.—Purchase of Apparatus, Chemicals, &c. (Grant in Aid) ...	2,000	2,000 0 0	—	—	—	—
A. 11.—Maintenance of Machinery ...	50	—	50 0 0	—	—	—
A. 12.—Examinations, Scholarships, Prizes, &c. ...	6,850	5,365 13 9	1,484 6 3	—	—	—
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	90,426	77,457 11 0	12,968 9 0	—	—	—

SCIENCE AND ART—continued.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SCHOOLS OF SCIENCE AND ART, &c.						
B 1.—Annual Grants to Schools and Classes of Science and Art and Technical Instruction ...	64,350	66,304 16 7	—		1,954 16 7	
B.2.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	1,650	1,457 0 7	192 19 5		—	
B.3.—Grants for Day Secondary Schools ...	25,000	24,208 13 1	791 6 11		—	
TOTAL FOR SCHOOLS OF SCIENCE AND ART, &c. ...£	91,000	91,970 10 3	984 6 4		1,954 16 7	
GEOLOGICAL SURVEY OF IRELAND.						
C.1.—Salaries, Wages, and Allowances ...	2,342	2,220 4 10	121 15 2		—	
C.2.—Travelling ...	280	165 18 4	114 1 8		—	
C.3.—Incidental Expenses ...	40	18 1 3	21 18 9		—	
TOTAL FOR GEOLOGICAL SURVEY ...£	2,662	2,404 4 5	257 15 7		—	
D.—Examinations in Courses of instruction conducted in Technical Schools	650	542 3 10	107 16 2		—	
GROSS TOTAL £	184,738	172,374 9 6	14,318 7 1		1,954 16 7	
			Surplus of Gross Estimate over Expenditure. £12,363 10 6			
			Deficiency of Appropriations in Aid realized. £612 0 11			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>				
E.—Appropriations in Aid ...	4,620	4,007 19 1				
NET TOTAL ...£	180,118	168,366 10 5	Surplus to be surrendered. £11,751 9 7			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.1.—Saving due to vacancies and changes in the staff.
- A.2.—Saving due to disturbed conditions which affected travelling.
- A.3.—Casual variation.
- A.5.—Owing to the closing of the Museum to the Public and re-arrangement of exhibits due to the occupation of certain rooms by the Seanád, it was possible to carry on work in the workshops without large purchases of supplies usually required.
- A.7.—Owing to a vacancy in the post of formatore, savings were effected in the purchase of materials for models, &c.
- A.8 and A.12.—Owing to the curtailment of railway facilities, &c., the number of students attending Summer Courses at the School of Art and the College of Science was less than anticipated.
- A.9.—The requirements of the Botanic Gardens for the purchase of plants, seeds, &c., did not prove as large as anticipated.
- A.11.—No expenditure was incurred under this head, as the regular College premises were not available.
- A.12.—Owing to the fact that the regular College premises were closed to students during the greater part of the year, there was a decrease in the number of students attending the College courses. In addition the value of the Scholarships was reduced with a consequent saving.
- B.1.—Excess due to the fact that classes in Irish for Teachers and others were availed of to a much larger extent than had been anticipated. (Ministry of Finance Minute 679/15).
- B.2 and B.3.—Casual variation.
- C.1 and C.2.—Saving due to vacancies in staff of Geologists.
- C.3.—Casual variation.
- D.—The actual expenditure on examiners' fees, &c., was less than the estimate.
- E.—Decrease due to the reduction in the numbers of students attending the College of Science and School of Art.

APPROPRIATIONS IN AID.	Estimated.	Realized.		
	£	£	s.	d.
Fees for Tuition in School of Art and College of Science ...	3,750	3,053	3	0
Fees of Candidates for Examinations	250	293	12	0
Sundry Fees	20	61	4	1
Miscellaneous Receipts, contribution from Endowment Fund of Department of Agriculture and Technical Instruction	600	600	0	0
	£4,620	£4,007	19	1

EXTRA REMUNERATION (exceeding £50).

From the Intermediate Education Board, the Headmaster, School of Art, and a Demonstrator, College of Science, received £55 13s. 9d. and £61 12s. 0d., respectively, as examiners at Intermediate examinations.

F. J. MEYRICK,

Secretary and Accounting Officer.

19th January, 1924.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GRANTS IN AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS IN AID,
for the PURCHASE OF SPECIMENS, BOOKS, &c., 1922-23.

		Purchase of Specimens for Museum.			Purchase of Books for National Library.			Purchase of Specimens, &c., for College of Scien e.		
		£	s.	d.	£	s.	d.	£	s.	d.
Balance on 1st April, 1922 *	...	578	12	3	58	3	11	3,516	14	9
Grants in Aid, 1922-23	... ..	1,000	0	0	4,000	0	0	2,000	0	0
TOTAL	... ..£	1,578	12	3	4,058	3	11	5,516	14	9
Expenditure, 1922-23	... ..	536	4	3	1,499	18	6	1,308	14	0
Balance on 31st March, 1923	... £	1,042	8	0	2,558	5	5	4,208	0	9

* These balances were held by the British Treasury until after the close of the Year 1922-23.

STATEMENT OF SECURITIES held on 31st March, 1923, in connection
with SCIENCE AND ART ACCOUNT.

Funds for which held.	Securities.	Amount.
National Museum—Murphy Bequest Account	War Stock, 1929-1947	£ 6,350
	4 per cent. Funding Loan, 1960-1990	650
	TOTAL ...£	7,000

F. J. MEYRICK,
Secretary and Accounting Officer.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	3,113	3,070 3 11	42 16 1	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling ...	150	150 0 0	—	—
D.—Incidental Expenses ...	1,225	997 7 6	227 12 6	—
TOTAL ...£	5,488	5,217 11 5		
Surplus to be surrendered		...£	270 8 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	1 2 8
Receipts from Sale of Catalogues payable to Stationery Office ...	—	6 2 0

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—One Attendant resigned and his place was not filled.

D.—The cost of restoring, framing, glazing and carrying of pictures was less than estimated.

JAMES STEPHENS,
Accounting Officer.

30th October, 1923.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1921-22 ...	...	...	—
Grant in Aid, 1922-23 ...	...	1,000	0 0
		1,000	0 0
Expended, 1922-23 ...	...	1,000	0 0

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONGESTED DISTRICTS BOARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for Grants administered by the CONGESTED DISTRICTS BOARD, including GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Congested Districts Board for Ireland, Grants in Aid ...	169,750	169,750	—	—
TOTAL ...£	169,750	169,750	—	—

W. L. MICKS,

Accounting Officer.

CONGESTED DISTRICTS BOARD,
29th November, 1923.

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

SEÓIRSE MAG CRAITH.

Comptroller and Auditor-General.

ANNUAL ACCOUNT, 1922-23.

ACCOUNT of Receipts and Payments under the STATUTES 54 & 55 Vict., c. 48, Part II.; 59 & 60 Vict., c. 47, Part IV.; 62 & 63 Vict., c. 18, s. 2 (1); 3 Edw. 7, c. 37, Part II.; and 9 Edw. 7, c. 42, Part III., in the Year ended 31st March, 1923.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£ s. d.		£ s. d.
I.—ESTATES FUND.		I.—ESTATES FUND.	
Balance on 1st April, 1922 ...	34,293 5 1	<i>Capital.</i>	
<i>Capital.</i>		Purchase of Tenants' Interests, &c. ...	31,129 16 6
Re-sale of Estates purchased under Irish Land Act, 1896—		Live Stock Loans... ..	747 17 6
Amount of Advance repaid to Board by Land Commission	789 0 0	House Improvement Loans	179 16 4
Re-sale of Estates purchased under Irish Land Act, 1903—		Sinking Fund paid to Land Commission under Irish Land Act, 1903, Section 72 (2)	15,060 4 10
Repayments by Land Commission under Section 72 (3)		Improvement of Estates Loans—	
(a) Estates purchased prior to Land Act, 1909	18,226 5 4	Borrowed Money repaid to Board of Works under Section 40 (6), Act 54 & 55 Vict., c. 48, Principal	11,617 0 11
(b) Estates purchased subsequent to Land Act, 1909	8,685 6 5	Purchase of Live Stock	34 0 0
Re-sale of Estates purchased under Irish Land Act, 1909—		Purchase of Securities	1,765 10 9
Repayments by Land Commission under Section 72 (3)		Land Loans	4,786 0 0
Land Act, 1903	18,333 19 11	Contribution to Administration, etc., Fund	46,000 0 0
Miscellaneous Receipts	19,500 6 6	<i>Income.</i>	
Live Stock Loans—		Improvement Works	170,872 15 3
Repayments	1,234 17 0	Management	7,135 9 4
House Improvement Loans—		Rates, Drainage, and other Annual Charges	8,594 0 2
Repayments	415 17 9	Interest paid to Vendors	21,988 17 6
Agriculture—Repayments of Loans and Interest—		Interest paid to Land Commission	144,635 0 9
Class A	—	Interest paid on Board of Works Loans	6,955 7 10
Class B	137 13 3	Miscellaneous	1,254 4 7
Sale of Live Stock	395 1 0	Balance on 31st March, 1923	40,937 6 11
Land Loans	1,664 14 10		
Proceeds of Sale of Securities	47,935 14 0		
<i>Income.</i>			
Rents from Tenanted Land	212,443 7 9		
Revenue from Untenanted Land (exclusive of profit on Sale of Live Stock)	30,137 15 9		
Miscellaneous Receipts	7,569 13 1		
Portion of Board's Statutory Income	100,000 0 0		
Interest on Securities and Bank Balance	11,930 11 6		
TOTAL	£513,693 9 2	TOTAL	£513,693 9 2

RECEIPTS.	AMOUNT.
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II.—ADMINISTRATION AND OTHER PURPOSES FUND.

	£	s.	d.
Balance on 1st April, 1922, ...	6,403	6	11
Portion of Board's Statutory Income of £231,000 after crediting £100,000 to Estates Fund, viz. :—	131,000	0	0
(a) Interest on Church Surplus Grant (54 & 55 Vict., c. 48, s. 35) ...	41,250		
(b) Parliamentary Grants (62 & 63 Vict., c. 18, s. 5, and 9 Edw. VII. c. 42, s. 49) ...	169,750		
(c) Ireland Development Grant (3 Edw. VII., c. 37, s. 38) ...	20,000		
Administration—			
Miscellaneous Receipts ...	947	11	9
Technical Instruction—			
Miscellaneous Receipts ...	988	16	5
Parish Committees—			
Refunds and other Receipts	—		
Fisheries—			
Miscellaneous Receipts ...	5,271	0	9
Piers, Roads, Bridges, &c.—			
Miscellaneous Receipts ...	452	13	10
General Purposes—			
Repayment of Loans and Interest ...	969	2	2
Miscellaneous Receipts ...	128	1	7
Industries—			
Repayment of Loans and Interest ...	1,070	10	6
Miscellaneous Receipts ...	7,036	11	2
Interest on Securities and Bank Balance ...	495	15	10
Contribution from Estates Fund ...	46,000	0	0
TOTAL ...	£200,763	10	11

III.—INSURANCE FUND.‡

Balance on 1st April, 1922 ...	2,507	8	5
Miscellaneous Receipts—			
Grazing Cattle Account ...	456	15	11
Fishing Boats Account ...	11	6	0
Workmen's Compensation Account ...	1,000	0	0
Fidelity Guarantee Account	—		
Live Stock Loan Cattle Account ...	174	8	0
Interest on Bank Balance and Securities ...	638	18	0
Proceeds of Sale of Securities	3,000	0	0
TOTAL ...	£7,788	16	4

PAYMENTS.	AMOUNT.
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II.—ADMINISTRATION AND OTHER PURPOSES FUND.

	£	s.	d.
*Administration ...	95,020	9	7
Supervision of Estates ...	10,936	10	6
Valuation of Estates ...	63	11	2
Surveys of Estates ...	11,512	3	3
Technical Instruction—			
Fisheries £1,124 2 1			
Industries 22,753 9 10			
	23,877	11	11
†Fisheries—Grants and recoverable Expenditure ...	23,713	9	10
Piers, Roads, Bridges, &c.—			
Grants and recoverable Expenditure ...	20,803	18	7
General Purposes—			
Loans ...	426	10	0
Grants and recoverable Expenditure ...	2,025	11	1
Interest paid on Borrowed Money ...	8	15	0
Industries—			
Loans ...	722	2	4
‡Grants and recoverable Expenditure ...	10,310	13	5
General Purposes Loans—			
Borrowed Money repaid to Board of Works (Section 40 (6) Act 54 & 55 Vict., c. 48), Principal ...	50	0	0
Purchase of Securities ...	—		
Balance on 31st March, 1923	1,292	4	3
TOTAL ...	£200,763	10	11

III.—INSURANCE FUND.‡

Miscellaneous Payments—			
Grazing Cattle Account ...	364	7	2
Workmen's Compensation	887	18	6
Live Stock Loan Cattle Account ...	129	12	4
Purchase of Securities ...	5,096	5	0
Balance on 31st March, 1923	1,310	13	4
TOTAL ...	£7,788	16	4

* £312 of this sum is estimated to be recoverable.

† £4,396 of this sum is estimated to be recoverable.

‡ £9,371 of this sum is estimated to be recoverable.

§ For particulars, see pages 72, and 73.

RECEIPTS. AMOUNT.

IV.—DEVELOPMENT FUND.

	£	s.	d.
Fisheries—Balance of Loan on 1st April, 1922 ...	376	15	2
Repayments of Loans and Interest, Class A ...	160	0	2
Repayments of Loans and Interest, Class B ...	—		
Repayments of Loans and Interest, Class C ...	1,452	9	1
Miscellaneous Receipts, including Interest on Securities and Bank Balance ...	95	10	4
TOTAL ...	£2,084	14	9

V.—IRISH REPRODUCTIVE LOAN FUND.

Balance on 1st April, 1922 ...	4,663	13	10
Agriculture—Repayment of Loans and Interest ...	—		
Fisheries—Repayment of Loans and Interest ...	2,743	16	5
Interest on Securities and Bank Balance ...	70	19	5
TOTAL ...	£7,478	9	8

VI.—SEA AND COAST FISHERIES FUND.

Balance on 1st April, 1922 ...	6,891	14	3
Fisheries—Repayment of Loans and Interest ...	1,233	6	11
Miscellaneous Receipts ...	—		
Interest on Bank Balance ...	155	7	6
Proceeds of Sale of Securities ...	—		
TOTAL ...	£8,280	8	8

VII.—SUSPENSE FUND.

Balance on 1st April, 1922 ...	9,370	3	6
Miscellaneous Receipts ...	35,163	5	0
Proceeds of Sale of Securities ...	10,000	0	0
TOTAL ...	£54,533	8	6

PAYMENTS. AMOUNT.

IV.—DEVELOPMENT FUND.

	£	s.	d.
Fisheries—Loans—			
Class A ...	313	16	1
Class B ...	—		
Class C ...	730	14	7
Balance on 31st March, 1923	1,040	4	1
TOTAL ...	£2,084	14	9

V.—IRISH REPRODUCTIVE LOAN FUND.

Fisheries—Loans ...	7,063	0	11
Balance on 31st March, 1923	415	8	9
TOTAL ...	£7,478	9	8

VI.—SEA AND COAST FISHERIES FUND.

Fisheries—Loans ...	5,748	18	7
Balance on 31st March, 1923	2,531	10	1
TOTAL ...	£8,280	8	8

VII.—SUSPENSE FUND.

Miscellaneous Payments ...	27,431	9	10
Purchase of Securities ...	—		
Balance on 31st March, 1923	27,101	18	8
TOTAL ...	£54,533	8	6

GENERAL ACCOUNT.

Name of Fund.	Balance on 1st April, 1922.	Receipts in the Period, 1st April, 1922, to 31st March, 1923.	Total, including Balance.	Payments in the Period, 1st April, 1922, to 31st March, 1923.	Balance on 31st March, 1923.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
I.—Estates Fund	34,293 5 1	479,400 4 1	513,693 9 2	472,756 2 3	40,937 6 11
II.—Administration and other Purposes Fund	6,403 6 11	194,360 4 0	200,763 10 11	199,471 6 8	1,292 4 3
III.—Insurance Fund	2,507 8 5	5,281 7 11	7,788 16 4	6,478 3 0	1,310 13 4
IV.—Development Fund	376 15 2	1,707 19 7	2,084 14 9	1,044 10 8	1,040 4 1
V.—Irish Reproductive Loan Fund	4,663 13 10	2,814 15 10	7,478 9 8	7,063 0 11	415 8 9
VI.—Sea and Coast Fisheries Fund	6,891 14 3	1,388 14 5	8,280 8 8	5,748 18 7	2,531 10 1
VII.—Suspense Fund	9,370 3 6	45,163 5 0	54,533 8 6	27,431 9 10	27,101 18 8
£	64,506 7 2	730,116 10 10	794,622 18 0	719,993 11 11	74,629 6 1

OIREACHTAS GRANT.

Expenditure, 1st April, 1922, to 31st March, 1923, upon :—

	£ s. d.	£ s. d.	£ s. d.
(1) Administration	94,072 17 10
(2) Technical Instruction	22,888 15 6
(3) Improvement of Estates	170,872 15 3
Two-thirds of £287,834 8s. 7d.	287,834 8 7
Annual Grant	191,889 12 5
	25,000 0 0
Unexpended Balance of Grant	Nil.
CHURCH SURPLUS GRANT.			
Per Section 35 of the Purchase of Land (Ireland) Act, 1891	£ 1,500,000
Payments thereof	Nil.
Balance outstanding	£1,500,000

SECURITIES.

Account.	Stock, &c.	AMOUNT.		
		£	s.	d.
Estates Fund	Guaranteed 2½ per cent. Land Stock. Account B	...	5,149	4 4
	Guaranteed 3 per cent. Land Stock. ...	...	7,211	14 3
	Guaranteed 3 per cent. Land Stock. Account D	...	2,000	0 0
	Exchequer Bonds (1925)	...	62,200	0 0
Insurance Fund	National War Bonds (1924)	...	23,300	0 0
	National War Bonds (1924)	...	3,856	12 8
	Exchequer Bonds (1925)	...	5,000	0 0
	Treasury Bonds (1929)	...	2,000	0 0
Suspense Fund	Bank of Ireland—Deposit Account	...	10,000	0 0
	Exchequer Bonds (1925)	...	12,000	0 0
	National War Bonds (1923-29)	...	23,000	0 0
	TOTAL	...	155,717	11 3

STATEMENT OF LOAN SECURITIES and Amounts due to Board under Agreements on 31st March, 1923.

Service.	Estates Fund.	Administration and other Purposes Fund.	Development Fund.	Irish Reproductive Loan Fund.	Sea and Coast Fisheries Fund.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Purchase Annuities	18,213 8 11	—	—	—	—	18,213 8 11
Agricultural Loans	—	—	—	—	—	—
Agricultural Loan Securities. Class A	1,484 15 9	—	—	—	—	1,484 15 9
Agricultural Loan Securities. Class B	3,587 9 10	—	—	—	—	3,587 9 10
Live Stock Loans	15,994 8 2	—	—	—	—	15,994 8 2
House Improvement Loans	—	—	—	—	—	—
Fishery Loans	—	—	36,789 15 0	47,721 3 0	38,948 8 1	123,459 6 1
Industrial Loans	—	10,752 3 10	—	—	—	10,752 3 10
General Purposes Loans	—	7,326 18 1	—	—	—	7,326 18 1
Land Loans	14,009 16 1	—	—	—	—	14,009 16 1
TOTAL	53,289 18 9	18,079 1 11	36,789 15 0	47,721 3 0	38,948 8 1	194,828 6 9

ADVANCES OF CASH MADE BY LAND COMMISSION UNDER IRISH LAND ACT, 1903, SECTION 72.

County.	Total Advances to 31st March, 1923.	Amount Repaid.	Balance due to Land Commission.
	£ s. d.	£ s. d.	£ s. d.
Donegal	38,017 7 6	24,459 5 5	13,558 2 1
Leitrim	13,148 0 0	9,626 1 9	3,521 18 3
Sligo	168,841 0 0	146,965 13 8	21,875 6 4
Mayo	1,069,820 15 9	668,478 12 2	401,342 3 7
Roscommon	822,279 13 4	469,332 7 0	352,947 6 4
Galway	588,271 1 2	428,386 7 2	159,884 14 0
Clare	30,224 0 0	18,701 17 3	11,522 2 9
Kerry	158,648 0 0	143,225 11 7	15,422 8 5
Cork	35,969 0 0	24,458 1 0	11,510 19 0
TOTALS £	2,925,218 17 9	1,933,633 17 0	991,585 0 9

ADVANCES OF GUARANTEED THREE PER CENT. STOCK AND CASH MADE BY THE IRISH LAND COMMISSION UNDER IRISH LAND ACT, 1909, SECTION 3, AND SECTION 60, PART IV.

County. (1)	Cash included in Column 3. (2)	Total Advances to 31st March, 1923. (3)	Amount Repaid. (4)	Balance due to Land Commission. (5)
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Donegal ...	92,497 0 0	249,354 0 0	68,509 6 4	180,844 13 8
Leitrim ...	5,242 0 0	46,124 0 0	31,991 18 4	14,132 1 8
Sligo ...	185,823 0 0	442,733 0 0	78,836 0 9	363,896 19 3
Mayo ...	1,200,337 0 0	2,074,356 0 0	169,976 17 5	1,904,379 2 7
Roscommon	188,802 0 0	473,892 0 0	107,470 3 1	366,421 16 11
Galway ...	622,717 0 0	1,169,138 0 0	415,780 17 7	753,357 2 5
Clare ...	174,830 0 0	272,864 0 0	169,424 8 2	103,439 11 10
Kerry ...	4,700 0 0	402,010 0 0	164,755 1 11	237,254 18 1
Cork ...	—	101,500 0 0	197 13 10	101,302 6 2
TOTALS £	2,474,948 0 0	5,231,971 0 0	1,206,942 7 5	4,025,028 12 7

STATEMENT OF BALANCES due on LOANS advanced by BOARD
OF WORKS (for IMPROVEMENT OF ESTATES, and LOANS
TO TENANTS) on 31st March, 1923.

Loan Number and Date of Advance.	Amount of Loan.	Balance outstanding on 1st April, 1922.	Repayments during 1922-23.	Balance outstanding on 31st March, 1923.
	£	£ s. d.	£ s. d.	£ s. d.
I.—ESTATES.				
(1) 26th June, 1901 ...	10,000	2,000 0 0	400 0 0	1,600 0 0
(2) 29th August, 1901 ...	10,000	2,000 0 0	400 0 0	1,600 0 0
(3) 24th March, 1902 ...	5,000	1,200 0 0	200 0 0	1,000 0 0
(4) 12th July, 1902 ...	2,000	480 0 0	80 0 0	400 0 0
(5) { 31st March, 1903 ... 19th August, 1903 }	10,000	2,800 0 0	400 0 0	2,400 0 0
(6) 14th December, 1903	6,000	1,680 0 0	240 0 0	1,440 0 0
(7) 31st March, 1904 ...	5,000	1,600 0 0	200 0 0	1,400 0 0
(8) 2nd February, 1905	12,000	3,464 0 0	480 0 0	2,984 0 0
(9) 20th October, 1905 ...	15,000	3,819 13 0	600 0 0	3,219 13 0
(10) { 31st October, 1906 ... 11th February, 1907 }	20,000	707 16 6	707 16 6	—
(11) 23rd March, 1907 ...	20,000	3,471 14 0	1,000 0 0	2,471 14 0
(12) 14th June, 1907 ...	10,000	3,000 0 0	500 0 0	2,500 0 0
(13) { 26th July, 1907 ... 4th September, 1907 }	17,000	674 2 0	674 2 0	—
(14) 31st October, 1907 ...	12,000	554 12 6	554 12 6	—
(15) 15th May, 1908 ...	20,000	210 0 6	210 0 6	—
(16) { 18th November, 1908 ... 18th January, 1909 ... 1st March, 1909 ... 11th September, 1909 ... 5th March, 1910 ... }	5,000 5,000 15,000 10,000 15,000	18,500 0 0	2,500 0 0	16,000 0 0
(17) 20th November, 1914	25,000			
(18) 25th June, 1915 ...	25,000			
(19) 5th August, 1915 ...	15,000			
(20) 1st September, 1915	10,000			
(21) 11th November, 1915	20,000	18,020 5 9	414 19 0	17,605 6 9
(22) 27th January, 1916 ...	20,000	18,020 5 9	414 19 0	17,605 6 9
(23) 13th March, 1916 ...	10,000	9,010 2 10	207 9 6	8,802 13 4
II.—LOANS TO TENANTS.				
(3) 18th December, 1908	900	250 0 0	50 0 0	200 0 0
TOTALS	£ 349,900	156,911 17 8	11,667 0 11	145,244 16 9

INSURANCE FUND CASH ACCOUNT FOR PERIOD ENDED 31ST MARCH, 1923

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
I.—GRAZING CATTLE ACCOUNT.			I.—GRAZING CATTLE ACCOUNT.		
Balance on 1st April, 1922 ...	1,058	17 7	Commission to Stock Managers	31	0 6
Premiums received ...	456	15 11	Claims paid ...	333	6 8
Proceeds of sale of Securities ...	2,000	0 0	Stamp duty on policy forms	—	—
Miscellaneous Receipts ...	—	—	Purchase of Securities	3,048	2 6
Interest ...	310	11 8	Balance, 31st March, 1923	413	15 6
	£3,826	5 2		£3,826	5 2

RECEIPTS.

II.—FISHING BOATS
ACCOUNT.

	£	s.	d.
Balance on 1st April, 1922 ...	40	7	8
Premiums received ...	11	6	0
Proceeds of sale of Securities ...	200	0	0
Interest ...	37	10	2
	£289	3	10

III.—WORKMEN'S COMPEN-
SATION ACCOUNT.

Balance on 1st April, 1922 ...	672	9	0
Premiums received ...	1,000	0	0
Proceeds of sale of Securities ...	800	0	0
Interest ...	194	13	2
	£2,667	2	2

IV.—FIDELITY GUARANTEE
ACCOUNT.

Balance on 1st April, 1922 ...	278	14	3
Premiums received ...	—	—	—
Interest ...	58	11	10
	£337	6	1

V.—LIVE STOCK LOAN
CATTLE ACCOUNT.

Balance on 1st April, 1922 ...	456	19	11
Premiums received ...	174	8	0
Interest ...	37	11	2
	£668	19	1

PAYMENTS.

II.—FISHING BOATS
ACCOUNT.

	£	s.	d.
Claims paid ...	—	—	—
Purchase of Securities ...	200	0	0
Balance, 31st March, 1923 ...	89	3	10
	£289	3	10

III.—WORKMEN'S COM-
PENSATION ACCOUNT.

Claims paid ...	887	18	6
Purchase of Securities ...	1,533	13	9
Balance, 31st March, 1923 ...	245	9	11
	£2,667	2	2

IV.—FIDELITY GUARANTEE
ACCOUNT.

Claims paid ...	—	—	—
Balance, 31st March, 1923 ...	337	6	1
	£337	6	1

V.—LIVE STOCK LOAN
CATTLE ACCOUNT.

Purchase of Securities ...	314	8	9
Claims paid ...	127	10	0
Commission to Stock Managers ...	2	2	4
Balance, 31st March, 1923 ...	224	18	0
	£668	19	1

CONGESTED DISTRICTS BOARD.

W. L. MICKS,
Accounting Officer.

MINISTRY OF LOCAL GOVERNMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF LOCAL GOVERNMENT, including Grants and other Expenses in connection with Housing, Grants to Local Authorities and Sundry Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	115,000	97,772 8 6	17,227	11 6	—	
B.—Travelling, &c., of Inspectors	10,000	6,466 19 8	3,533	0 4	—	
C.—Salaries of Auditors ...	18,000	16,565 8 10	1,434	11 2	—	
D.—Travelling, &c., of Auditors	2,000	1,648 5 8	351	14 4	—	
E.—Law Costs	77	7 9 0	69	11 0	—	
F.—Inquiries	533	77 7 9	455	12 3	—	
G.—Vaccine Lymph Supply ...	1,876	1,530 17 8	345	2 4	—	
H.—Incidental Expenses ...	500	1,119 8 2	—		619	8 2
I.—Grant under Supreme Court of Judicature (Ireland) Act, 1907 (Grant in Aid)	7,352	7,352 0 0	—		—	
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,728	24,455 10 6	272	9 6	—	
MISCELLANEOUS GRANTS.						
K.—Grants to Voluntary Hospitals in respect of Duty on Spirits	80	—	80	0 0	—	
L.—Child Welfare, Schools for Mothers, &c.	7,000	12,879 1 7	—		5,879	1 7
M.—Treatment of Venereal Diseases	4,500	5,514 6 8	—		1,014	6 8
N.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	5,000	350 17 8	4,649	2 4	—	
O.—Medical Treatment, &c., of School Children ...	40	72 9 11	—		32	9 11
P.—Welfare of the Blind ...	8,440	7,586 12 6	853	7 6	—	
Q.—Treatment of Tuberculosis	20,000	21,114 15 5	—		1,114	15 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HOUSING, &c., GRANTS.						
R.1.—Grants to Local Authorities &c., under Housing (Ireland) Act, 1919 ...	2,500	942 18 5	1,557	1 7	—	
R.2.—Grants to Municipal Authorities under Government Housing Scheme ...	600,000	193,419 8 3	406,580	11 9	—	
S.—Grant in Aid of Peamount Sanatorium ...	2,300	2,295 14 2	4	5 10	—	
T.—Subsidy to Private Builders	42,500	37,367 3 0	5,132	17 0	—	
T.1.—Subsidy to Private Builders (in respect of Houses completed after 23rd October, 1922) ...	—	520 0 0	—		520	0 0
U.—Pensions and Gratuities awarded by the Local Government Board on Appeal by Officials of Local Authorities removed from Office during the War ...	6,000	5,571 17 7	428	2 5	—	
GROSS TOTAL ...£	878,426	444,631 0 11	442,975	0 10	9,180	1 9
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £433,794 19 1			
W.1.—Appropriations in Aid (Ordinary Services) ...	1,000	189 10 2	Deficiency of Appropriations in Aid realized.			
W.2.—Appropriations in Aid (Agency Services) ...	9,000	—	£9,810 9 10			
	10,000	189 10 2	Surplus to be surrendered.			
NET TOTAL ...£	868,426	444,441 10 9	£423,984 9 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—When the estimates were being prepared it was not possible to forecast staff expenses with any degree of accuracy. A large volume of Local Government work was being discharged at the time by Staff of the Local Government Department of Dáil Éireann, and charges for their services did not fall to be met out of the Vote to any extent until the latter half of the year. Provision was also made for staff of the Local Government Board on loan to other Departments, some of whom were definitely transferred before the close of the year. There were also a number of retirements and a reduction in the cost of living bonus.

B.—The position in regard to the Extern Staff of the Ministry was uncertain until the definite assimilation of the Staff of the Dáil Local Government Department. Travelling during the latter period of the year was restricted owing to the unsettled condition of the country.

- C.—The position was somewhat similar to that mentioned under Subhead A.
- D.—Owing to unsettled conditions travelling was restricted during the latter portion of the year.
- E.—The Legal work of the Ministry is now carried out through the Chief State Solicitor's Department.
- F.—There were fewer applications for sanction to loans and provisional orders than expected, probably as a result of the conditions prevailing in the country.
- G.—The Vaccine Department premises were destroyed during the revolt against the Government which broke out at the end of June, 1922. There were some savings on rates and taxes and cost of miscellaneous items.
- H.—Expenses of advertising in connection with Proportional Representation Elections were charged to this head with the concurrence of the Ministry of Finance (Minute of 23rd March, 1923, 679/24). There was also considerable office travelling, and the sum provided under this Subhead generally was insufficient.
- J.—The charge of 20 per cent. of annuities in respect of Labourers Acts advances was smaller than was expected.
- K.—No claims were received.
- L.—The financing of this service was interrupted during the Local Government Board administration, and it was difficult to obtain an accurate view of the cost of local arrangements and of the charges that would fall to be met out of the Government grant. The excess expenditure was sanctioned by Minute of Ministry of Finance dated 23rd March, 1923 (679/24).
- M.—The arrangements of County and County Borough Councils for the carrying on of this service fell largely into abeyance during 1921. The final payments in respect of the schemes for that year were borne entirely by the Venereal Diseases Grant, and fell to be made towards the close of the financial year 1922-23. The adoption of this course was approved by Ministry of Finance on the 17th January, 1923 (No. 185). The excess expenditure was sanctioned by Ministry of Finance letter of 23rd March, 1923 (679/24.).
- N.—Owing to local audits being in arrears the claims of local bodies were not ripe for payment within the financial year.
- O.—The development of this service by local bodies has been very slow, and the position as regards an estimate is largely speculative. An excess expenditure was authorized by Ministry of Finance (679/24).
- P.—Curtailment of expenses by approved agencies and associations for the welfare of the Blind.
- Q.—The operations of local authorities were resumed on a more general scale than there was any reason to expect when the estimate was framed. (Ministry of Finance authority letter 808 of 8th March, 1923).
- R.1.—Payments were deferred in some cases pending completion of audits.
- R.2.—Owing to high costs of construction and the conditions prevailing in 1922 progress on housing schemes was considerably delayed.
- T.—The estimate was fixed to cover possible grants in respect of houses whose building had not been notified by local bodies to the former Local Government Board, and to defray full grants in the known cases. The savings arise from houses being abandoned or not completed within the prescribed time, and the payment of reduced grants in cases of avoidable delay in building.
- T.1.—Special Subhead opened by direction of Ministry of Finance (Minute of 10th November, 1922, No. 37/9). Expenditure to be met out of savings under Subhead R.2.
- U.—Advances were authorized only in urgent cases, and payments were restricted as much as possible.
- W.1.—The receipts in respect of audit fees and provisional orders fell short of the amount that was expected would be realized. There has been an increase in receipts in the Year 1923-24.

W.2.—The claim under this Subhead was presented to the British Treasury through Ministry of Finance. No payments were received.

EXTRA REMUNERATION (exceeding £50).

From this Vote an Executive Officer (£100-£400) received £75 for special work in connection with Elections.

From the Vote for the General Prisons Board a Clerical Officer (£60-£250) received £77 10s. 0d. for services at Newbridge Detention Barracks. From the Ministry of Finance a General Inspector (£500-£700) received £174 13s. 4d. as Special Commissioner of Income Tax, and an Auditor (£700-£25-£800) received £250 as Private Secretary to the Minister for Local Government, and subsequently to the Minister of Finance.

This Account includes sums of approximately £12,890 in respect of Salaries of Staff lent to other Departments.

E. P. McCARRON,
Accounting Officer.

MINISTRY OF LOCAL GOVERNMENT,
16th January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT of the REGISTRAR-GENERAL of BIRTHS, &c., including bonus to the REGISTRAR-GENERAL, and the Expenses of collecting EMIGRATION STATISTICS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	15,492	14,766 17 1	725 2 11	—
B.—Travelling Expenses ...	300	170 19 2	129 0 10	—
C.—Superintendent and District Registrars ...	5,765	5,305 15 8	459 4 4	—
D.—Legal Expenses ...	16	—	16 0 0	—
E.—Incidental Expenses ...	50	56 3 3	—	6 3 3
F.—Enumeration Expenses :— Emigration Statistics ...	180	192 18 2	—	12 18 2
GROSS TOTAL ...£	21,803	20,492 13 4	1,329 8 1	19 1 5
			Surplus of Gross Estimate over Expenditure. £1,310 6 8	
			Surplus of Appropriations in Aid realized. £784 19 0	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	900	1,684 19 0	Total Surplus to be surrendered.	
NET TOTAL ...£	20,903	18,807 14 4	£2,095 5 8	

Explanation of the Causes of Variation between Expenditure and Grant.

- A.—Savings attributable to retirements and the non-filling of vacancies. The Subhead includes the Salaries for portion of the year of two Junior Executive Officers lent to Army Finance Department, and of one lent to N.E. Boundary Bureau, but excludes the Salaries of four Searchers on loan from Public Record Office.
- B.—Saving due to restriction on Inspector's movements owing to condition of country.
- C.—Savings mainly in fees paid to Superintendent Registrars owing to fewer registrations, and in travelling expenses paid to Registrars, consequent on disturbed conditions.

- D.—Owing to disturbed conditions legal proceedings against Registration defaulters could not be taken.
- E.—The reduced sum voted was found insufficient for the services.
- F.—The reduced sum voted was found insufficient for the services.
- G.—Receipts derived from Searches and the issue of Certificates, including fees received from the Ministry of Pensions, London, exceeded the estimate.

NOTE.—This Account includes Cost of Living Bonus paid to the Registrar-General at rates varying in accordance with the scales applicable to the Civil Service, in addition to his Statutory Salary of £1,000.

WILLIAM J. THOMPSON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,
27th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Maintenance of
CRIMINAL LUNATICS in the DUNDRUM ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	12,603	12,234 2 7	368 17 5	—
B.—Victualling (Net), etc. ...	6,191	4,204 9 9	1,986 10 3	—
C.—Uniforms, Clothing for Patients etc.	1,543	847 19 1	695 0 11	—
D.—Medicines, Surgical Instruments, etc.	70	46 1 4	23 18 8	—
E.—Escort and Conveyance of Patients	40	65 18 9	—	25 18 9
F.—Allowances to Patients and Gratuities on Discharge	40	17 6 5	22 13 7	—
G.—Incidental Expenses ...	90	299 15 11	—	209 15 11
GROSS TOTAL ...£	20,577	17,715 13 10	3,097 0 10	235 14 8
FARM AND GARDEN :			Surplus of Gross Estimate over Expenditure.	
Receipts £547 9 10			£2,861 6 2	
Expenditure £414 15 1			—	
Surplus applied in reduction of charge against Subhead B. ...£132 14 9			Deficiency of Appropriations in Aid realized.	
			£1,250 0 3	
	Estimated.	Realized.	—	
H—Appropriations in Aid ...	5,646	4,395 19 9	Net Surplus to be surrendered.	
NET TOTAL ...£	14,931	13,319 14 1	£1,611 5 11	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	15 0 0	3 0 7
Number of Criminal Lunatics estimated for ...	155	
Daily Average number of Criminal Lunatics maintained	144	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Due to (1), vacancy in Office of Resident Physician and Governor for ten months of the year and (2), two vacancies in Charge Attendants' Class, which were not filled up.
- B.—Due to average number of patients being less than estimated, and many attendants not taking rations in the Asylum on their pass days. The surplus on the Farm and Garden was £67 5s. 3d. less than estimated.
- C.—Due to contract prices and average number of patients being less than estimated.
- D.—Due to requirements being less than estimated.
- E.—Due to payments to another Asylum of escort expenses of patients transferred from Broadmoor Asylum (Ministry of Finance letters No. 157 / 3, dated 10th January, 1923, and No. 157, dated 26th April, 1922).
- F.—Due to paucity of discharges.
- G.—Due to expenditure on purchase of tobacco which was not included in the estimate (Ministry of Finance letter No. 293, dated 15th July, 1922).
- H.—Due to (1), many attendants not taking their rations in the Asylum on their pass days and (2), reduction of ration-rate owing to fall in contract prices. (Cf. notes on the corresponding savings under Subhead B.)

T. J. CONSIDINE,
Accounting Officer.

23rd October, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

TRANSPORT DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the TRANSPORT DEPARTMENT of the MINISTRY of INDUSTRY and COMMERCE, including certain Payments in connection with RAILWAYS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£
A.—Salaries, Wages and Allowances	11,900	10,507 6 10	1,392 13 2	—
B.—Travelling and Incidental Expenses ...	555	294 13 10	260 6 2	—
C.—Payments in respect of Acquisition of Land for Colliery Railways. ...	8,500	1,847 12 5	6,652 7 7	—
D.—Carrigan Award ...	16,000	11,696 8 3	4,303 11 9	—
E.—Great Southern and Western Railway Guarantee ...	15,400	4,555 14 1	10,844 5 11	—
GROSS TOTAL ...£	52,355	28,901 15 5	23,453 4 7	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
F.—Appropriations in Aid ...	2,000	Nil.	£23,453 4 7	
			Deficiency of Appropriations in Aid realized.	
			£2,000 0 0	
			Net Surplus to be surrendered.	
NET TOTAL ...£	50,355	28,901 15 5	£21,453 4 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Variation between estimate and actual payments is due to (1) the transfer of nine members of the Staff to the Ministry of Local Government, the salaries being borne on this Vote to 31st October, 1922. (2) Revision of Bonus, September, 1922; and (3) Payment of Allowance of £200 per annum from 8th January, 1923, to Railway Inspecting Officer, whose salary is borne on the Vote of the Office of Public Works.
- B.—The travelling of the Investigators in connection with the liquidation of the British Control Agreements was interrupted owing to the disturbed state of the country, and the negotiations regarding the transfer of the Service.

- C.—The settlement of the claims has been delayed owing to certain legal enquiries having to be instituted regarding the person or body to whom the conveyances should now be made.
- D.—The saving represents deductions made after investigation of Companies' claims.
- E.—The liability in this case was estimated after consultation with the Company, but when the claim was subsequently prepared and investigated it was found that the actual liability was substantially less than previously estimated.
- F.—For various reasons, particularly interruption of the work, it was not possible to have an Account for Agency Service furnished, but it is hoped to have the expenses recovered in the present financial year.

J. INGRAM,
Accounting Officer.

8th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

IRELAND DEVELOPMENT GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the IRELAND DEVELOPMENT GRANT (GRANT IN AID)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Ireland Development Grant (Grant in Aid) ...	159,500	159,500	—	—
TOTAL	£ 159,500	159,500	—	—

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
10th November, 1923.

I have examined the above Account and the appended Accounts, A and B, in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

A.—IRELAND DEVELOPMENT GRANT, 1922-23.

GRANT IN AID.

STATEMENT showing RECEIPTS and PAYMENTS for the Year ended 31st March, 1923.

RECEIPTS.		PAYMENTS.	
	£		£
Grant of the Oireachtas ...	159,500	Amounts paid pursuant to Sections 38 and 39 of the Irish Land Act, 1903 :—	
		To the Congested Districts Board ...	20,000
		To the Public Trustee (for Trinity College) ...	5,000
		Amount paid to British Treasury for deficiency in respect of Stock issued at a discount. (Excess Stock) ...	134,500
	£159,500		£159,500

B.—IRELAND DEVELOPMENT GRANT DEPOSIT ACCOUNT,
1922-23.

RECEIPTS.				PAYMENTS.			
		£	s. d.			£	s. d.
Balance on 1st April, 1922	...	2	4 2	Balance in Interest bearing			
				Account in Bank of Ireland			
Interest on Deposit Account in				on 31st March, 1923	...	2	5 1
Bank of Ireland in period 1st							
April, 1922, to 31st March, 1923		0	0 11				
		£2	5 1			£2	5 1

30th November, 1923.

SEÓSAMH UA BRAONÁIN.

STATIONERY OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Expense of providing STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service, for the Salaries and Expenses of the STATIONERY OFFICE, and for Sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	23,000	16,406 3 3	6,593 16 9	—
B.—Carriage and Transit ...	10,000	1,693 11 10	8,306 8 2	—
C.—Incidental Expenses ...	500	962 6 8	—	462 6 8
D.—Printing, Paper, Binding, for Dáil and Seanad ...	20,000	862 18 4	19,137 1 8	—
E.—Dáil and Seanad Debates and Records ...	7,000	2,298 1 2	4,701 18 10	—
F.—Printing, Paper, Binding, for <i>Iris Oifigiúil</i> ...	3,500	2,317 11 2	1,182 8 10	—
G.—Printing, &c., Representation of the People Act ...	40,000	12,400 0 5	27,599 19 7	—
FOR PUBLIC DEPARTMENTS				
H.—Printing ...	35,000	34,043 2 8	956 17 4	—
I.—Paper ...	65,000	53,439 18 1	11,560 1 11	—
J.—Miscellaneous Office Supplies	25,000	23,868 9 10	1,131 10 2	—
K.—Binding, &c. ...	13,000	11,923 0 3	1,076 19 9	—
L.—Books and Maps ...	7,000	3,811 2 3	3,188 17 9	—
GROSS TOTAL ...£	249,000	164,026 5 11	85,436 0 9	462 6 8
			Surplus of Gross Estimate over Expenditure. £84,973 14 1	
			Deficiency of Appropriations in Aid realized. £9,715 2 11	
Deduct :—	Estimated.	Realized.		
M.—Appropriations in Aid ...	15,000	5,284 17 1	Net Surplus to be surrendered.	
NET TOTAL ...£	234,000	158,741 8 10	£75,258 11 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—This being the first year of existence of the Stationery Office, Dublin, as a separate Department, no reliable basis was available for forecasting the probable expenditure and receipts under the various subheads. It was impossible also to form a reliable estimate of the extent of the assets and liabilities resulting from the Transfer of Functions Order, 1922.

A.—The saving is due to the non-provision of the Staff on which the estimate was based.

B.—When this estimate was framed it was anticipated that the demands of the Army, and Customs and Excise, would have resulted in heavy transit charges throughout the country. The Army, however, owing to the circumstances of the time, drew the bulk of their supplies from local sources, and the Customs and Excise did not actually begin to function for supplies until the end of the year 1922-23. It is now clear that it was an over-estimate.

C.—The excess is due to the removal of the office and warehouse from Kingsbridge to Abbey Street in May, and thence to Fleet Street in November. Authority was obtained to meet the excess from savings on the Vote generally. (Finance 155/19).

D.—This was an over-estimate, and was based on the expectation of full sessions of the Dáil and Seanad. The printing of Bills and Acts which in a normal session would have been the largest item under this head was comparatively small, and even in their case the Printers' accounts did not come to hand until after 1st April, 1923.

E.—This estimate would also normally include the production of Bound Volumes, but this work, although in hands, was not completed until after 1st April, 1923. Both this and the preceding estimates were naturally of a kind in which the Department had no previous figures to work on.

F.—This estimate is normally a correct one, but in the year 1922-23 a large number of the accounts for the Printing of the Register were paid for by the British Stationery Office prior to 31st March, 1922, after which date we became liable. The balance was paid by this Department.

G.—No observations to offer, except that a proportion of the payments were in respect of 1921-22, the Printers being as a rule some months behind in the submission of claims. The system under which this was possible has been amended in so far as the Stationery Office at the time could be said to be in any way contributory.

H.—The variation is largely due to inability owing to insufficient accommodation to provide any satisfactory margin of paper stocks.

I.—Casual variation.

J.—Casual variation.

L.—This expenditure would have been much increased in the year had it been possible to effect payment for Books, &c., supplied to Customs and Excise by the British Stationery Office within that year.

M.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.		Realized.		
	£		£	s	d.
(a) Sales of Stationery Office Publications and Oireachtas papers ...	15,000		595	18	6
(b) Advertisements in Official Publications ...			425	9	6
(c) Sales of Waste ...			260	19	3
(d) Sale of Forms by Revenue Commissioners ...			2	4	8
(e) <i>Iris Oifigiúil</i> ...			1,259	9	0
(f) Supplies to Repaying Departments ...			1,475	13	4
(g) Supplies to Local Authorities for Registration Purposes ...			1,143	14	9
(h) Commission on Supplies to Repaying Departments ...			121	8	1
TOTAL FOR APPROPRIATIONS IN AID ...	£15,000		5,284	17	1

Owing to shortage of Staff many claims were held over until 1923/4. These include Premium for Agency for Sale of Government Publications and Subscriptions to Dublin Bill of Entry and Shipping List in addition to outstanding amounts appropriate to (a)—(h) above.

EXTRA REMUNERATION (exceeding £50).

(I.) Gross payments for overtime amounting to £51 4s. 11d. and £50 5s. 0d. were made to two Lower Clerical Officers.

(II.) Gross payment of £54 7s. 11d. (being basic allowance at the rate of £100 per annum) was made to the Accountant for the period 14th September, 1922, to 31st March, 1923 (Finance 75/5 and E. 20/1).

(III.) Gross payment of £84 17s. 10d. (being basic allowance at the rate of £100 per annum) was made to the Director of Supplies for the period 26th May, 1922, to 31st March, 1923 (Finance E. 20/1).

(NOTE.—In the cases of (II) and (III) the bonuses on the allowances for the period 1st January, 1923, to 31st March, 1923, were refunded to the National Health Insurance Commission—Finance E. 20/1).

VALUE OF STOCK IN HAND ON 31ST MARCH, 1923.

	£	s.	d.
Paper	25,894	7	1
Miscellaneous Small Stores (including Books for use of Public Service, Typewriters, and Duplicators)	8,477	7	0
	<u>£34,371</u>	<u>14</u>	<u>1</u>

NOTE.—This statement does not include the value of Parliamentary Publications, Stationery Office Publications, Gazettes and Parliamentary Records or that of stock in the hands of Contractors for printing and binding.

NOTES.

Subheads I (£17 10s. 1d.) and J (13s. 5d.)—£18 3s. 6d. being the value of miscellaneous goods lost or rendered unfit for use during 1922/23 was written off (Finance S/49/4/24).

Subhead J, £115, being the value of machines destroyed in the burning, by the Irregular Forces, of the Office of the Inspector of Taxes, 1st District, Cork, in July, 1922, was written off (Finance 820/23).

Subhead J, £15 15s. 0d., being the value of a Roneo Duplicating Machine removed by raiders from the Offices of the Ministry of Industry and Commerce, Lord Edward Street, on 2nd October, 1922, was written off (Finance 169/62).

JOHN HOULIHAN,
Accounting Officer.

STATIONERY OFFICE,
24th December, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MINISTRY OF INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF INDUSTRY AND COMMERCE, including Umpire and Courts of Referees, contributions to the Unemployment Insurance Fund and to Special Schemes, and to the Unemployed Workers' Dependants' Fund, and payment to Associations under the Unemployment Insurance Acts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
ADMINISTRATION.					
A.—Salaries, Wages, and Allowances ...	176,656	171,343 18 5	5,312 1 7	—	—
B.—Travelling Expenses ...	5,000	3,965 9 5	1,034 10 7	—	—
C.—Incidental Expenses ...	1,500	981 14 4	518 5 8	—	—
CC.—Contributions towards Expenses of Stall at "Daily Mirror" Fashion Fair— Original ... Nil Supplementary £150	150	150 0 0	—	—	—
D.—Telegrams ...	400	258 17 3	141 2 9	—	—
E.—Fees to Certifying Surgeons, &c.— Original ... Nil Supplementary £20	20	4 1 0	15 19 0	—	—
F.—Fees and Expenses of Medical Referees— Original ... Nil Supplementary £75	75	14 16 0	60 4 0	—	—
FF.—Contribution towards the cost of training Unemployed Women in Homecrafts— Original ... Nil Supplementary £680	680	484 10 10	195 9 2	—	—
G.1.—Umpire and Courts of Referees, Salaries, &c. ...	7,000	4,841 8 4	2,158 11 8	—	—
G.2.—Umpire and Courts of Referees—Travelling, &c. ...	4,500	3,215 7 9	1,284 12 3	—	—
TOTAL FOR ADMINISTRATION— Original ... £195,056 Supplementary 925	195,981	185,260 3 4	10,720 16 8	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
UNEMPLOYMENT INSURANCE, &c.				
H. and I.—Contributions to the Unemployment Fund and to Special Schemes and to the Unemployed Workers' Dependents' Fund— Original ... £152,000 Supplementary 16,000	168,000	152,325 12 0	15,674 8 0	—
J.—Payments to Associations ...	2,000	1,056 12 5	943 7 7	—
K.—Advances to Workpeople for Fares ...	500	44 8 4	455 11 8	—
TOTAL FOR UNEMPLOYMENT INSURANCE— Original ... £154,500 Supplementary 16,000	170,500	153,426 12 9	17,073 7 3	—
L.—Losses and Compensation ...	—	386 0 7	—	386 0 7
GROSS TOTAL— Original ... £349,556 Supplementary 16,925	366,481	339,072 16 8	27,794 3 11	386 0 7
			Surplus of Gross Estimate over Expenditure. £27,408 3 4	
<i>Deduct :—</i>	Estimated.	Realized.		
M.—Appropriations in Aid— Original ... £120,800 Less—Supplementary 41,300	79,500	74,851 1 9	Deficiency of Appropriations in Aid realized. £4,648 18 3	
NET TOTAL— Original ... £228,756 Supplementary 58,225	£ 286,981	264,221 14 11	Net Surplus to be surrendered. £22,759 5 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving in the charge for Salaries was due to the reduction in Cost of Living Bonus.
- B.—Saving due to curtailment of travelling owing to disorganisation of railways.
- C.—Expenditure cannot be estimated exactly.
- D.—The accounts in respect of telegrams are furnished in arrear by the G.P.O., and the saving is due to the fact that claims in respect of part of the financial year 1922-23 were not received until after the close of the financial year.
- E.—The number of cases dealt with under the Factory and Workshop Act, 1901, was less than was anticipated.
- F.—The number of cases under Section 10 of the Workmen's Compensation Act, 1906, was fewer than anticipated.

FF.—The saving is due to the fact that a number of classes in Homecrafts Training which it was anticipated would be held in the year 1922-23 were not started until 1923-24.

G.1 and G.2.—Saving due to a reduction in the number of Courts held.

H. and I.—A greater volume of Unemployment than was anticipated, together with the difficulty experienced in securing compliance with the Unemployment Insurance Acts, reduced the amount of contributions from Employers and Workpeople to the Unemployment Insurance Fund and the State Contribution to the Fund was reduced accordingly.

J.—The saving was due to a reduction in the amount of Unemployment Insurance Benefit paid through Associations due mainly to revised qualifications for the receipt of Benefit under the 1923 Act.

K.—The saving was due to the fact that owing to the lack of employment generally the number of workpeople who applied for advances of fares was less than was anticipated.

L.—LOSSES BY MISAPPROPRIATION, THEFT, BURGLARY, &c. :—

£253	13	6	(Ministry of Finance—698/3).
49	12	6	(Ministry of Finance—698/2).
49	11	6	(Ministry of Finance—698/13).

COMPENSATION.

£12	5	0	Repairs to premises. (Ministry of Finance—231/3).
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M.—APPROPRIATIONS IN AID.

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
(a) The Contributions of employers and workpeople to the Unemployment Fund were less than estimated, and the payment to the Vote (which is a proportion of the Fund Income) was consequently less ...	77,500	0	0	72,525	16	3
(b) Deficiency due to corresponding decrease in advance: made (see Subhead K) ...	200	0	0	42	17	1
(c) The claim against the British Ministry amounted to considerably more than was anticipated	500	0	0	1,660	8	9
(d) Owing to delay in fresh legislation it was not possible to collect contributions from Electricity Undertakings ...	1,200	0	0	525	9	5
(e) It was not possible to make a closer estimate	100	0	0	96	10	3
	£79,500	0	0	£74,851	1	9

This account includes the sum of approximately £1,463 in respect of Salaries, &c., of Staff on loan to other Departments. The accounts of other Departments include the sum of approximately £13,430 in respect of Salaries, &c., of Staff on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

MINISTRY OF INDUSTRY AND COMMERCE.
19th December, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LOCAL LOANS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, to provide Capital for the LOCAL LOANS FUND, and to make repayment to the BRITISH GOVERNMENT in respect of Local Loans outstanding on 1st April, 1922.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Local Loans	25,000	23,237 0 0	1,763 0 0	—
B.—Repayment to British Government of Sums due in respect of Local Loans outstanding on 1st April, 1922 ...	1,000,000	439,200 0 0	560,800 0 0	—
TOTAL	£ 1,025,000	462,437 0 0		—
Surplus to be surrendered		...£ 562,563 0 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The amount issued in the period in respect of Loans sanctioned was less than was anticipated.
- B.—Owing to difficulties surrounding the collection of instalments repayments to the British Government fell much short of the sum provided in the Estimate.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT of the COMPTROLLER and AUDITOR-GENERAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
EXCHEQUER AND AUDIT DEPARTMENT.				
A.—Salaries, Wages, and Allowances	3,000	424 1 1	2,575 18 11	—
B.—Travelling, &c., Expenses ...	500	17 8 10	482 11 2	—
C.—Incidental Expenses ...	100	—	100 0 0	—
CC.—Audit of Reserved Services	—	1,066 13 4	—	1,066 13 4
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,500	4,312 0 6	187 19 6	—
E.—Travelling, &c., Expenses ...	1,200	534 10 0	665 10 0	—
F.—Incidental Expenses ...	125	30 7 11	94 12 1	—
GROSS TOTAL ...£	9,425	6,385 1 8	4,106 11 8	1,066 13 4
			Surplus of Gross Estimate over Expenditure. £3,039 18 4	
			Deficiency of Appropriations in Aid realized. £100	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	100	—		
NET TOTAL ...£	9,325	6,385 1 8	Net Surplus to be surrendered. £2,939 18 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—The Exchequer and Audit Department was not formed until the end of January, 1923, and the charges under these subheads are for the salaries and travelling expenses of the staff engaged between that date and 31st March, 1923.

CC.—The audit of certain Reserved Services for the financial year 1922-23 was conducted by the British Exchequer and Audit Department. The full claim in respect of the year has not yet been received from the British Government, and the sum charged to this subhead is a payment on account.

D.—Saving due partly to reduction in cost of living bonus and partly to transfer of members of the Staff to Great Britain.

E.—Travelling was restricted owing to dislocation of railway service.

F.—Expenditure cannot be estimated exactly.

G.—It was not possible to complete the examination before the close of the financial year of the accounts of the offices which repay the cost of audit, and consequently no repayments were received.

J. MAHER,
Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,

10th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and other Expenses of TEMPORARY COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
POST OFFICE COMMISSION.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	250	411 6 1	—	161 6 1
B.—Travelling and Incidental Expenses (including Reporting)	250	86 9 8	163 10 4	—
TOTAL FOR POST OFFICE COMMISSION£	500	497 15 9	163 10 4	161 6 1
RAILWAY COMMISSION.				
C.—Salaries, Wages, and Allowances	100	47 10 0	52 10 0	—
D.—Travelling and Incidental Expenses (including Reporting)	500	433 12 6	66 7 6	—
TOTAL FOR RAILWAY COMMISSION£	600	481 2 6	118 17 6	—
CONSTITUTION COMMITTEE.				
E.—Salaries, Wages, and Allowances	800	846 16 3	—	46 16 3
F.—Travelling and Incidental Expenses£	10	16 4 9	—	6 4 9
TOTAL FOR CONSTITUTION COMMITTEE£	810	863 1 0	—	53 1 0
G.—Commissions and Inquiries not specifically provided for ...	3,090	2,845 0 1	244 19 11	—
TOTAL£	5,000	4,686 19 4	527 7 9	214 7 1
Net Surplus to be surrendered ...			£313 0 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A, B, C, D, E, F.—It was not possible to estimate exactly the duration of the sittings of the Commissions and Committees, or the Expenditure to be incurred.

G.—This Subhead provided a general margin for new Commissions and Committees appointed during the year.

COMMISSIONS, COMMITTEES, AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD G.—EXPENDITURE, 1922-23.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
North-Eastern Boundary Bureau ...	1,058 14 2	158 15 4	1,217 9 6
Civil Service Committee (Compensation) ...	64 10 1	47 2 2	111 12 3
Civic Guard	—	62 7 4	62 7 4
Commission on Agriculture	231 7 10	263 6 6	494 14 4
Commission on Prices	169 19 10	168 3 7	338 3 5
Commission on Reconstruction and Develop- ment	11 5 4	2 0	11 7 4
Commission on Canals and Inland Waterways	68 6 11	101 15 2	170 2 1
Judiciary Committee	—	17 1	17 1
Haulbowline Advisory Committee ...	55 5 0	22 0 3	77 5 3
Committee of Inquiry into Resignations and Dismissals from the Royal Irish Constabu- lary	306 10 5	17 16 4	324 6 9
Government Contracts Committee ...	36 14 9	—	36 14 9
	£ 2,002 14 4	842 5 9	2,845 0 1

EXTRA REMUNERATION (exceeding £50).

Constitution Committee.—Two Secretaries received Allowances of £69 7s. 6d and £61 13s. 8d. from this Vote, and Salaries as Administrative Cadet in the Public Record Office and Lower Executive Officer in the General Valuation Office, respectively. The Secretary to the Civil Service Committee (Compensation) received from this Vote an allowance of £64 10s. 1d. and Salary as Legal Assistant in the Land Commission.

The Accounts of other Departments include the sum of approximately £3,090, in respect of the Salaries, &c., of Staff temporarily lent to Temporary Commissions and Committees, viz. :—

	£
Post Office Commission	870
Constitution Committee	950
North-Eastern Boundary Bureau ...	620
Commission on Prices	467
Judiciary Committee	74
Canals and Inland Waterways Commission	109

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

REPRESENTATION OF THE PEOPLE ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
 compared with the Sum Granted, for Expenses under the
 REPRESENTATION OF THE PEOPLE ACT, 1918.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£
Expenses under the Representa- tion of the People Act, 1918	36,000	1,068 4 0	34,931 16 0	—
TOTAL ...£	36,000	1,068 4 0		—
Surplus to be surrendered	...	...£	34,931 16 0	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Owing to the delay in the preparation of the first register on adult suffrage, claims for recoupment were not submitted within the financial year.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
 (Ministry of Finance),
 13th November, 1923

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PROPERTY LOSSES ADVANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for payments by way of LOANS FOR PURPOSES OF RECONSTRUCTION in anticipation of the determination by the Compensation (Ireland) Commission of fair and reasonable compensation in cases where the Government are satisfied that such a course is specially desirable in the interests of Industry, Trade or Employment.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Loans for Purposes of Reconstruction	250,000	107,501 18 9	142,498 1 3	—

Surplus to be surrendered £142,498 1 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Due partly to the number of applications proving fewer than was anticipated, and partly to the issue of awards of the Shaw Commission, which disposed of certain applications.

T. MACINERNEY,
Accountant.

OFFICE OF PUBLIC WORKS,
28th November, 1923.

P. HANSON,
Chairman and Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SECRETARIAT AND SPECIAL SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the SECRETARIAT AND SPECIAL SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SPECIAL SERVICES.						
A.—Salaries of Ministers of Dáil Eireann and of Ministers without Portfolios ...	9,300	6,563 18 1	2,736	1 11	—	
B.—Expenses of Envoys in United States of America	1,000	949 18 10	50	11 2	—	
C.—Travelling and Incidental Expenses ...	500	1,265 7 1	—		765	7 1
TOTAL FOR SPECIAL SERVICES ...£	10,800	8,778 14 0	2,786	13 1	765	7 1
PUBLICITY.						
D.—Salaries, Wages, and Allowances ...	2,500	1,408 17 5	1,091	2 7	—	
E.—Travelling ...	250	103 8 11	146	11 1	—	
F.—Incidental Expenses ...	200	142 1 9	57	18 3	—	
TOTAL FOR PUBLICITY ...£	2,950	1,654 8 1	1,295	11 11	—	
SECRETARIAT.						
G.—Salaries, Wages, and Allowances ...	3,730	4,411 6 6	—		681	6 6
H.—Travelling ...	1,000	42 12 9	957	7 3	—	
I.—Incidental Expenses ...	400	1,178 9 7	—		778	9 7
J.—Telegrams ...	170	72 16 0	97	4 0	—	
TOTAL FOR SECRETARIAT ...£	5,300	5,705 4 10	1,054	11 3	1,459	16 1
GROSS TOTAL ...£	19,050	16,138 6 11	5,136	16 3	2,225	3 2
Net Surplus to be surrendered ...			...	£2,911 13 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The Salaries of two Ministers fell to be borne on other Votes for a period subsequent to the framing of the Estimate; the salary of a Minister without Portfolio in respect of the period subsequent to 5th December, 1922, did not come in course of payment in the period; in addition the requirements of this service were over-estimated to the extent to which the salaries of Ministers of Dáil Éireann were paid from another source for a period not foreseen when Estimate was prepared.
- B.—The expenditure on this service was less than anticipated.
- C, E, F, H, I, J.—It was not possible to estimate more accurately the expenditure under these Subheads.
- D.—Saving due to the reduction of Salaries with the fall in the Cost of Living figure.
- G.—Owing to existing conditions it was found necessary to employ additional Staff for special duties.

EXTRA REMUNERATION (exceeding £50).

The Secretary received from this Vote an Allowance of £240 in addition to his Salary (£600, inclusive).

A Lower Executive Officer (£100–£400) received an allowance of £432 15s. 6d. from this Vote, as Acting Assistant Secretary, in addition to his Salary from the Vote for the Ministry of Agriculture.

In addition to his Salary (£4 a week) a Messenger received £132 13s. 2d. as acting Head Messenger, and in respect of overtime.

The Account of the Ministry of Agriculture includes the sum of £470 16s. 2d. in respect of Salaries, &c., of Officers on loan to the Government Secretariat.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the cost of the ARMY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pay of Officers, N.C.O's., and men of the Regular Army ...	2,275,000	2,332,577 3 10	—		57,577	3 10
B.—Dependants' Allowance	1,050,000	828,986 8 1	221,013 11 11		—	
C.—Wages of Civilians attached to Units ...	150,000	145,188 19 1	4,811 0 11		—	
D.—Pay, &c., of officiating Clergymen ...	25,000	6,048 4 5	18,951 15 7		—	
E.—Pay of Civilian Medical Practitioners ...	10,000	15,565 8 2	—		5,565	8 2
F.—Medicines and Instruments, Veterinary Expenses	35,000	14,899 2 5	20,100 17 7		—	
G.—Lodging Allowance ...	5,000	32,549 13 3	—		27,549 13 3	
H.—Conveyance of Troops ...	200,000	94,609 13 1	105,390 6 11		—	
J.—Conveyance of Stores ...	70,000	16,717 11 0	53,282 9 0		—	
K.—Mechanical Transport	400,000	318,810 0 4	81,189 19 8		—	
L.—Provisions and Allowance in lieu ...	1,250,000	1,561,293 19 3	—		311,293 19 3	
M.—Petrol and Oils ...	350,000	126,668 15 8	223,331 4 4		—	
N.—Clothing ...	700,000	1,058,890 18 6	—		358,890 18 6	
O.—Animals and Forage ...	10,000	6,625 9 2	3,374 10 10		—	
P.—General Stores ...	350,000	353,422 4 10	—		3,422 4 10	
Q.—Warlike Stores :— Original ... £20,000 Supplementary 180,000	200,000	131,780 9 0	68,219 11 0		—	
R.—Engineer Stores ...	10,000	35,521 6 10	—		25,521 6 10	
S.—Vessels :— Original ... £150,000 Supplementary 87,000	237,000	153,285 10 11	83,714 9 1		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
T.—Works and Buildings ...	60,000	32,293 2 1	27,706 17 11		—	
U.—Compensation for Damage or Injury ...	100,000	6,362 19 8	93,637 0 4		—	
V.—Balances Irrecoverable...	10,000	163,181 5 1	—		153,181 5 1	
W.—Miscellaneous and Unforeseen charges ...	20,000	29,441 5 11	—		9,441 5 11	
GROSS TOTAL :— Original ...£7,250,000 Supplementary 267,000	7,517,000	7,464,719 10 7	1,004,723 15 1		952,443 5 8	
			Surplus of Gross Estimate over Expenditure. £52,280 9 5			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £615 19 4			
X.—Appropriations in Aid...	5,000	5,615 19 4				
NET TOTAL :— Original ...£7,245,000 Supplementary £267,000	7,512,000	7,459,103 11 3	Total Surplus to be surrendered. £52,896 8 9			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A and B.—At the outset, pay and dependants' allowances were paid locally to the men themselves. It was found difficult, in such circumstances, accurately to allocate as between pay and dependants' allowance the amounts paid to the individual men. In this way, the variations in these Subheads are to some extent explained. The saving shown on these two Subheads, taken together, is due to the expansion of the Army not having been as great as anticipated.
- C.—A casual variation.
- D.—The saving under this Subhead is due to the fact that the formation of a regular Chaplains' Department did not take place until a much later date in the year than was anticipated, and to the further fact that the ultimate establishment of Chaplains was less than originally contemplated.
- E.—The excess is due to claims from certain Medical Practitioners employed in the early days of the Army having been larger in number than was estimated for.
- F.—There was little basis for an estimate in this case at the time the estimates were prepared. The saving on this Subhead is simply an over estimate.
- G.—Outdoor allowance, viz., an allowance to officers and soldiers not accommodated in barracks, was much greater than could possibly have been anticipated.
- H.—The saving under this Subhead arose from the fact that railway transportation was not, for obvious reasons, utilized to the extent anticipated. Motor transport had to be used instead.
- J.—The note at Subhead H applies to this Subhead.
- K.—Provision was made for a larger number of new cars than was actually purchased.

- L.—At the beginning of the financial year the methods of purchase necessarily pursued caused a greater expenditure under this Subhead than the estimate provided for.
- M.—The estimate provided for a greater number of cars being constantly on the road than was actually the case.
- N.—The purchases of clothing during the year, both for current use and to provide for contingencies, were much larger than could have been anticipated.
- O.—Animals, &c., contemplated to be paid for in this year were not actually paid for until the succeeding financial year.
- P.—A casual variation.
- Q.—It was not possible to complete all the payments covered by the Supplementary grant within the financial year.
- R.—The purchasing under this Subhead was far in excess of what was anticipated.
- S.—Large payments for hire of vessels and other services were not in fact paid for until the succeeding financial year.
- T.—This is essentially a service in respect of which no accurate estimate could be made under the conditions prevailing at the time.
- U.—It was not possible to deal with the assessment of the main portion of claims for compensation during this year.
- V.—The main portion of this sum is represented by unvouched or incompletely vouched expenditure. In the conditions prevailing, vouchers in large numbers were lost, mislaid, stolen or captured. In addition to total of Balances Irrecoverable amounting to £40,624 15s. 0d. detailed below, unvouched expenditure amounting to £122,556 10s. 1d. was written off under Ministry of Finance authority dated 29th February, 1924.

BALANCES IRRECOVERABLE: BEING AMOUNTS WRITTEN OFF UNDER THE
AUTHORITIES CITED.

	£	s.	d.
(1). Balance for which no vouchers are available. The Officer concerned was killed in action. (Ministry of Finance Authority S/5/17/24)	502	12	3
(2). Balance in respect of which no vouchers can be produced by the officer concerned. (Ministry of Finance Authority S/5/17/24)	301	0	7
(3). Balance of Imprest Account not accounted for. The vouchers in support are stated to have been lost, owing to Irregular activities, in Birr. (Ministry of Finance Authority S/5/17/24)	1,008	8	0
(4). The balance of money issued for Pay of Troops in Maryborough District. Owing to the conditions prevailing at the time the supporting documents were lost. (Ministry of Finance Authority S/5/17/24)	1,025	6	9
(5). Amount issued prior to June, 1922, to an Officer who afterwards became an Irregular Leader. (Ministry of Finance Authority S/5/17/24)	600	0	0
(6). No vouchers now available to support payments made by an Officer who was killed in action. (Ministry of Finance Authority S/5/17/24)	435	9	1
(7). A certain Officer rendered an account of monies issued to him early in 1922 showing a balance on hands of £182 8s. 0d. On being called upon to refund this sum, the Officer concerned stated that this balance was properly spent on the public service, although no vouchers in support are available. The Officer's statement was accepted. (Ministry of Finance Authority S/5/17/24)	182	8	0

		£	s.	d.
(8).	Certain advances were made and overdrafts negotiated from Banks in Sligo District, in the early period of 1922, amounting in all to £5,675 14s. 2d. Against this sum vouchers have been secured to support £5,422 13s. 2d., leaving a balance of £253 1s. 0d. unaccounted for. (Ministry of Finance Authority S/5/17/24)	253	1	0
(9).	Amount paid to Troops in County Dublin District; Pay Rolls in support stated to have been taken by Irregulars. (Ministry of Finance Authority S/5/17/24)	388	4	2
(10).	The sum of £100 was issued to a certain Officer in March, 1922, but details of the expenditure are not available, as the Officer in question was arrested outside the Jurisdiction of the Free State shortly after the issue. (Ministry of Finance Authority S/5/17/24)	100	0	0
(11).	Cash issued to an Officer prior to his turning Irregular, and not accounted for by him. (Ministry of Finance Authority S/5/17/24)	132	0	0
(12).	Balances of Cash in hands of Officers who have left the Army and cannot be traced (Ministry of Finance Authority S/5/17/24)	41	14	4
(13).	Balance of Imprest issued to an Officer who was killed in action. (Ministry of Finance Authority S/5/17/24)	5	14	0
(14).	A cheque for £5,000 was issued to an Officer to pay local bills. Subsequently, the Officer became Irregular, and it was then found impossible to obtain the necessary vouchers. (Ministry of Finance Authority S/5/17/24)	5,000	0	0
(15).	Two sums, i.e., £10,000 on 8th March, 1922, and £5,000 on 9th May, 1922, were issued to an Officer, who subsequently turned Irregular, and did not in any way account for the issues. (Ministry of Finance Authority S/5/17/24)	15,000	0	0
(16).	Two imprests of £100 each were issued in March, 1922, to an Officer who subsequently turned Irregular. It was found impossible to obtain vouchers in support of these sums. (Ministry of Finance Authority S/5/17/24)	200	0	0
(17).	Cheque issued in July, 1922, from an Officer's Imprest Account to an Officer who later turned Irregular, and was subsequently killed in action. (Ministry of Finance Authority S/5/17/24)	48	12	0
(18).	Deficiency in accounts of a Pay Officer due to his negligence in keeping accounts, &c., for period June, 1922, to October, 1922. The Officer was arrested, tried by Courtmartial, and sentenced to be discharged from the Service with ignominy and to imprisonment for five months. The total amount unaccounted for was £10,846 19s. 3d., of which £10,125 3s. 3d. is charged in this account. The remainder will appear in next account. (Ministry of Finance Authority S/5/15/24)	10,125	3	3
(19).	Overpayment of dependants' allowance to Officers' and men's dependants, after the Officers and soldiers had become non-effective, also over-issues where recovery was not found possible. (Ministry of Finance Authority S/5/12/24)	4,663	13	4
(20).	Shortage in cash in silver drawn from the Bank which was not counted until after payment of Troops, owing to pressure of time due to Military necessity. (Ministry of Finance Authority S/5/2/24)	1	13	3
(21).	Misappropriation by a soldier clerk in Pay Corps, who deserted and could not be traced. (Ministry of Finance Authority S/5/26)	15	5	6

	£	s.	d.
22). Balance of public cash in the hands of a Pay Officer in August, 1922. The money was alleged to have been stolen from the Officer. There was not sufficient evidence available to fix the blame on anyone. (Ministry of Finance Authority 812/4) ...	91	14	6
23). Overcast in Pay Roll the responsibility for which cannot be allocated to any Officer. (Ministry of Finance Authority 728d/12/2/23) ...	2	15	0
(24). No vouchers now available to support payment made to an Officer who subsequently became Irregular. (Ministry of Finance Authority S/5/17/24) ...	500	0	0
	£40,624	15	0

W.—The expenditure under this Subhead could not be estimated with any accuracy. The excess simply means an under estimate.

X.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Provisions (Abattoir Sales) ...	5,000	3,539 12 3
Works and Buildings (Rents, &c.) ...		2,029 13 7
Miscellaneous Receipts ...		46 13 6
	£5,000	£5,615 19 4

When the estimates for the period under review were presented in the Dáil, it was explained that details could not be furnished. Details were impossible: the Army was in process of formation, and its future development could not be foreshadowed with any accuracy. It will be noted, however, that under the most extreme difficulties, it has been possible to keep within the total grant for the period covered by these accounts.

THOMAS GORMAN,
Accounting Officer.

ARMY FINANCE OFFICE,
6th March, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RECONSTRUCTION OF CORK.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for LOANS for the purpose of reconstructing destroyed buildings in CORK CITY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Reconstruction Loans in Cork	50,000	24,907 3 11	25,092 16 1	—
TOTAL ...£	50,000	24,907 3 11		—
Surplus to be surrendered ...		... £	25,092 16 1	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Amount of Extra Receipts (viz., interest on a Sub-Accountant's Bank Balance) payable to Exchequer	—	149 11 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The number of Loans made in the period was less than anticipated.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
13th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CIVIC GUARD

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the CIVIC GUARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Pay...	450,000	330,947 0 1	119,052 19 11	—
B.—Allowances ...	65,000	12,620 8 9	52,379 11 3	—
C.—Subsistence Allowances ...	30,000	5,695 16 1	24,304 3 11	—
D.—Travelling Expenses ...	30,000	4,110 8 6	25,889 11 6	—
E.—Clothing ...	50,000	40,034 18 4	9,965 1 8	—
F.—Accoutrements ...	5,000	632 8 6	4,367 11 6	—
G.—Barrack Rents ...	12,000	—	12,000 0 0	—
H.—Barrack Furniture ...	21,000	10,875 11 5	10,124 8 7	—
I.—Fuel and Light ...	4,000	2,604 12 10	1,395 7 2	—
J.—Incidental Expenses ...	2,000	2,020 7 4	—	20 7 4
K.—Transport Service ...	33,000	14,933 18 3	18,066 1 9	—
L.—Telegrams ...	500	100 2 4	399 17 8	—
M.—Escort and Conveyance of Children under Children Act, 1908 ...	150	76 14 7	73 5 5	—
O.—Salaries and Expenses of Appointment Officers ...	—	245 16 2	—	245 16 2
GROSS TOTAL ...£	702,650	424,898 3 2	278,018 0 4	266 3 6
			Surplus of Gross Estimate over Expenditure. £277,751 16 10	
			Deficiency of Appropriations in Aid realized. £3,391 16 9	
Deduct :—	Estimated.	Realized.		
N.—Appropriations in Aid ...	9,000	5,608 3 3		
NET TOTAL ...£	693,650	419,289 19 11	Surplus to be surrendered. £274,360 0 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The saving shown is due to recruiting having been slower than anticipated, abated by appointment of Depot Bandmaster at a salary of £25 per month for period 25th April, 1922, to 31st January, 1923 (Ministry of Finance Minute of 22nd January, 1923). A sum of £3 10s. 0d. overpaid to a Guard has been written off under authority of Ministry of Finance letter of 9th January, 1924 (M.F. 610/93).
- B.—Number of Officers appointed or promoted less than anticipated. Distribution of Force retarded.
- C. and D.—Owing to disturbed conditions the Force did not function to the extent expected.
- E.—Recruiting slower than anticipated.
- F.—Large stock of accoutrements handed over by Royal Irish Constabulary for which payment has not been claimed. £630 of the expenditure under this Subhead, being the amount spent on Holdalls for members of the Civic Guard, has been recovered and brought to account under Appropriation in Aid for the year under review.
- G.—Charge borne on Vote 13—Public Works and Buildings.
- H. and I.—Number of Stations opened was fewer than anticipated owing to disturbed state of the country.
- J.—Estimated as closely as possible. The expenditure includes a sum of £625 4s. 6d. for Band Instruments (Ministry of Finance Minute of 22nd January, 1923).
- K.—Provision for purchase of motor cars for Divisional Headquarters not availed of.
- L.—Fewer Stations opened than anticipated.
- O.—*Salaries and Expenses of Appointment Officers.*—New Subhead opened by direction of Ministry of Finance (Minute of 14th June, 1923, No. 610/18).
- N.—The Appropriations in Aid realized were not as great as had been anticipated owing to the fact that the Force did not function to the extent expected.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

MINISTRY OF HOME AFFAIRS,
5th December, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for Superannuation, Compensation, Compassionate and Additional Allowances and Gratuities under sundry Statutes; Compensation under Article 10 of the Treaty of the 6th December, 1921; Compassionate Allowances, Gratuities, and Supplementary Pensions awarded by the Ministry of Finance; the Salary of the Medical Referee; and Sundry Repayments in respect of Pensions at present paid by the British Government.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Superannuation Allowances	5,000	1,140 14 9	3,859	5	3	—		
B.—Compensation Allowances	1,000	—	1,000	0	0	—		
C.—Additional Allowances and Gratuities to Established Officers ...	20,000	10,037 18 0	9,962	2	0	—		
BB.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	29,000	9,071 15 10	19,928	4	2	—		
CC.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ...	110,000	59,589 3 3	50,410	16	9	—		
D.—Compassionate Gratuities	2,300	1,200 5 7	1,099	14	5	—		
E.—Extra Statutory Grants ...	80	—	80	0	0	—		
F.—Injury Grants ...	300	—	300	0	0	—		
G.—Salary of Medical Referee, and Occasional Fees to Doctors ...	125	54 12 0	70	8	0	—		
H.—County Court Judges, &c., Supplementary Pensions	500	300 0 0	200	0	0	—		
I.—Repayment to British Exchequer in respect of Pensions of Civil Servants ...	135,000	102,465 1 2	32,534	18	10	—		
J.—Repayment to British Exchequer in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary	1,500,000	1,198,000 0 0	302,000	0	0	—		
Total	£ 1,803,305	1,381,859 10 7						
Surplus to be surrendered		£ 421,445 9 5						

The expenditure charged against Subhead BB. includes a sum of £392 in respect of Allowances paid in the period to Officers of late Marlboro' Street Training College.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible, with the information at the disposal of the Ministry, to estimate more accurately the amount required for this Service in the Area of Saorstát Eireann. Pending a final Agreement with the British Government as to the liability of the Government of Saorstát Eireann for certain Pensions, an agreed percentage only of the British Claims has been paid.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
31st December, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MINISTRY OF HOME AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF HOME AFFAIRS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	15,000	9,409 8 11	5,590 11 1	—
B.—Travelling and Subsistence ...	500	72 10 7	427 9 5	—
C.—Incidental Expenses ...	200	66 15 11	133 4 1	—
D.—Telegrams ...	200	—	200 0 0	—
E.—Purchase of Motor Car ...	—	200 0 0	—	200 0 0
F.—Salaries of Dáil Judges ...	—	375 0 0	—	375 0 0
TOTAL ...£	15,900	10,123 15 5	6,351 4 7	575 0 0
Surplus to be surrendered ...			£5,776 4 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The salaries of a large proportion of the Ministry's Staff were borne on the Votes of other Departments. The Bonus payable on salaries, &c., which were borne on the Home Affairs Vote was reduced on account of the fall in the cost of living. Expenditure under this head includes payments amounting to £450, made to the British Home Office, for services rendered in connection with the administration of the Aliens Restrictions Act.
- B.—Variable nature of Service.
- C.—Variable nature of Service.
- D.—The cost of this Service was not as great as had been anticipated, and the accounts were not presented in time to enable any payments to be made within the financial year.
- E.—Purchase of Motor Car.—Ministry of Finance sanction was obtained for the purchase of a motor car to be held as Government property, and placed at the temporary disposal of the Civil Commissioner for Pettigo, the Expenditure to be charged to a special subhead of the Vote for the Ministry of Home Affairs (Ministry of Finance Minute of 16th February, 1923, No. 644).

F.—Salaries of Dáil Judges.—This Subhead was opened by direction of the Ministry of Finance, and sanction was given for the payment of the salaries of two Judges of Dáil Éireann Supreme Court (Ministry of Finance Minute of 22nd February, 1923, No. E. 107/1).

Note.—The Accounts of other Departments include the sum of approximately £4,900 in respect of salaries, &c., of Staff temporarily lent to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

27th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RELIEF GRANTS.

See also Report of Comptroller and Auditor-General,

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for SPECIAL GRANTS towards the RELIEF OF UNEMPLOYMENT and DISTRESS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Grants for Works in Relief of Unemployment ...	298,000	292,520 0 0	5,480	0 0	—	—
B.—Grants for the Relief of Distress ...	50,000	47,127 13 8	2,872	6 4	—	—
TOTAL ...£	348,000	339,647 13 8				
Surplus to be surrendered ...		...£	8,352	6 4		

EXTRA EXCHEQUER RECEIPTS :—

	Estimated.	Realized.
	£	£
Receipts from the Sale of Stores, &c., in Refugee Hostels	Nil.	580

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—It was considered that the circumstances did not justify the issue of the full amount granted for this service.
- B.—It was not possible to estimate more accurately the expenditure under this Subhead.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance).
16th January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for payments in respect of destruction of, or injuries to, property on or after the 21st January, 1919.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Compensation for Pre-Truce Damage ...	5,000,000	948,772 5 0	4,051,227	15	0	—		
B.—Compensation for Damage after 11th July, 1921 ...	5,000,000	7,818 9 2	4,992,181	10	10	—		
C.—Fees to Counsel and Miscellaneous Expenses ...	20,000	1,160 0 7	18,839	19	5	—		
D.—Compensation for Damage to Railways after 11th July, 1921	—	30,057 12 9	—			30,057	12	9
TOTAL	£ 10,020,000	987,808 7 6	9,062,249	5	3	30,057	12	9
Net Surplus to be surrendered			... £9,032,191 12 6					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the delay incidental to the hearing of claims and discharge of awards made by the Compensation (Ireland) Commission.
- B.—Owing to the necessity of awaiting the passing of legislation dealing generally with post-truce damage, the payment of the vast majority of cases had to be deferred.
- C.—In consequence of the non-payment of Compensation under Subheads A and B the expenditure under this Subhead was necessarily less than anticipated.
- D.—Special Subhead.—Opened by authority of Ministry of Finance (696/33) to show expenditure in connection with Railway Compensation. Provision is made in the Vote for Property Losses Compensation 1923-24 for like expenditure.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance).
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

RATES ON GOVERNMENT PROPERTY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, &c., in respect of GOVERNMENT PROPERTY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Rates and Contributions in lieu of Rates, etc.	108,000	83,714 7 5	24 285 12 7	—
TOTAL ...£	108,000	83,714 7 5		—
Surplus to be surrendered£			24,285 12 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Owing to the unsettled condition of the country considerable delay in the presentation and examination of claims was caused, resulting in the postponement of payment beyond the expiration of the Year 1922-23.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
10th November, 1923.

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

SEÓIRSE MAC GRAITH,
Comptroller and Auditor-General.

LOCAL TAXATION ADJUSTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for recoupment of Local Authorities of amounts due to them in respect of LOCAL TAXATION GRANTS, formerly withheld by the British Government.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Grant in Aid ...	199,834	199,833 6 8	13 4	—
B.—Exchequer Advance ...	20,000	19,799 4 8	200 15 4	—
TOTAL ...£	219,834	219,632 11 4		—
Surplus to be surrendered		...£	201 8 8	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The payments on account to Local Authorities were slightly less than was anticipated.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
16th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CUSTOMS AND EXCISE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the CUSTOMS AND EXCISE SERVICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Salaries and Expenses of the Customs and Excise Service	360,000	338,413 15 8	21,586 4 4	—
TOTAL ...£	360,000	338,413 15 8		—
Surplus to be surrendered		...£	21,586 4 4	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...		...	Nil	558 2 7

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible, with the information at the disposal of the Ministry, to estimate more accurately the amount required for this Service.

This service was administered as an Agency Service during the period 1st April, 1922, to 5th December, 1922, by the Board of Customs and Excise, London. During the period 6th December, 1922, to 31st March, 1923, assistance was given by that Board in the control and preparation of the accounts.

The Accounts of other Departments include the sum of £189 16s. 2d. in respect of Officers on loan to this Department.

SEAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
28th January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

INLAND REVENUE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the INLAND REVENUE SERVICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Repayment to British Government in respect of Salaries and Expenses of the Inland Revenue Service	183,000	176,813 4 10	6,186	15 2	—	—
B.—Provision of Stamping, &c., Machinery	7,000	665 4 10	6,334	15 2	—	—
TOTAL ...£	190,000	177,478 9 8			—	—
Surplus to be surrendered ...			£	12,521 10 4		

		Estimated.	Realized.
		£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	... ..	Nil.	211 14 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible, with the information at the disposal of the Ministry, to estimate more accurately the amount required for this Service in the area of Saorstát Éireann.

The Accounts of other Departments include the sum of £582 14s. 11d. in respect of Officers on loan to this Department.

SEÓSAMH UA BRAONÁIN.
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
28th January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CRIMINAL INVESTIGATION DEPARTMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Salaries and Expenses
of the CRIMINAL INVESTIGATION DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Pay ...	17,273	14,322 17 6	2,950	2 6	—	—
B.—Allowances ...	754	573 18 5	180	1 7	—	—
C.—Subsistence and Travelling ...	150	186 4 11	—	—	36	4 11
D.—Transport Service...	1,640	198 11 11	1,441	8 1	—	—
E.—Fuel and Light ...	32	9 1	31	10 11	—	—
F.—Incidental Expenses ...	67	136 12 2	—	—	69	12 2
TOTAL	£ 19,916	15,418 14 0	4,603	3 1	105	17 1
Surplus to be surrendered			...	...	£4,497	6 0

EXPLANATION of the Causes of Variation Between Expenditure and Grant.

- A. and B.—The authorized strength of the Force was not maintained.
 C.—Variable nature of Service. Ministry of Finance sanction obtained to meet excess of expenditure over Grant on this Subhead out of savings on other Subheads of the Vote (Ministry of Finance Minute 679/29 of 10th July, 1923).
 D.—Only in a few instances were the accounts for running expenses presented in time for payment before the close of the financial year, and the cost of renewals was less than had been anticipated.
 E.—Only small items of expenditure were incurred. The cost of fuel and light was met from Vote 13—Public Works and Buildings.
 F.—Variable nature of Service. Ministry of Finance sanction obtained to meet excess of expenditure over Grant on this Subhead out of savings on other Subheads of the Vote (Ministry of Finance Minute 679/29 of 10th July, 1923).

NOTE.—The Account of the Post Office includes a sum of approximately £215 in respect of the salary, &c., of an officer temporarily lent to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

20th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

TAILTEANN GAMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for a GRANT IN AID in respect of the improvement of CROKE PARK in connection with the TAILTEANN GAMES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Tailteann Games—Grant in Aid for the improvement of Croke Park	10,000	10,000	—	—
TOTAL	£ 10,000	10,000	—	—

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
10th November, 1923.

I certify that this Account has been examined under my directions and is correct, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, Allowances ...	6,150	6,266 18 8	—	116 18 8
B.—Travelling and Incidental Expenses ...	2,000	982 17 0	1,017 3 0	—
C.—Services in connection with Wrecks and Salvage ...	50	26 2 4	23 17 8	—
D.—Preservation of Life from Shipwreck (including Life Saving Apparatus) ...	550	526 12 10	23 7 2	—
E.—Relief of Distressed Seamen	50	—	50 0 0	—
F.—Coast Watching Service ...	3,000	50 14 11	2,949 5 1	—
GROSS TOTAL ...£	11,800	7,853 5 9	4,063 12 11	116 18 8
			Surplus of Gross Estimate over Expenditure. £3,946 14 3	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £171 8 1	
G.—Appropriations in Aid ...	1,800	1,628 11 11	Net Surplus to be surrendered.	
NET TOTAL ...£	10,000	6,224 13 10	£3,775 6 2	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Included in this is the sum of £277 Medical Fees paid to a Medical Officer. This amount was recovered from Ship Owners as fees and is included in Subhead G to the extent of £244. The remaining £33 was collected by the Board of Trade prior to 31st March, 1922.

B.—Owing to the disturbed state of the country and to industrial disputes, the Surveyors could not travel so much as hitherto. The closing down of the Dublin and Cork Harbour Dockyards, one permanently, the other at intervals, was also a serious factor. General inspection duties by Surveyors were suspended owing to the state of the country.

C.—Owing to the contingent nature of this service an exact forecast is impossible.

D.—It was not possible to estimate more closely.

E.—The amount required depends entirely on the number of distressed seamen and the cost of repatriating them. An exact forecast is impossible.

F.—The saving of £2,949 5s. 1d. is due to the fact that no appointments, with the exception of that of the Inspector, were made to the Staff of the Coast Watching Service.

G.—The amount realized, £1,628 11s. 11d. is made up as follows :—

(a) Survey Fees :—			£	s.	d.	£	s.	d.	£	s.	d.
Inspection of Stores	...	...	17	10	6						
Surveys for Passenger Certificates	...	...	104	12	2						
Other Surveys	...	...	999	0	6						
						1,121	3	2			
Fees for Examination of Masters, Mates, &c.	...	...				82	5	0			
Fees for Medical Inspection of Emigrant Ships	...	...				318	0	0			
									1,521	8	2
(b) Sale of Forms						9	2	5			
Fines and Forfeiture under the Merchant Shipping Acts	...	...				3	10	0			
Receipts on account of Wreck and Salvage :—											
(1) Sale of salvaged articles	...	...				29	12	5			
(2) Deposition Fees and Commission	...	...				12	19	6			
Rent of Foreshores	...	...				20	4	5			
Mercantile Marine Office Fees	...	...				31	15	0			
									107	3	9
TOTAL									£1,628	11	11

GORDON CAMPBELL,

Accounting Officer.

MINISTRY OF INDUSTRY AND COMMERCE,

19th December, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

DÁIL EIREANN.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of DÁIL EIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
TEACHTAÍ.								
A.—Salaries and Allowances ...	32,553	20,462 19 4	12,090	0	8	—		
B.—Travelling Expenses ...	5,000	1,351 13 5	3,648	6	7	—		
STAFF OF THE DÁIL.								
C.—Salaries and Allowances ...	8,600	6,828 11 8	1,771	8	4	—		
D.—Travelling and Incidental Expenses ...	500	53 12 9	446	7	3	—		
E.—Telegrams and Telephones	447	3 0 9	443	19	3	—		
F.—Grant in Aid to Kitchen Committee ...	—	250 0 0	—			250	0	0
TOTAL	£ 47,100	28,949 17 11	18,400	2	1	250	0	0
Net Surplus to be surrendered ...			£18,150 2 1					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A., B.—Saving arose through certain Deputies not taking their seats, vacancies caused by death remaining unfilled, and lapse of allowances in the case of Deputies appointed to salaried offices in the Saorstát.
- C.—The provision made for Allowances to staff and additional clerical assistance was more than was found necessary.
- D., E.—Saving mainly attributable to the fact that the expenditure provided for did not come in course of payment within the period.
- F.—A Special Subhead was opened under Ministry of Finance authority (E/73/2) whereby a Grant in Aid as stated for the provision of Stocks, &c., was made to the Dáil Kitchen Committee.

EXTRA REMUNERATION (exceeding £50).

From this Vote a Clerical Officer (£80—£250) received an allowance of £88 10s. 0d. in lieu of payment for Overtime in addition to his salary from the Vote for the Ministry of Agriculture.

The Accounts of other Departments include the sum of approximately £625, in respect of Salaries, &c., of Officers on loan to An Dáil.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAND COMMISSION.

• See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Salaries and Expenses
of the LAND COMMISSION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayment to British Govern- ment of Cost of the Land Commission	200,000	156,161 2 6	43,838 17 6	—
TOTAL	£ 200,000	156,161 2 6		—
Surplus to be surrendered		... £	43,838 17 6	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible to estimate more exactly the proportion of the total cost of the Land Commission which would be attributable to operations in the area of Saorstát Éireann.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(MINISTRY OF FINANCE),
19th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

POST OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the POST OFFICE, including TELEGRAPHS and TELEPHONES.

SUMMARY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances— Original ... £1,826,150 Supplementary 12,000	1,838,150	1,805,038 13 4	33,111 6 8	—
AA.—Payment to British Government in respect of services rendered by Agency ...				
	6,000	5,643 18 3	356 1 9	—
B.—Travelling and Subsistence Allowances— Original ... £11,330 Supplementary 3,670	15,000	14,687 6 7	312 13 5	—
C.—Rent, Office Fittings, &c.— Original ... £25,500 Supplementary 3,500				
	29,000	26,683 6 11	2,316 13 1	—
D.—Purchase of Sites, &c. (Postal and Telegraph Services only)	—	—	—	—
E.—Conveyance of Mails ...	488,500	463,163 4 2	25,336 15 10	—
F.—Railway Companies, &c., for services in connection with Telegrams ...	510	379 9 3	130 10 9	—
G.—Stores other than Engineering Materials— Original ... £79,130 Supplementary 14,490	93,620	74,575 4 1	19,044 15 11	—
H.—Incidental Expenses, Law Charges, &c.— Original ... £20,760 Supplementary 12,000				
	32,760	25,401 3 5	7,358 16 7	—
I.—Engineering Establishment ...	171,420	147,402 3 9	24,017 16 3	—
K.—Engineering Materials— Original ... £45,650 Supplementary 20,850	66,500	66,377 3 7	122 16 5	—

EXPENDITURE COMPARED WITH GRANT, SHOWN UNDER
ITEMS OF SUBHEADS.

SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A1.—Headquarters Establishments	99,750	102,906 17 6	—	3,156 17 6
A2.—Metropolitan Establishments	521,400	507,768 19 0	13,631 1 0	—
A3.—Provincial Establishments— Original ... £1,174,000 Supplementary 12,000	1,186,000	1,163,037 16 0	22,962 4 0	—
A4.—Stores Department ...	31,000	31,325 0 10	—	325 0 10
TOTAL ...£	1,838,150	1,805,038 13 4	36,593 5 0	3,481 18 4
Surplus			... £33,111 6 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A1.—Increased expenditure caused by the Revision of the Establishments of the Secretary's and Accountant's Offices, the employment of temporary force in connection with the transfer of the Service to the Free State, and the re-construction of the records destroyed in the fire in the Accountant's Office.
- A2.—Decreased expenditure due to the suspension of Postal facilities resulting from Irregular activities.
- A3.—Decreased expenditure due to withdrawal of Postal facilities in areas disturbed by Irregular activities, and to the operation of a general policy of retrenchment in the working of the Post Office.
- A4.—Increased expenditure due to the Revision of Staff arising out of the new conditions brought about by the change of Government.

Claims amounting to £111 1s. 8d. in respect of over-payments of wages, &c., to Post Office Servants were abandoned during the year.

SUBHEAD AA.—PAYMENT TO BRITISH GOVERNMENT IN
RESPECT OF SERVICES RENDERED BY AGENCY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
AA.—Payment to British Government, &c. ...	6,000	5,643 18 3	356 1 9	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Due to the fact that the number of Money Orders, &c., of Free State Issue paid in Great Britain and Foreign Countries was less than anticipated.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Travelling and Subsistence Allowances—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £11,330				
Supplementary 3,670				
	15,000	14,687 6 7	312 13 5	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was due to the Temporary dislocation of train services.

SUBHEAD C.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rent, Office Fittings, &c.—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £25,500				
Supplementary 3,500				
	29,000	26,683 6 11	2,316 13 1	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decreased expenditure was due to the small cost compared with previous years of rooms rented to provide extra accommodation at Christmas, and to the non-payment of rents of premises destroyed by fire in Dublin.

SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
E1.—Conveyance of Mails by Rail	£ 328,300	£ s. d. 317,938 5 4	£ s. d. 10,361 14 8	£ s. d. —
E2.—Conveyance of Mails by Road	80,200	84,988 12 10	—	4,788 12 10
E3.—Packet Services at Home ...	47,000	47,174 17 8	—	174 17 8
E4.—Packet Services Abroad ...	33,000	13,061 8 4	19,938 11 8	—
TOTAL ...	£ 488,500	463,163 4 2	30,300 6 4	4,963 10 6

Surplus ... £25,336 15 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- E.1.—The decreased expenditure was due to a reduction in payments for carriage of Parcel Mails.
 E.2.—The increase was due to road services being availed of owing to the dislocation of rail services for portion of the year.
 E.4.—In the absence of previous definite data, this estimate was based on information obtained from the British Administration, and was in excess of the expenditure.

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 510	£ s. d. 379 9 3	£ s. d. 130 10 9	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The variation was caused by reduced working arising from the disturbed conditions in the country.

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.1.—Stores	32,800	26,760 12 1	6,039 7 11	—
G.2.—Uniform Clothing— Original ... £36,330 Supplementary 14,490	50,820	38,325 13 1	12,494 6 11	—
G.3.—Manufacture of Stamps ...	10,000	9,488 18 11	511 1 1	—
TOTAL ...£	93,620	74,575 4 1	19,044 15 11	—

Surplus £19,044 15 11

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the Year was £19,298.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The decrease was due to expenditure on contracts which had been estimated for in the year 1922-23 not materialising in that year.
 G.2.—The decrease was due to expenditure on contracts estimated for the year 1922-23 not materialising in that year.
 G.3.—Expenditure anticipated as likely to fall into the year under notice was not incurred until the following financial year.

Apart from ordinary stocktaking discrepancies the losses of Postal Stores from Stock, including losses of stores in transit as the result of raids, amounted to £523 17s. 1d. during the year.

SUBHEAD H.—INCIDENTAL EXPENSES, LAW CHARGES, &c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges	1,200	906 11 9	293 8 3	—
H.2.—Losses by Default, Accident, &c.—				
<i>Original</i> £18,000				
<i>Supplementary</i> 12,000				
	30,000	22,851 19 2	7,148 0 10	—
H.3.—Incidental Expenses ...	1,500	1,634 6 6	—	134 6 6
H.4.—Police	60	8 6 0	51 14 0	—
TOTAL ...£	32,760	25,401 3 5	7,493 3 1	134 6 6
Surplus			£7,358 16 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—The variation arose out of the disturbed conditions which prevailed, involving the abandonment of legal proceedings contemplated.

H.2.—The decrease was due to the provision for raids being in excess of the amount actually written off in the financial year 1922-23, but many cases are still under enquiry and outstanding which cannot now be appropriated to the Vote of the year.

A classified schedule of losses is appended.

The loss to the public is reduced by £45 5s. 7d. on account of unpaid Wages, &c., due to dismissed officers.

LOSSES BY DEFAULT, &c. (POSTAL SERVICES).—STATEMENT SHOWING PRINCIPAL ITEMS.

Losses by Raids—		£	s.	d.
711 Cases under £50		4,990	9	4
19 „ £50—£100		1,253	10	7
14 „ £100—£500		2,600	17	1
Theft of Official Cash at Dundalk			17	8
Loss of Official Cash in Four Courts B.O., Dublin		23	12	1
Loss of Official Cash in Rotunda Rink Fire		5	15	2
Mutilated Treasury Notes destroyed in Rotunda Rink Fire		19	10	0
Mutilated Treasury Notes lost in remittance from Thurles		11	1	0
Private Boxes and Bags destroyed in Rotunda Rink Fire		34	13	3
Private Bag destroyed at Wells S.O., Gorey		3	10	0
Deficiency in Accounts at Loughrea S.O., Shortage in Credit Stock		1	14	6
„ „ Castleconnell S.O. (Final Account)			17	7
„ „ Waterford after occupation by Irregulars		15	13	7
„ „ College Green B.O., due to acceptance of forged cheque		1	0	0
„ „ College Green B.O., due to Savings Bank error		2	0	0

				£ s. d.		
Irrecoverable charge in respect of Cablegram to New York				21	6	0
Miscellaneous Losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants—						
				£ s. d.		
Irrecoverable overpayment of Wages				2	19	0
Counter Losses				319	17	2
Postal Orders				3	4	10
Old Age Pensions				18	11	
Army Allowances and Postal Drafts				2	14	8
Miscellaneous				13	6	8
				343	1	3
Compensation for Loss and Damage to parcels and Registered Letters—						
Loss :— Registered Parcels				1,636	0	2
Unregistered Parcels				2,975	8	11
Total (Parcels)				4,611	9	1
Registered Letters				7,264	7	2
TOTAL (LOSS)				11,875	16	3
Damage :—Registered Parcels						
Unregistered Parcels				133	3	3
				226	9	9
Total (Parcels)				359	13	0
Registered Letters				81	18	10
TOTAL (DAMAGE)				441	11	10
				12,317	8	1
Amount charged for period 1st April to 11th July for which details cannot be furnished owing to destruction of vouchers and records in Accountant's Office fire						
				1,205	2	0
TOTAL				£22,851	19	2

The total number of Money Orders and Postal Orders issued during the year was over 3,494,000, amounting to a total sum of £7,278,000.

The number of parcels dealt with was about 6,176,000.

The total cash remittances dealt with by Postmasters, &c., during the year was about £17,500,000.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
I.1.—Salaries, Wages, and Allowances	150,820	136,586 7 4	14,233 12 8	—	
I.2.—Travelling	20,600	10,815 16 5	9,784 3 7	—	
TOTAL ...£	171,420	147,402 3 9	24,017 16 3	—	
Surplus			£24,017	16	3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The decreased expenditure was due to normal work anticipated not being carried out.

I.2.—Decreased expenditure due to dislocation of Railway Services following Irregular activities and the suspension of Maintenance Work in certain localities.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Engineering Materials—				
<i>Original</i> ...	£45,650			
<i>Supplementary</i> ...	20,850			
	66,500	66,377 3 7	122 16 5	—

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1922-23.

	£	s.	d.
Theft of Bicycle from P.O. Engineering Premises, Cork ...	...	...	11 3 0
Theft of Tools and Stores at Exchange Court, Dublin ...	...	...	2 12 6
Theft at Baggot Street, Dublin ...	...	...	1 14 3
Loss of Tools at Sunlight Chambers, Dublin ...	...	...	1 10 4
Theft of Official Cycle at D'Olier Street, Dublin ...	...	...	6 0 0
Loss of Stores, Instruments, &c., written off under the authority of Secretary and Engineer-in-Chief ...	...	...	9 16 7
Stores seized from Engineering Stock Stores, Cork ...	...	...	62 15 10
TOTAL ...	£95	12 6	

The total value of Stores handled during the year amounted to £172,176, and the value of Stores lost as the result of raids and used in making good malicious damage was approximately £16,000.

SUBHEAD L.—ENGINEERING CONTRACT WORK, MAINTENANCE BY RAILWAY COMPANIES, &C.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.1.—Maintenance by Railway Companies, &c. ...	35	—	35 0 0	—
L.2.—Wayleaves—				
<i>Original</i> ...	£300			
<i>Supplementary</i> ...	50			
	350	309 1 7	40 18 5	—
L.3.—Contract Work ...	430	1,019 12 8	—	589 12 8
L.4.—Rent, Rates on Wires, &c.	5,325	2,336 4 0	2,988 16 0	—
L.5.—Incidental Expenses ...	75	51 14 1	23 5 11	—
TOTAL ...	£6,215	3,716 12 4	3,088 0 4	589 12 8

SURPLUS ... £2,498 7 8

REPAYMENT SERVICES.

	Expenditure in the Year.	Total outstanding.
	£	£
Works executed for Railway Companies and others ...	4,916	4,381

The cash expenditure included in the above statement is charged to a Suspense Account.

The cost of the Stores used on the works is charged to the Vote and credited on recovery to Appropriations in Aid. For the sake of completeness the total cost (Cash and Stores) is included above.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—Payment was temporarily suspended, the terms of the Agreement with the Railway Company being still under consideration.
- L.2.—The margin of expenditure estimated to meet development work was not necessary as the Department's activities were in the main confined to Maintenance Work and to the making good of malicious damage.
- L.3.—This was due to unforeseen work arising out of Maintenance and Malicious damage.
- L.4.—The Original Estimate included expenditure proper to Subhead C., Rent, &c. Owing to the disturbed conditions prevailing liabilities in respect of "Rates on Wires," to the extent of £600, approximately, were not discharged during the year. A further saving of about £50 was caused by reduced expenditure by the Engineering Department on Lighting, Heating, &c., during the period of the disturbance.
- L.5.—It is difficult to forecast the miscellaneous items included under this Subhead as it includes a provision for payments on account of accidents, &c.

SUBHEAD M.—ANNUITIES IN RESPECT OF DEBT CREATED
UNDER THE TELEGRAPH ACTS 1892-1921.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
M.1.—Repayments on Telephone Capital Account— <i>Supplementary</i> £44,800	44,800	44,764	36	—
M.2.—Telephone Development ... Annuities in respect of cost incurred since 1st April, 1922.	7,000	7,000	—	—
TOTAL ...£	51,800	51,764	36	—
SURPLUS			£36	0 0

SUBHEAD N.—SUPERANNUATIONS AND OTHER NON-EFFECTIVE
CHARGES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
N.1.—Superannuations, excluding grants under Article 10 of the Treaty	£ 117,700	£ s. d. 116,198 3 0	£ s. d. 1,501 17 0	£ s. d. —
N.2.—Annual Compensation Allowances under Article 10 of the Treaty— <i>Supplementary</i> £1,200	1,200	461 17 4	738 2 8	—
N.3.—Additional Allowances under Article 10 of the Treaty— <i>Supplementary</i> £19,800	19,800	12,102 10 4	7,697 9 8	—
TOTAL ...	£ 138,700	£ 128,762 10 8	9,937 9 4	—
SURPLUS ...			£9,937	9 4

Included under this Subhead is expenditure amounting to £35 on gratuities, &c., to Officers, &c., not qualified for Grants under the Superannuation Acts for which provision to the Amount of £250 was made under authority of the Minister of Finance dated 24th August, 1922 (148/2).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

N.1.—The reduced expenditure is due to the normal incidence of retirements from the Service having been affected by Treaty retirements.

N.2 and N.3.—There was no data on which to frame a close approximation of the probable expenditure under this Section, and the amount estimated was greater than was eventually required.

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
O.1.—Salaries, Wages, and Allowances	£ 30,500	£ s. d. 1,832 11 7	£ s. d. 28,594 16 2	£ s. d. —
O.2. Travelling		72 12 3		
TOTAL	£ 30,500	1,905 3 10	28,594 16 2	—
SURPLUS			£28,594 16 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

O.1 and O.2.—No data for an accurate original estimate were available as the work had not previously been performed in the Irish Free State, and the staff necessary could not be determined.

The total number of Savings Bank deposits and withdrawals in the period 1st January to 31st March, 1923, was 110,000, and their total amount was about £648,000.

SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Expenditure compared with Grant.	
			Less than Estimated.	More than Estimated.
Appropriations in Aid—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £79,978				
Less Supplementary 39,978				
	40,000	40,329 2 3	—	329 2 3

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
Poundage on Postage Stamps purchased from the Public, &c.	40,000	35 11 7
Receipts from Savings Bank Fund		1,905 3 9
Sale of Old Engineering Stores		1,678 9 10
Rent of Post Office Premises Sub-let		1,861 12 11
Miscellaneous Receipts		34,848 4 2
TOTAL	£ 40,000	40,329 2 3

EXTRA REMUNERATION (£50 and over).

A Principal Clerk (£500-£600) of the Secretary's Office received an allowance (actual payment £200 per annum) sufficient to bring his total salary exclusive of bonus to £700 per annum, for acting as Chief Clerk during the latter's absence on Sick Leave, and subsequently pending re-organisation.

Six Officers of the Engineering Department received allowances ranging from £50 to £220 per annum for services rendered pending re-organization.

One Officer of the Stores Department received an allowance of £100 per annum, and another Officer an allowance of £50 per annum for services rendered pending re-organization.

A Higher Executive Officer of the Secretary's Office (£380-£475) received an allowance at the rate of £100 per annum, and subsequently a Junior Executive Officer (£95 to £380) received an allowance at the rate of £150 per annum, for acting as Private Secretary to the Postmaster-General.

A Junior Executive Officer (£100-£400) of the Secretary's Office received an allowance at the rate of £50 per annum for acting as Private Secretary to the Secretary.

A Higher Clerical Officer (£285-£380) of the Secretary's Office received a translation allowance at the rate of £100 per annum.

Six Officers received allowances of £100 and seventeen Officers received allowances of £50 for exceptional services during the Postal Strike.

From the Ministry of Home Affairs Vote, one Sorting Clerk and Telegraphist (scale 18s. to 61s. per week) received an allowance at the rate of £250 per annum from 23rd August, 1922, to 31st March, 1923, for services rendered.

From the Ministry of Industry and Commerce Vote fifteen Sorting Clerks and Telegraphists (eight on scale 18s. to 61s. per week, two on scale 18s. to 40s. per week, two on scale 17s. to 55s. per week, and three on scale 16s. to 49s. per week) received allowances varying from £51 to £105 per annum for services rendered. The Officers mentioned above received the appropriate bonus in addition to the sums stated.

NOTE.—This Account includes a sum of approximately £18,260 in respect of Salaries, &c., of Staff lent to other Departments. Vouchers received in Accounting Office prior to 29th June were destroyed by fire on 5th July, 1922.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR YEAR ENDED
31ST MARCH, 1923.

SUMMARY.

Estimated Expenditure.	Actual Expenditure.					
	LINES AND APPARATUS.				ELECTRIC LIGHT AND POWER.	
	Telegraph Services.		Telephone Services.		Common Services.	
	£	s. d.	£	s. d.	£	s. d.
Construction	167	18 0	*		1,114	7 8
Renewals and Rearrangement &c., of Plant	6,425	8 10	40,686	17 8	181	6 8
Maintenance	73,896	13 6	74,609	19 9	3,092	6 1
Repair of Stores in Post Office Factories	1,986	0 0	2,389	0 0	—	
£217,730	82,476	0 4	117,685	17 5	4,388	0 5
£217,730	£204,549 18 2					

* Telephone Construction is provided for by loans raised under the Telegraph Acts, 1892-1921.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1923.

							Actual Expenditure.
Construction (Telegraphs):—							£
Wires for Newspapers	...	...	...	...	...	...	27
Sundry Works (including Telegraph Extensions)							141
Cash	...	...	£230				
Materials	...	...	62 (Credit)				
TOTAL COST OF TELEGRAPH CONSTRUCTION							168
Construction (Common Services):—							
Electric Light, Electric Power, Heating, &c.—							
Cash	...	...	£724				
Stores	...	...	390				1,114
TOTAL COST OF COMMON SERVICES—CONSTRUCTION							1,114

Estimate.		Actual Expenditure.		
		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.
		Telegraph Services.	Telephone Services.	Common Services.
	RENEWALS, REARRANGEMENTS, &c., OF PLANT.	£	£	£
Gross Estimate, including Telegraph and Common Services Construction. £217,730	Cash ... £31,349 ...	3,564	27,691	94
	Materials ... 13,248 ...	1,527	11,668	53
	TOTAL ...£	5,091	39,359	147
	Worn-out and Obsolete Plant and Stores—			
	Book Value written off Stores			
	Ledger ...	1,335	1,328	34
	Total Cost of Renewals, Rearrangements &c., of Plant ...£	6,426	40,687	181
	MAINTENANCE.			
	Cash ... £126,510 ...	60,116	63,705	2,689
	Materials ... 24,780 ...	13,750	10,627	403
	Maintenance of Post Office Wires and Instruments by Railway Companies	—	—	—
	Wayleaves ...	31	278	—
	Total Cost of Maintenance ...£	73,897	74,610	3,092
	REPAIR OF STORES IN POST OFFICE FACTORIES.			
	Direct Expenditure—			
	Cash ... £1,348			
	Materials ... 324			
	Indirect Expenditure ...	757	915	—
		1,229	1,474	—
	Total Cost of Repair of Stores in Post Office Factories ...£	1,986	2,389	—

APPENDIX No. II.

STATEMENT SHOWING THE PURCHASES AND DISPOSAL OF ENGINEERING STORES DURING THE YEAR ENDED 31ST MARCH, 1923.

	£	s.	d.		£	s.	d.
Stores in hand, 31st March, 1922	42,692	14	5	Stores in hand on 31st March, 1922, but not paid for until 1st April, 1922, or after	1,035	0	0
Less—Reduction in Valuation as per Rate Book, 1922-23	3,679	0	0	Stores issued to Works, &c., at Rate Book Prices	90,542	16	1
	39,013	14	5	Sale of Stores	4,079	10	1
Stores taken into Stock prior to 1st April, 1923, but not paid for until 1st April, 1923, or after	2,127	0	0	Loss of Stores by Raids, Default, &c.	330	5	0
Stores Purchased during the Year	96,944	12	8	Worn-out and Obsolete Stores written off	2,697	3	10
Stores Recovered from Works, &c.	27,684	13	7	Less on Rate Book Prices	3,937	14	0
	£165,770	0	8	Stores in Transit on 31st March, 1923	1,433	16	1
				Stores in hand on 31st March, 1923	61,703	15	7
					£165,770	0	8

APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY GRANTS, &c., FOR THE YEAR 1922-23.

	Subhead N.1.	£	s.	d.
RECURRENT CHARGES.				
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, and 12, &c.) and the Act of 1909 (Section 1)		78,806	6	11
GRATUITIES AND OTHER NON-RECURRENT CHARGES.				
A.—Statutory.				
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))		24,369	1	5
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)) and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2))		6,332	7	1
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)		925	0	3
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)		400	2	2
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3)		131	11	9
B.—Non-Statutory.				
Marriage Gratuities		2,598	2	0
Gratuities granted by the Postmaster-General to Officers not qualified for grants under the Superannuation Acts		35	0	0
INJURY GRANTS.				
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887		28	5	10
Grants under the Workmen's Compensation Act, 1906		305	11	1
Grants under the Injuries in War (Compensation) Act, 1915		2,266	14	6
Subhead N.2.				
Superannuation Allowances awarded under Article 10 of the Treaty of 6th December, 1921		461	17	4
Subhead N.3.				
Additional Allowances awarded under Article 10 of the Treaty of 6th December, 1921		12,102	10	4
		£128,762	10	8

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

See also Report of Comptroller and Auditor-General.

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE POSTMASTER-GENERAL UNDER THE TELEGRAPH ACTS, 1892-1907,
THE TELEPHONE TRANSFER ACTS, 1911, AND THE TELEGRAPH (MONEY) ACTS, 1913-1921.

	Receipts in the Year ended 31st March, 1923.	Total for the previously expired Period.	Total to 31st March, 1923.		Payments in the Year ended 31st March, 1923.		Total for the previously expired Period.	Total to 31st March, 1923.
					£	s. d.		
—	£	£	£	—	£	s. d.	£	s. d.
To Balance on 31st March, 1922...	Nil.	—	—	By Expenditure on Works ...	40,456	18 1	752,920	793,376 18 1
„ Advances from the Exchequer	64,500	759,420	823,920	„ Expenditure on Stores not yet allocated (Suspense Head) ...	13,000	0 0	6,500	19,500 0 0
				„ Balance on 31st March, 1923	11,043	1 11	—	11,043 1 11
TOTAL ...£	64,500	759,420	823,920	TOTAL ...	64,500	0 0	759,420	823,920 0 0

GENERAL POST OFFICE,
30th November, 1923.H. N. BOWESMAN,
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, subject to the observations in my Report.

SEÓIRSE MAG GRAITH,
Comptroller and Auditor-General.

FORESTRY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for a Grant in Aid of the FORESTRY FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Forestry Fund (Grant in Aid) ...	31,665	31,665	—	—

F. J. MEYRICK,

Accounting Officer.

19th January, 1924.

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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Sáorstát Share of United Kingdom Cash Balance of the Forestry Fund on 1st April, 1922 ...	5,635	4 8	A.—Salaries, Wages, and Allowances (Estimate £7,840) ...	7,450	7 0
Oireachtas Grant in Aid ...	31,665	0 0	B.—General Administrative Expenses (Estimate £2,920) ...	780	0 11
G.—Receipts (Rents, Sales of Forestry Produce, &c., Estimate £2,500) ...	2,796	12 0	C.—Forestry Operations (Estimate £21,235) ...	14,245	9 0
Suspense Account ...	25	0 0	D.—Advances for Afforestation Purposes (Estimate, £1,000) ...	—	
			E.—Forestry Education (Estimate, £1,070) ...	39	15 8
			F.—Agency and Advisory Services (Estimate, £100) ...	10	17 4
				22,526	9 11
			Balances on 31st March, 1923—		
			Forestry Fund—		
			Deposit Account	17,570	6 9
			Suspense Account	25	0 0
	£40,121	16 8		£40,121	16 8

F. J. MEYRICK,

Accounting Officer.

19th January, 1924.

SECRET SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for SECRET SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Secret Service	220,000	118,762 8 3	101,237	11 9	—	—
TOTAL £	220,000	118,762 8 3			—	—
Surplus to be surrendered		... £	101,237	11 9		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Occasion did not arise for expenditure on this Service to the extent that was anticipated when the Estimate was being framed.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
20th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the ORDNANCE SURVEY, and of minor services connected therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	46,240	45,480 8 6	759 11 6	—
B.—Travelling ...	750	587 9 9	162 10 3	—
C.—Stores, &c. ...	2,500	1,541 17 1	958 2 11	—
D.—Incidental Expenses ...	500	402 19 8	97 0 4	—
GROSS TOTAL ...£	49,990	48,012 15 0	1,977 5 0	—
			Surplus of Gross Estimate over Expenditure. £1,977 5 0	
			Deficiency of Appropriations in Aid realized. £1,230 9 6	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	3,000	1,769 10 6	Net Surplus to be surrendered.	
NET TOTAL £	46,990	46,243 4 6	£746 15 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings due to vacancies on Staff and fall in cost of living bonus.
- B.—The cost of travelling proved less than anticipated.
- C.—The demand for maps having fallen off, the cost of maintenance of the necessary supplies of paper, &c., did not reach the figure estimated.
- D.—The cost of Medical attendance was less than estimated, and there were small savings on "Carriage of Stores" and "Contingencies."
- E.—Owing to the disturbed condition of the country, the demand for maps fell below normal.

F. J. MEYRICK,
Accounting Officer.

MINISTRY OF AGRICULTURE.
19th January, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ADDITIONAL AND UNFORESEEN SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Salaries and Expenses
of ADDITIONAL and UNFORESEEN SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Provision for Additional and Unforeseen Services ...	100,000	71,234 8 8	28,765 11 4	—
TOTAL	£ 100,000	71,234 8 8		—
Surplus to be surrendered ... £			28,765 11 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible to estimate more accurately the amount required for Additional and Unforeseen Services.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID.
(Ministry of Finance),
30th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DISTRICT JUSTICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of DISTRICT JUSTICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries	12,000	11,219 12 8	780 7 4	—
B.—Allowances	2,500	2,154 0 9	345 19 3	—
C.—Incidental Expenses ...	1,000	400 9 11	599 10 1	—
TOTAL	£ 15,500	13,774 3 4		—
Surplus to be surrendered		£ 1,725 16 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—A number of Justices were not appointed as early as had been anticipated.

C.—Expenditure cannot be estimated exactly.

EINRÍ Ó FRIGHIL,
Accounting Officer.

3rd November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for Compensation in respect
of PERSONAL INJURIES or DEATH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Personal Injuries Compensation	250,000	11,718 1 9	238,281 18 3	—
TOTAL	£ 250,000	11,718 1 9		—
Surplus to be surrendered		... £	238,281 18 3	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The estimated expenditure was not realized owing to the fact that it was not possible to set up as early as anticipated machinery for the examination of Claims in respect of Personal Injury, and the determination of the liability of the Government of the Saorstát in connection therewith.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GOVERNOR-GENERAL'S ESTABLISHMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for the Salaries and Expenses
of the GOVERNOR-GENERAL'S ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Salaries and Expenses of the Governor-General's Establish- ment	10,000	5,120 17 3	4,879 2 9	—
TOTAL	£ 10,000	5,120 17 3		—
Surplus to be surrendered		...£	4,879 2 9	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to the fact that the Establishment had not been fixed when the Estimate was prepared, it was not possible to estimate more accurately the cost of this Service.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

DEVELOPMENT FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923,
compared with the Sum Granted, for GRANT IN AID of the
DEVELOPMENT FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
DEVELOPMENT FUND (GRANT IN AID).	£	£	£	£
Provision for the purposes of Part I. of the Development and Road Improvement Funds Act, 1909,	41,000	41,000	—	—
TOTAL	£ 41,000	41,000	—	—

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIBEACHT AIRGID,
(Ministry of Finance),
10th November, 1923.

I certify that this Account and the appended Account have been examined under my directions and are correct.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

DEVELOPMENT FUND DEPOSIT ACCOUNT.

STATEMENT showing RECEIPTS and PAYMENTS in the YEAR ended 31st MARCH, 1923.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
From Vote for Development Fund... ..	41,000	0 0	Advances by way of Grant :—		
			Irish Agricultural Organization Society	4,533	0 0
			Department of Agriculture and Technical Instruction to meet expenses on sundry approved services	28,837	0 0
			Balance on 31st March, 1923	7,630	0 0
	£ 41,000	0 0		£ 41,000	0 0

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
30th November, 1923.

MINISTRY OF EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF EXTERNAL AFFAIRS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	10,000	5,824 8 11	4,175 11 1	—
B.—Travelling, Incidental Expenses, and Telegrams	15,000	2,576 18 1	12,423 1 11	—
C.—Loss on Exchange ...	—	20 11 8	—	20 11 8
Total ...	25,000	8,421 18 8	16,598 13 0	20 11 8
Surplus to be surrendered ...			£16,578	1 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The organization and functions of the Ministry had not been decided on at the time that the Estimate was framed, and it was not possible to form an accurate estimate of probable commitments.
- B.—See above. The same remarks apply.
- C.—This loss is due to the writing down of balances held by Sub-Accountants abroad in local currency to correct value according to rate of Exchange ruling on 31st March, 1923. The loss is inevitable, and is solely due to the fluctuations in the rate of Exchange (Ministry of Finance letter 675/21 of 22nd December, 1923).

S. P. BREATHNACH,
Accounting Officer.

MINISTRY OF EXTERNAL AFFAIRS,
29th November, 1923.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SEANAD ÉIREANN.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1923, compared with the Sum Granted, for the Salaries and Expenses of SEANAD ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
SEANADÓIRÍ.						
A.—Salaries and Allowances ...	7,230	6,612 4 3	617 15 9	—	—	—
B.—Travelling Expenses ...	1,600	—	1,600 0 0	—	—	—
STAFF OF THE SEANAD.						
C.—Salaries and Allowances ...	1,903	541 1 8	1,361 18 4	—	—	—
D.—Travelling and Incidental Expenses ...	250	18 11 0	231 9 0	—	—	—
E.—Telegrams and Telephones ...	50	—	50 0 0	—	—	—
TOTAL	£ 11,033	7,171 16 11				—
Surplus to be surrendered			£ 3,861 3 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Some Senators did not qualify to receive allowances for the full period covered by the Estimate. Three Senators refused to accept payment of allowances in respect of periods during which they were unable to discharge their Senatorial duties.
- B.E.—No claims were presented for payment within the period in respect of these services.
- C.—Savings were effected on the estimated amount required for the payment of Reporting Staff, and the provision for additional clerical assistance.
- D.—It was not possible to estimate more accurately the amount required for this service.

The Account of the Ministry of Local Government includes the sum of £106 7s. 7d. in respect of Salary and Bonus of an Officer on loan to the Seanad.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,
(MINISTRY OF FINANCE),
30th November, 1923.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1922-1923, AND
REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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