

SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1923-24.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1924, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1923-24.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

1. During 1923-24 the financial administration of the Public Services showed steady improvement as compared with the previous year. In particular the necessity for obtaining the prior sanction of the Ministry of Finance for unusual or extraordinary expenditure was generally recognized by accounting departments, the vouching of claims was more satisfactory, and the number of errors in the accounts showed a marked reduction. The difficulty alluded to in my first Report of obtaining trained and experienced accounting staff has been in great measure overcome, and progress towards normality in the accounts branches was accompanied by increased efficiency and economy in administration.

Stock and Store Accounts.

2. As in the previous year the examination of stock and store accounts revealed some unsatisfactory features. Improvement was observed in several departments, but in other departments my examination was extremely limited owing to the incomplete records available and to the fact that a proper system had not yet been introduced, or was only in process of introduction. Reference will be found to the more important cases in my remarks on the votes of the departments concerned.

Surrender of Balances on 1922-23 Votes.

3. The balances to be surrendered out of votes for the Public Services for 1922-23 amounted to £12,163,206 0s. 10d. and I hereby certify that surrender of this amount has been duly made.

Expenditure requiring an Excess Vote.

4. Expenditure amounting to £1,607 14s. 6d. over and above the gross provision made by the Oireachtas has been incurred by the Ministry of Fisheries and will require an excess vote. The surplus receipts under Appropriations in Aid of £9,617 13s. 10d. will cover this excess, the causes of which are dealt with in paragraph 88 below.

Out-Turn of the Year.

5. The gross estimates for public services for the financial year 1923-24 as shown in the summary on page xxxi amounted to £46,286,302 and the gross expenditure to £35,692,814 18s. 1d. Appropriations in Aid were estimated at £535,485 and the amount realized was £689,353 1s. 10d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £519,033 16s. 6d., the balance being surrendered.

VOTE I.—GOVERNOR-GENERAL'S ESTABLISHMENT.

6. Sums amounting to £175 have been charged to subhead A in respect of grants made towards the cost of primary outfits to three Aides-de-Camp attached to the Governor-General's staff. No details or vouchers have been furnished in support of these payments.

Telegrams and Telephones.

7. The excess expenditure of £1,315 incurred on the subhead for Telegrams and Telephones has been met from savings on other subheads of the Vote. It is understood that new arrangements for this service have recently been made and it is anticipated that they will effect a substantial reduction in future years.

VOTE 2.—OIREACHTAS.

Travelling Expenses of Seanadoiri.

8. Under the Oireachtas (Payment of Members) Act, 1923, provision is made for free travelling facilities for members of Seanad Éireann between Dublin and their "usual place of residence for the time being." I observed from the accounts for the year 1923-24 that free travelling facilities were provided for one Senator between Dublin and various places throughout the country. The Accounting Officer in reply to my inquiry informed me that the Attorney-General, to whom the matter had been referred, was of opinion that a hotel in which a member was merely spending a night or two could not be held to be his usual place of residence for the purpose of the Act. Accordingly the provision of free travelling facilities in such circumstances was withdrawn in August 1924.

Payment of Allowances before due date.

9. Payment of allowances chargeable to subhead A was authorized and made before the date on which the allowances fell due. I have been in communication with the Accounting Officer and I have received an assurance that in future these payments will not be made before the due date.

10. Some unvouched charges for motor and horse-drawn cars are included in this account. Owing however to improvement in travelling conditions during 1923-24 the number of such charges showed a marked diminution as compared with the previous year.

VOTE 3.—EXECUTIVE COUNCIL.

Cost of Special Train.

11. A sum of £110 has been charged against this vote for the hire of a special train from Cork to Dublin. I have given careful consideration to the explanation for this expenditure, and in view of the exceptional circumstances I have admitted the charge against the vote.

Maintenance of Official Motor Cars.

12. Sums of approximately £400 for purchase of petrol and £200 for maintenance and repairs of official motor cars have been charged to subhead E of this vote. I have asked the Accounting Officer for information as to the method of ordering these supplies, whether inventories of the supplies are kept, and whether details of the journeys undertaken can be given. At the date of my Report I have not received a reply.

Unvouched Expenditure for Entertainments and hire of taxicabs.

13. A sum of £13 10s. for entertainment, and a sum of £6 for hire of taxicabs have been charged to the vote. No vouchers were furnished in support of these charges.

Expenditure not expressly provided for.

14. Expenditure amounting to £90 was incurred in September 1923, in connection with the visit of a delegation to Bobbio (Italy). This sum has been charged to subhead B, Travelling Expenses, for which a supplementary estimate of £500 was taken in March 1924.

Payment of Subsistence in excess of Authorized Rates.

15. The expenses of a delegation to London exceeded the amount allowable under existing regulations by £78. Of this excess, £47 was charged to the vote for Executive Council, £23 to the vote for Temporary Commissions, and £8 to the vote for External Affairs.

VOTE 6.—REVENUE DEPARTMENT.

General.

16. The Revenue Department vote for 1923-24 covers the expenditure on Customs and Excise and Inland Revenue services which were accounted for as separate votes during the year

1922-23 and, as stated in my last Report, were administered during that year, by agreement with the British Government, on an agency basis, the audit being carried out by the British Exchequer and Audit Department.

The Revenue Department was at the outset faced with the necessity for organizing a headquarters staff, of which only the nucleus existed at the beginning of the year of audit. Owing to the volume of additional work in setting up accounting machinery the department was, for some time, unable to carry out a full examination of vouchers, etc., but from June, 1923, so far as vote payments are concerned, the work of the office followed normal lines.

Subhead A.

17. It was observed that the salary of an officer, who had also been in receipt of an allowance of £150 per annum, was fixed on promotion at a point in excess of the minimum of his new scale, the allowance being taken into account. The Accounting Officer has been asked whether covering sanction had been obtained for this procedure, but no reply has yet been received.

Subhead B.—Travelling and Subsistence Allowances.

18. The regulations relating to subsistence allowances (and also those relating to removal expenses—subhead C) as applied to the Inland Revenue side of the Revenue Department differ from those governing the Customs and Excise Staff. I am of opinion that the co-ordination of the two sets of regulations with a view to the application of a common code for the Revenue Department would effect a saving in expenditure and in administrative cost.

The charge to subhead B included over £2,000 paid for subsistence to officers on loan from Great Britain. Sums in respect of subsistence allowances for long periods have also been paid to officers of Customs and Excise transferred to the Saorstát from Great Britain, while awaiting appointment to permanent stations. The delay in allocation to permanent stations was due, it is understood, to administrative difficulties during the financial year.

I observed that an officer was appointed at a fixed salary and cost of living bonus, but no subsistence allowance was payable under the terms of his appointment. Subsequently the salary was reduced and subsistence allowance at the rate of 15s. per day was granted. As the allowance is primarily intended to meet expenses when absent from headquarters on duty I have thought it necessary to call attention to this payment.

Detention Allowances.

19. In a number of cases officers detached for temporary duty for extended periods were paid the ordinary rates of subsistence allowance, "detention" rates not being applied.

Subhead E.

20. The charge to this subhead included refunds to collectors of income tax of 75 per cent. of premiums paid for fidelity guarantee policies. I enquired whether covering sanction had been obtained for these payments and was informed that the matter would be put before the Ministry of Finance.

Revenue Account.

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

Entertainments Duty.

22. I am at present in communication with the Revenue Department on the applicability of section 5 (d) of the Finance (New Duties) Act 1916 to cases in which no duty appears to have been collected.

Seizure of Revenue.

23. Adjustment of two considerable losses of cash amounting to £87,000 which was seized in Cork during July and August 1922, has not yet been effected, but it is understood that the matter is under consideration of the Ministry of Finance.

Remissions.

24. I have been furnished with a return of extra statutory remissions of duty and claims abandoned on account of revenue which involved a loss of £50 or upwards.

The total shown in the return is £2,350 5s. 1d. Of this amount £1,090 4s. 3d. relates to remissions made under reciprocal arrangements with the British Government to overcome a special difficulty arising in the case of dutiable goods despatched from Great Britain to Ireland, or *vice versa*, immediately before 1st April, 1923, and reaching the country of import on or after that date. The balance of £1,260 0s. 10d. represents remissions of duties on wines and spirits abstracted from bonded warehouses in Dublin during the years 1921, 1922 and 1923.

According to the return submitted there were no cases involving a loss of £50 or upwards in which claims for duty or interest receivable under the Revenue Acts in respect of Estate, etc. Duties, Income Tax, Super Tax, Excess Profits Duty, Corporation Profits Tax, and Land Value Duties, were remitted without statutory authority during the year ended 31st March, 1924.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

25. Expenditure on fittings and furniture for the Army, for new departments, camps, prisons, etc., was still heavy during the early part of 1923-24, but towards the close of the financial year it became appreciably less.

The regular procedure of inviting tenders before placing contracts for furniture or for the execution of works was not consistently followed. In explanation of this departure from the normal practice I was informed that owing to the urgent nature of some requirements it was impossible to invite tenders.

The allocation of expenditure on furniture supplied to Civic Guard barracks disclosed some uncertainty as to whether the vote for Public Works and Buildings or the Civic Guard vote should bear certain items. I am informed that a working arrangement has now been arrived at between the two departments.

VOTE 13.—PROPERTY LOSSES ADVANCES.

26. The advances made from this Vote have been recovered, together with interest, at the rate of 5 per cent., from date of advance, by deduction from awards by the Compensation (Ireland) Commission, with the following exceptions :—

- (a) advances totalling £2,339 in cases in which awards have not yet been received;
- (b) advance of £30 to a person whose claim did not come within the scope of the Commission;
- (c) balances of advances of £29 and £26, respectively, in cases in which the amounts awarded were less than the advances.

Steps are being taken to recover the amounts indicated in (b) and (c).

VOTE 14.—PROPERTY LOSSES COMPENSATION.

Subhead A.—Compensation for Pre-Truce Damage.

27. As stated in my last Report, the provision made in this subhead is intended to meet claims for compensation which would normally be dealt with under the Criminal Injuries Acts. These cases may be classified as follows :—

- (a) where no proceedings have been instituted;
- (b) where decrees, not opposed by the local authority, were awarded;
- (c) cases which were defended or opposed by the local authority.

In defended cases the awards are paid in full and the amounts borne by the British and Saorstát Governments in equal shares,

but those coming under classes (a) and (b) are referred to the Compensation (Ireland) Commission who assess the amounts payable for compensation, costs, interest, etc., and determine the proportion in which liability should be divided between the two Governments.

The amounts repaid by the British Government on the basis of the apportionment have been examined and have been found correct.

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

28. The provision under this subhead of £4,000,000 for compensation in respect of damage to property after 11th July, 1921, was greatly in excess of requirements, only £50,574 being paid in the financial year. As stated in the explanations to the Appropriation Account this was due to delay incidental to the passing of legislation and investigation of claims.

Remuneration, etc., of Consulting Engineer.

29. A special subhead has been opened in the Appropriation Account for the remuneration, etc., of the Government Consulting Engineer. The payment of £3,830 under this head has been met from savings on other subheads of the vote.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

30. The pensions of Irish civil servants who retired before the 1st April, 1922, and the pensions and disbandment allowances of the Royal Irish Constabulary continued to be paid, in the first instance, from the British Exchequer, repayments to the British Government being made on the lines indicated in my Report on the Appropriation Account for the year 1922-23. Included in the account for the year 1923-24 is a sum of £45,919 14s. 1d. representing the balance of the amounts claimed by the British Government in respect of civil pensions paid during the financial year 1922-23, and the eleven months' period ended February, 1924.

In the case of an officer who retired as from 1st April, 1922, whose pension was assessed and paid by the British Government, I observed that compensation under the terms of Article 10 of the Treaty was subsequently awarded. The difference between the pension still being paid by the British Government to this officer and the amounts payable in accordance with the award under the Treaty has been charged to subheads B.B. and C.C. of the vote. As the officer was never transferred to the Provisional Government I have considered it necessary to call attention to the matter in my Report.

The provisions of the Superannuation (Prison Officers) Act, 1919, have been applied in conjunction with the provisions of the eighth schedule to the Government of Ireland Act, 1920, to certain Prison Officers who retired in consequence of the change in Government.

The rules appended to the eighth schedule of the Act of 1920 provide that, subject to the special provisions mentioned, the annual allowance or gratuity payable on retirement under the statutory conditions shall be calculated in like manner as the superannuation allowance or gratuity which the officer would be entitled to receive under the Superannuation Acts, 1834 to 1914, if he retired on the ground of ill-health. It would, therefore, appear that officers to whom the special terms of the Superannuation (Prison Officers) Act, 1919, would apply on normal retirement were debarred from benefiting by these terms if they retired under Article 10 of the Treaty.

On calling the attention of the Accounting Officer to this matter I was informed that the Minister for Finance had been advised that the Act of 1919 applied for the purpose of calculating compensation payable to Prison Officers who retired in consequence of the change of Government.

VOTE 18.—SECRET SERVICE.

31. In the Appropriation Account of this vote a sum of £21,836 has been charged which was spent, without the prior sanction of the Ministry of Finance, by another department and which was subsequently recovered from the vote for Secret Service. It is understood that arrangements have now been made whereby no expenditure chargeable against the Secret Service vote will in future be incurred without the prior sanction of the Ministry of Finance.

VOTE 19.—CONTINGENCY FUND.

(Grant in Aid).

32. The Grant in Aid of £20,000 provided in the estimate has been placed at the disposal of the Executive Council to defray urgent or unforeseen expenditure for which provision has not been made in the ordinary way or for which it may be impracticable to seek the immediate approval of the Dáil.

An account of the Contingency Fund for the year 1923-24 has been prepared and examined and will be found annexed to the Appropriation Account of vote 66, Repayments to the Contingency Fund, to which it is proposed that the annual account of the Fund should be annexed in future years. (See paragraph 100).

VOTE 25.—STATIONERY OFFICE.

33. Outstanding accounts in respect of supplies purchased direct by units of the National Army and forwarded to the Stationery Office for payment caused an additional charge on this vote. In some instances accounts which had already been discharged were submitted by the Army Authorities and in others duplicate payments were made. These have been adjusted, and the practice of ordering supplies and of paying such accounts except through the Stationery Office has now ceased.

The urgency with which a Register of Electors had to be prepared resulted in heavy expenditure being incurred, especially on subhead H. The printing was distributed among various firms and consequently the supervision of the work entailed additional charges for travelling.

VOTE 29.—COUNTY COURT OFFICERS.

Nugatory Payments.

34. A special subhead was opened in the Appropriation Account of this vote in respect of nugatory payments amounting to £28 11s. 9d. A circular containing instructions for the preparation of jurors' lists was issued by another department in an area to which at the time the terms of the circular were inapplicable. The local officers acted upon the instructions received, and the payments charged to the special subhead represent the cost of the work done before the withdrawal of the circular in that area.

VOTE 33.—CIVIC GUARD.

Special subhead for refunds of pension deductions.

35. In my Report of last year attention was drawn to the desirability of opening a special subhead for refunds in respect of pension deductions made to members of the Civic Guard who retire voluntarily, or on ground of ill health. This has now been done, and the refunds made in the year 1923-24 amounting to £587 8s. 4d. have been charged to a special subhead A.1. in the Appropriation Account.

Allowances.

36. In a few instances rent and subsistence allowances in excess of approved rates have been paid. The sanction of the Ministry of Finance was obtained and I have admitted the sums against the vote.

Purchase of Cycles.

37. In paragraph 57 of my Report on the accounts for 1922-23 reference was made to the purchase of cycles for issue to the Guards on a repayment basis. The sum of £663 remained outstanding on 31st March, 1924, and I am in communication with the Accounting Officer as to the disposal of this balance.

Barrack Bedding and Furniture.

38. An additional sum was provided under vote 11, Public Works and Buildings, for supplies of office furniture to superintendents of the Guard. See my observations (paragraph 25 above) on the vote for Public Works and Buildings.

Fuel and Light Allowances.

39. As from 1st July, 1923, the allowances for fuel, light, etc., were paid at rates varying according to the number accommodated in each barracks, the charging against this subhead of the actual expenditure incurred being discontinued.

Transport Service.

40. The amount advanced to officers for the purchase of motor cars for use on duty was £9,667. Of this sum £3,818 has been recovered and credited to Appropriations in Aid, leaving a sum of £5,849 outstanding at the close of the financial year.

Stores.

41. My examination of the store accounts of the Civic Guard has been completed to 31st December, 1924. Stock had not yet been taken and returns from some local districts showing the position as at 31st December, 1924, had not been received.

The total number of motor transport cars on charge was 35. An account is kept for each car showing the supplies of petrol and oil issued, the duty performed and distance travelled, and a monthly return is prepared showing the services rendered on a repayment basis.

Subhead N.—Compensation for Damages and Losses.

42. Under authority of the Ministry of Finance payments were made from this subhead to Guards whose cycles or other private property had been destroyed or stolen by raiders. In many cases the cycles had been issued on a repayment basis, and the compensation awarded was the difference between the amount repaid and the amount drawn as cycling allowance.

VOTE 34.—CRIMINAL INVESTIGATION DEPARTMENT.

43. As mentioned in my last Report, this department was abolished in the course of the year 1923-24. I am in communication with the Accounting Officer with reference to the disposal of certain articles of photographic apparatus which are stated to have been missing when the functions of this department were taken over by the Dublin Metropolitan Police.

VOTE 36.—GENERAL PRISONS BOARD.

44. As in the previous year a considerable portion of the expenditure (approximately £60,000) has been identified as attributable to the continued use of civil prisons for the detention of military prisoners.

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

VOTE 41.—MINISTRY OF LOCAL GOVERNMENT.

45. Three paying orders amounting to £992 15s. 0d. were issued by the Army Finance Office in respect of property of local authorities which had been commandeered by the National Army. These orders were drawn in favour of the head of this department but they have not been credited in any account rendered to me nor has the procedure adopted been satisfactorily explained. An officer of the departmental section through which the orders passed has been requested to forward the accounts relating to this transaction but at the date of my Report these have not come to hand.

VOTE 49.—LAND COMMISSION.

46. Owing to the dissolution of the Congested Districts Board and the transfer of its functions to the Land Commission under the Land Law (Commission) Act, 1923, the accounts for the financial year 1923-24 were somewhat involved and difficulty was met in determining the incidence of expenditure as between the various subheads of the vote. The allocation of expenditure subsequent to 24th July, 1923, the date of the passing of the Land Law (Commission) Act, has in the main been satisfactory.

Payment of subsistence allowance at headquarters.

47. I observed that a saleswoman, formerly attached to the staff of the Congested Districts Board, was paid subsistence allowance amounting to £57 in respect of a period spent at headquarters. This officer is now attached to the Ministry of Fisheries.

Cost of Collection of Compounded Arrears of Rent.

48. Section 19 (4) of the Land Act, 1923, provides that the Land Commission when paying over compounded arrears of rent collected by them shall deduct such sum towards cost of collection as they consider reasonable and proper. The cost of collection for purposes of this section has been interpreted by the Land Commission to refer only to the recoupment of the landlords'

agents for their services in compiling lists of arrears and distributing receivable orders, and not to include the recovery of any portion of the cost of collection of compounded arrears incurred by the Land Commission.

A similar difficulty arose in the interpretation of section 20 (4) which provides that a deduction towards the costs of collection should be made from the sum collected as payment in lieu of rent. No deduction was made from the second gale of 1923 and no relief was given to the vote for 1923-24. The Ministry of Finance subsequently decided that there should be a deduction in respect of departmental cost of collection to be brought to the relief of the vote. Deductions were made from the first gale of 1924 and were brought to credit in 1924-25.

Payment for the first gale of 1924 had been withheld by the Land Commission and interest amounting to £2,578 had been earned by placing on deposit the compounded arrears and payment in lieu of rent collected from the tenants. This interest was retained by the Land Commission as a set-off in lieu of the deduction towards departmental cost of collection which should have been made from the second gale of 1923, and accordingly no deduction was made from the payment in lieu of rent collected in respect of that gale.

VOTE 50.—CONGESTED DISTRICTS BOARD.

49. As stated in paragraph 46 above, the Congested Districts Board was dissolved under the Land Law (Commission) Act, 1923, as from 24th July, 1923, and its property and assets were transferred to and vested in the Irish Land Commission. I observed that in June, 1923, immediately prior to the passing of the Act, the Congested Districts Board transferred machinery, furniture, etc., valued at £670 to various bodies. The covering letter transferring the property referred to the "probable dissolution of the Board at an early date" and stated that "the Board desired to assign any machinery, chattels, etc., their property," then in the possession of the transferees. In the circumstances I have considered it necessary to call attention to this transaction.

VOTE 51.—PUBLIC EDUCATION.

50. From the 1st November, 1923, a reduction of 10 per cent. in the emoluments of national school teachers and junior assistant mistresses was brought into operation. The question of the application of the reduction to workmistresses and industrial teachers is at present under the consideration of the Ministry of Finance.

A sum of £40 6s. 6d. has, with the approval of the Ministry of Finance, been charged to subhead A. 2, for expenses incurred in travelling between a private residence and Government Buildings.

Included in the charge to subhead C. 1 are payments amounting to £4,346 12s. 1d., which were made to a training college situate outside Saorstát Éireann.

On the closing down of Marlborough Street Training College the property of the College passed to the State and the utilisation of the premises and effects is still under consideration. For a time the premises at Marlborough Hall were in the occupation of the Ministry of Defence who sublet portion of the land, retaining the revenue derived therefrom.

The cash balance which stood to the credit of the College at the date of winding up was transferred to the Ministry of Education, and has been retained to meet liabilities payable from College funds.

A claim against the British Government in respect of the occupation of Marlborough Hall by British Military Forces is at present under discussion with the Ministry of Finance.

The charge to subhead E. 10 includes sums of £60 14s. 2d., £54 8s. 2d. and £37 3s. 10d., respectively, being payment of travelling expenses and subsistence allowances to professors engaged in conducting the special Irish courses at various colleges in 1922. These amounts were paid direct to the college authorities but I have not been furnished with the individual receipts of the professors.

VOTE 58.—ARMY.

General.

51. In the account of the Army vote for the year under review marked improvement as compared with 1922-23 has been observed. Pay officers and their staffs have become more experienced, better accounting machinery has been provided for the adequate vouching of claims for supplies, stores, services, etc., and a settled Army organization has contributed to the general progress. The Army account, however, is still unsatisfactory in some respects, especially in the need for proper accounting systems for pay, stores and supplies, and subsidiary accounts. I am informed that these defects will be remedied at an early date.

The account for 1923-24 necessarily includes considerable expenditure in discharge of liabilities incurred during 1922. Many of the vouchers in support of these payments were not properly certified, and contained items which could not be admitted against the vote in normal circumstances.

Subhead A.—Pay of Officers, N.C.O.s and Men.

52 By a Ministry of Finance sanction dated 18th August, 1923, having retrospective effect as from 1st April, 1923, the pay of the Army was placed on a regular basis for all ranks, and with a few exceptions, which were subsequently sanctioned, the rates prescribed were observed.

During the year the numerical strength of the Army was considerably reduced and demobilisation pay was issued to the officers and men affected. A number of officers, who were not specified in orders as having been demobilised, or who appeared therein as having resigned, were treated as demobilised and demobilisation pay was issued to them. I am in communication with the Army Finance Officer on this matter.

In paragraph 36 of my last Report reference was made to the fraudulent conversion of public funds by a pay officer. The amount so converted was, as far as could be ascertained, £1,447 0s. 10d., of which £735 5s. 5d. is dealt with in this account and has been written off to Balances Irrecoverable.

A charge of £50 appears against this subhead for a grant made to a wounded officer to enable him to meet expenses during convalescence.

Subhead B.—Dependants' Allowance.

53. The expenditure under this subhead amounting to £1,896,396 11s. 4d. was subjected to a test examination, and cases were observed in which, although re-investigation took place and recommendations reducing the allowance were made, no reduction was effected. Failure to notify casualties and delay in acting on the notification when received, caused unnecessary loss. The payment of dependants' allowance for more than twenty-six weeks after a soldier's death on service, or in respect of officers and men in receipt of flat rates of pay, was prohibited. In some instances this instruction was not carried out, and at my request the sanction of the Ministry of Finance was sought and obtained. A maximum allowance of 28s. a week, plus children's allowance where applicable, was fixed, but in about thirty instances the maximum was exceeded owing to a misinterpretation of regulations in cases in which several members of the same family were serving soldiers. In September, 1923, instructions were given prohibiting issues over the maximum figure quoted. No recoveries were effected in respect of the over-issues.

The net overpayment in respect of dependants' allowance was £27,275 2s. 5d. which, with the sanction of the Ministry of Finance, has been charged to Balances Irrecoverable, subject to recovery wherever possible. The greater part of this loss represents payment made subsequent to date of discharge, desertion, or re-attestation, and was due to lack of proper organization for the prompt notification of casualties and action thereon, and to the demobilisation of large numbers of men at frequent intervals. The dependants' allowance branch has not yet been closed.

Subhead G.—Lodging Allowance.

54. £678 15s. 4d. is charged against this subhead, being expenses incurred by 28 officers who visited London in February

and March, 1923, for the purpose of purchasing supplies. No proper statements of expenses were furnished in support of the charge, which includes £240 for hire of taxicabs and £126 for local railway travelling. The charge does not include the cost of travelling between Dublin and London.

Subhead K.—Mechanical Transport.

55. A large part of the expenditure from this subhead represents claims for compensation arising out of the commandeering of motor vehicles. To deal with these an inter-departmental committee was constituted and its powers defined, and on its award the compensation was paid in each case. The committee's functions appear to have ceased about February, 1924, and the work of assessment was thereafter performed by the Army Finance Office, but on what authority is not clear. In a number of cases it was found that where, on making an award, the committee recommended that portion should be borne by the vote for Property Losses Compensation, no refund from that vote was obtained, as application therefor had not been made. Refund has now been applied for and I am informed that instructions have been given for a scrutiny of the files to ensure that all recommendations for recoupment have been acted upon.

Subhead L.—Provisions and Allowances in Lieu.

56. A sum of £238 1s. 0d. was paid in September, 1923, for food supplied to the destitute civilian population of Limerick during July, 1922. This does not seem to be a charge for which the Army vote should be liable.

It would appear that treatment in a military hospital is given to ex-soldiers in receipt of pensions or gratuities. I cannot find any statutory authority for such treatment, the cost of which would not appear proper to the Army vote. The Army Pensions Act, 1923, does not admit of such charges against the Army Pensions vote.

In several instances claims have been made against the Army which, on investigation, would appear to be fraudulent in character. I am informed that these cases have been brought to the notice of the Chief State Solicitor with a view to prosecution.

A claim made by a trader for £601 8s. 4d. in respect of billeting, etc., was referred to a claims adjudication committee, who assessed the amount payable at £311 8s. 8d. and items amounting to £123 13s. 8d. were deferred for further consideration. A cheque for £311 8s. 8d. was accordingly issued by the chief accounts office and later from the same office a further cheque for a similar amount was issued, apparently through a clerical error, responsibility for which has not been fixed. The vouchers in support were mislaid, but from the office files it

would appear that, of the £123 13s. 8d. held over, £74 13s. 8d. represented the cost of an entertainment given in 1922, on the occasion of a military function, and included sixty luncheons at 10s. each, thirty bottles of champagne (£27), whiskey, etc. Application was made to the trader for refund of the £311 8s. 8d. but only £21 9s. 0d.—the difference between the total paid to him and his claim—was refunded.

Subhead N.—Clothing.

57. The cost of supplying walking sticks for officers and men has been charged to this subhead. I can find no financial authority for this expenditure but I was informed that as regards issues to officers the total amount expended will be recovered from pay and that steps are being taken to regularize the issue to men.

The grant under this subhead has been exceeded by £356,456 4s. 7d.

Subhead O.—Animals and Forage.

58. In May, 1923, £5,000 was paid for 149 horses, purchased in June, 1922, on the order of a Staff Commandant, whose authority was questioned by General Headquarters. The contractors claimed £5,900 and eventually instituted proceedings for recovery, but the case was settled for £5,000 and costs. The horses were examined, and it was found that 28 were unfit for military purposes and that the remainder could be used for artillery, transport, and training. The 28 unfit horses were sold for £214 10s. 0d.

Subhead Q.—Warlike Stores.

59. A sum of £8,305, paid over to the Ministry of Finance, has been charged to this subhead, but no vouchers or other documents have been produced to support the payment, the admissibility of which I have, therefore, no means of verifying.

Subhead T.—Works and Buildings.

60. The Ministry of Finance sanctioned an expenditure of not more than £41,000 for the reconstruction by the Office of Public Works of Micheál Barracks, Cork, provided that the amount would be met out of savings on the Army vote. The amount charged in this account is £7,652 9s. 1d.

Subhead V.—Railway Maintenance Corps.

61. From the creation of this corps in September, 1922, its accounts at corps headquarters were kept in an unsatisfactory manner. The books, etc., were eventually removed to the Army

Finance Office, where the work of examining the records and compiling a proper account was taken in hands. The result showed that against issues of £250,500 in 1923-24, expenditure amounting to £246,051 4s. 5d. could be allowed against the vote, leaving £4,448 15s. 7d. uncleared. Of this latter sum, £3,106 19s. 2d. was unexplained and appears to represent a cash shortage. Large sums were drawn in cash from bank for purposes of pay, and I am informed that any surplus was usually placed in a safe. These surpluses accumulated and it would appear that as much as £2,000 or £3,000 was in the safe at one time. No cash book, as distinct from bank transactions, was kept and therefore it was not possible to balance the cash nor apparently was any attempt made to do so. The failure to keep this elementary record is inexplicable. The balance £1,341 16s. 5d. of the £4,448 15s. 7d. uncleared includes £1,334 19s. 3d. overpayments on soldiers' accounts. These accounts were not properly written up and balanced and consequently the items had not been definitely established as overpayments, but from the ledger accounts as written up the amount mentioned was overpaid and appears to be due to the rapid demobilisation of the corps and failure to notify casualties in time to admit of adjustment.

The expenditure on hire of taxicabs appeared unduly high. In one instance a taxicab was hired for one day at a cost of £10 10s. 0d., and in another a taxicab engaged to convey an officer a distance of about one mile was kept waiting from 10.50 a.m., to 11.30 p.m., and cost £2 15s. 0d. In many of the bills details of the journeys were not given.

Cigarettes, fruit, and confectionery were purchased for issue on bank holidays, and purchases of strawberries at 7s. per lb. and grapes at 7s. 6d. per lb. were noticed.

These accounts are still under investigation by the Army Finance Office.

Subhead W.—Insurance.

62. £17,500 represented advances to the National Health Insurance Commission in respect of soldiers. There appears to be no ascertained basis of calculation and no agreement as contemplated by Section 20 (3) of the National Health Insurance Act, 1923, and Section 4 of the Unemployment Insurance Act, 1924.

Sub-head X.—Miscellaneous Expenses.

63. Sums amounting to £5,000 were paid for the purposes of an army athletic association. No vouchers have been produced to support the expenditure nor has the sanction of the Minister for Finance been obtained.

Expenditure on telephones amounted to a large sum, but the cost of this service appears to have been reduced in the current year.

With the authority of the Ministry of Finance the sum of £52 16s. 6d. has been charged to this subhead in respect of the publication known as "An t-Oglach," referred to in my last Report. Sanction was given on the express understanding that steps should be taken by the Army Finance Office to secure a refund of £482 which has been paid to the Stationery Office in connection with the publication.

It is observed that the annual premium on a policy of insurance on the life of an officer has been charged to the subhead. The sanction of the Ministry of Finance to this expenditure has not been obtained.

Subhead Y.—Balances Irrecoverable.

64. Sums amounting to £42,873 9s. 5d. have been written off to this subhead as irrecoverable. Of this amount three items, namely, £1,341 16s. 5d., £3,106 19s. 2d., and £4,823 4s. 11d., have been charged without the sanction of the Ministry of Finance.

Subhead ZZ.—Appropriations in Aid.

65. The accounts of receipts for lettings of Army lands are still in an unsatisfactory condition, owing to the absence of proper rentals and cash accounts. There appears to be no check by the Army Finance Office on the accounts of the lands branch. The accounts of rents payable are also incomplete. A proper investigation of the lettings, encroachments, easements, rights-of-way, etc., is essential to the preservation of title, and I am in communication with the Army Finance Office on the subject.

Receipts in respect of the sale of cheddite have been passed through the accounts, but it would appear that in many cases purchases have not yet been paid for, although the sale took place early in 1923.

£305 1s. 8d. has been brought to account in respect of rental of canteens. Army premises used as canteens are let to contractors at a uniform rent of £10 per annum, including lighting, for each barracks. By agreement a rebate varying from 10 per cent. to 12½ per cent. on the gross takings is allowed by the contractor.

Imprest Accounts—Chief Accounts Office.

66. Imprest Accounts which had been opened in 1922 for the local discharge of liabilities were closed during the year. In the

case of one of these, referred to in my last Report, the expenditure was so large that I deemed it desirable to communicate with the Army Finance Officer with a view to a more searching examination. When this account came under review it had been found that a number of serious overpayments and irregularities had occurred. The officer in charge of the account being called away on duty from his headquarters left a small number of cheques signed in blank, intending that they should be drawn in favour of certain traders whose claims were pressing. Instead of being put to this purpose these cheques were drawn in the names of three officers and a civilian official, on the authority of that official, and cashed, the proceeds being applied to the payment of what were claimed to be debts incurred by the Army for billeting, motor hire, etc. The total amount of these cash payments was £20,370 18s. 7d., and the vouchers submitted were in general defective.

The explanation given to me for the payment in cash of such large sums did not in my opinion justify the adoption of this unusual procedure.

Stores and Supplies Accounting.

67. In my last Report I emphasized the importance of this branch of Army accounting. On 14th April, 1923, an Order was issued outlining the requirements of the Army Finance Office in this respect, and stating that full instructions as to the dates on which accounts were to be closed and rendered to the Army Finance Officer for audit would be issued later. These further instructions have not yet been issued nor have any store accounts or abstracts thereof been rendered to my department. For the purpose of ascertaining what had been done, I directed the examination of the records of the Chief Supplies and Ordnance Depot. This inspection showed that a proper system of accounting was in operation but that the balances struck did not represent the whole of the stocks in the Depot and that there were certain defects in procedure. Supplies on hands appeared to be excessive in the case of some articles, *e.g.*, bicycles, of which there were more than 2,100 in the Depot.

I have again to urge the pressing necessity for the early issue of further instructions for the periodical closing of the stores accounts and their submission for audit.

VOTE 59.—POST OFFICE.

68. Reference was made in my last Report to the reconstruction of establishment and other records destroyed by fire in July, 1922. The work of reconstruction is now almost complete and with the additional material available the audit for 1923-24 was more extensive than that of the previous year.

The reconstructed records were found to be defective in some respects, and omissions and incorrect entries made the examination of wages sheets, etc., more difficult. The audit of the accounts of provincial postmasters, and of the engineers and stores departments, brought to light many incorrect payments which though small individually, amounted in the aggregate to a large sum. Attention was drawn to these discrepancies and the necessary adjustments have been made.

Post Office Stores Branch—Temporary Staff.

69. It would appear that the temporary clerical staff in the stores branch is recruited and graded, at the discretion of the Controller of Stores. No record of names or pay is kept in the accounts section, where apparently it has been the practice to pass payments, provided they are within the maxima of the scales applicable to the highest grades of temporary clerks and typists. A statement showing the names, dates of commencement and wages of the temporary staff (clerical and typing) employed in the stores department was called for, and it was observed that new entrants had sometimes been paid from the beginning of their service at rates applicable to the higher grades of temporary clerks and typists.

Sub-Postmasters' Remuneration.

70. The remuneration of sub-postmasters is normally revised triennially on the basis of the volume of work actually performed during the twelve months prior to the date of revision. Owing to the destruction of records it was not always possible to ascertain the actual figures of work performed, and estimated figures were used. Delay took place in many cases in carrying out revisions, and reductions were not applied until many months after the due date.

Carriage of Letter Mails.

71. The re-assessment of payments to railway companies for the carriage of letter mails, referred to in last year's Report, has been partly carried out, new contracts have been entered into with some of the smaller companies, and any overpayments disclosed by the revisions have been recovered. The re-assessment of the sums payable to the larger companies is still under consideration, payments being made on the basis of 75 per cent. above the original contract rates.

Packet Services Abroad—Subhead E. 4.

72. The estimate for this subhead was based on the cost of both sea and land transit. It was subsequently ascertained that the practice had been to charge cost of sea transit against the vote, and cost of land transit against revenue. This procedure was followed in 1923-24, and explains the large discrepancy between estimate and expenditure under this subhead.

Superannuation, etc.

73. It was observed that emoluments on which pensions or gratuities were based occasionally included incorrect amounts in respect of the value of uniform. This was admitted and the awards were referred to the Ministry of Finance for revision. Steps are being taken to recover the overpayments.

An overpayment of £19 7s. 5d. under the Pensions Increase Act, 1920, was discovered, but as the pensioner concerned had died, it was not possible to recover the amount.

Employment of local Solicitors.

74. Contrary to the direction of the Ministry of Finance the services of the State Solicitor were not utilised in the Dublin area, local solicitors being employed. The Ministry of Finance in approving payment under this head stipulated that such expenditure would not be sanctioned in future.

Local Examination of Store Accounts.

75. A test examination has been applied to the store accounts in the department of the Controller of Stores. The general result was satisfactory, but the stock of cycles appeared to be greatly in excess of current requirements. As stated in page 154 of the Appropriation Account this was due to the purchase of surplus Army cycles by authority of the Ministry of Finance.

Stores supplied to other Government Departments.

76. Expenditure incurred for stores supplied to other departments was charged during 1923-24 to the subheads of the vote, which were credited with the amounts recovered. The value of the stores held on 31st March, 1924, on behalf of other Government departments was £48,679. The Ministry of Finance authorized the transfer of this amount from the vote to a suspense account and directed that suspense accounts should be opened in future for these agency transactions as soon as it could be determined that a definite liability had been incurred by the Department of Posts and Telegraphs on behalf of an agent department.

Commission for Agency Services performed for Great Britain.

77. The rates of commission for the payment of British postal drafts and Army allowance forms were revised on the basis of costs in the Free State, and Ministry of Finance sanction was obtained for the rates applied in 1923-24. The cost of paying British Savings Bank Warrants is at present being investigated and I am informed that the rates provisionally charged will probably prove adequate to cover the service,

British Stamps repurchased from the Public.

78. The claim against the British Government referred to in last year's Report, for British stamps sold prior to 1st April, 1922, and repurchased after that date, has not yet been settled.

Telephone Capital Expenditure.

79. The advances on telephone capital account by the Ministry of Finance amounted to £70,000 during the year, but the total expenditure on capital works was only £23,870 3s. 4d. The capital advances asked for were based, it is stated, on an estimate which proved to be very much in excess of the actual expenditure. In addition to expenditure on capital works a sum of £1,500 was transferred from the vote to capital suspense account in respect of cost of stores purchased, but not allocated to telephone capital on 31st March, 1924. This sum, together with £19,500 shown as in suspense on the telephone capital account for 1922-23, increased the total held in suspense account to £21,000. I am informed that Ministry of Finance sanction for the transfer of the £1,500 has not yet been obtained.

No repayment of advances on capital account since 1st April, 1922, was made during the year of audit. The procedure with regard to these repayments was not settled until June, 1924. The advances will be repaid by annuities commencing during the financial year 1924-25.

Allocation of Engineering Expenditure between Vote and Telephone Capital Account.

80. Expenditure on engineering works involving renewal of existing and installation of additional telephone plant is charged partly to vote and partly to telephone capital. The proportion charged to vote is based on the replacement cost as new, of the plant displaced, plus cost of recovery, and the balance of expenditure representing the cost of additional plant is charged to capital.

The replacement cost as new of the plant displaced is arrived at by applying to the value of materials recovered, and the labour cost of recovery, ratios based on the cost of materials and labour in 1913-14, and it is open to question whether these ratios continue to furnish a correct allocation of expenditure as between telephone capital and vote. It is understood that investigation of the accuracy of the ratios will ultimately be undertaken, but that in view of the instability of cost of materials and labour, this could not with advantage be carried out at present.

Appendix No. II.

81. The form of this statement has been slightly altered from that of the corresponding statement for 1922-23, in order to give additional information (*e.g.*, cost of freight and cartage and handling not given in 1922-23 is included for 1923-24).

Suspense Accounts.

82. The unexplained balances existing after the reconstruction of receipts and payments, which was rendered necessary by the fires in the Accounting Office, the General Post Office, and the Sorting Office were carried to suspense accounts, the balances of which are adjusted as additional receipts and payments come to light. These accounts are still open, and it is anticipated that the department will be in a position to place before the Ministry of Finance sufficient data to enable the suspense accounts to be closed during the financial year 1925-26.

The current balances on these accounts are :—

Suspense Account, Accountant's Office,	£2,687 credit.
„ „ G.P.O.,	£813 debit.
„ „ Destruction of Sorting Office,	£1,339 debit.

Revenue—General.

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

VOTE 60.—MINISTRY OF EXTERNAL AFFAIRS.

Travelling and Subsistence Expenses.

84. A representative from abroad was paid a sum of £21 5s. 0d. subsistence allowance while in Dublin from 19th December, 1923, to 10th January, 1924, in addition to £13 for travelling expenses. In reply to my request for a copy of the authority for this journey I was informed that no written sanction had been given. I have accordingly requested that the covering sanction of the Ministry of Finance should be obtained but at the date of my Report this has not been received.

A sum of £39 8s. 0d. has been charged for hire of taxicabs by a delegate while in London from 4th October, 1923, to 9th November, 1923. No vouchers have been furnished in support of this payment.

Motor hire charges have also been incurred for journeys on which a cheaper mode of conveyance could apparently have been used.

Allowance for Motor Car.

85. An allowance at the rate of £300 per annum has been made to a representative for the maintenance of a motor car.

Official Entertainment, etc.

86. In many instances the vouching for charges on official entertainment, contributions to relief funds, subscriptions, etc., was not complete, and I consider it essential that definite rules should be laid down for guidance in the examination of such expenditure in future years.

VOTE 61.—MINISTRY OF FISHERIES.

87. On the formation of this Ministry in the early part of 1923 the duties relating to fisheries hitherto carried out by the Ministry of Agriculture and the Congested Districts Board were placed under its control, and in July, 1923, on the dissolution of the Congested Districts Board, the administration of the schemes for the development of rural Industries was also transferred to this Ministry.

Excess Vote.

88. The total of the net estimate and of the supplementary estimate for the Ministry of Fisheries was £51,840 which, together with the estimated Appropriations in Aid of £30,160 made a gross total of £82,000. It will be seen from the Appropriation Account that the gross expenditure is £83,607 14s. 6d. and accordingly an excess vote will be required for £1,607 14s. 6d. As against this there is an excess of realized Appropriations in Aid amounting to £9,617 13s. 10d. It would appear that the excess expenditure arose through underestimating the gross cost of the Rural Industries subhead by £7,500, and in preparing the supplementary estimate for this service only the net estimated expenditure, i.e., after deduction of receipts from sales, etc. was provided for.

Loss on Fish Transit Scheme.

89. In March, 1923, the Ministry made arrangements to charter two steam trawlers to convey mackerel from fishing centres on the south coast to Great Britain. The charter party provided for two weekly trips by each vessel for thirteen weeks at a weekly cost of £180 per vessel, subject to reduction if less than two trips were undertaken or if the Ministry decided to discontinue the service before the expiration of the thirteen weeks. Under the scheme the trawlers were to accept fish from boat owners and fish buyers, and on its sale by auction in Great Britain the net proceeds, after deduction of freight, charges for ice, landing dock dues, commission, etc., were paid over to the owners and buyers. It was anticipated that the service would be self-supporting and that no liability would fall on public funds. From a statement of accounts which has been furnished to me it would appear that a net loss of £1,966 was incurred, which is borne as a charge on Subhead D. 1. of the Appropriation Account. The prior sanction of the Ministry of Finance was not obtained for this transit service.

Insurance of Fishing Boats.

90. A sum of £4,770, of which one half is recoverable from the borrowers, has been paid to an insurance company and charged to subhead D. 1. in respect of the insurance of fishing

boats sold by way of loan. The total amount covered by insurance is approximately £113,000. I understand that the Ministry of Finance and the Ministry of Fisheries are considering the feasibility of establishing an insurance fund for these boats.

Subhead D. 2.—Maintenance of Fishery Cruiser.

91. From this subhead is paid the cost of maintenance of the fishery cruiser which patrols the coast for the prevention of illegal trawling. The original estimate of £6,000 was shown as a grant in aid, but in the supplementary estimate for £3,000 it was provided that any unspent balance of the total provision of £9,000 should be surrendered to the Exchequer.

A sum of £146 was paid as subsistence allowance to the crew during the overhaul of the cruiser in 1923. The covering sanction of the Ministry of Finance for this payment has been requested but at the date of my Report it has not been received.

Subhead D. 3.—Rural Industries.

92. The schemes for the development of Rural Industries hitherto under the control of the Congested Districts Board were transferred to the Ministry of Fisheries in July, 1923, and from that date until February, 1924, when the actual control was assumed by the Ministry, these schemes were administered by the Land Commission on an agency basis.

I observed that a lace teacher was appointed by the Congested Districts Board as a temporary saleswoman for the purpose of securing orders for the lace classes and obtaining a market for the finished products. No definite salary was fixed, but it was proposed to increase her substantive salary of £3 2s. 6d. per week by £1 a week plus cost of living bonus, and in addition to grant a honorarium not exceeding £2 a week for the period of the appointment, provided that she was "specially successful" in carrying out the new duties. Subsistence allowance at the rate of £1 1s. 0d. a night, with a temporary increase of 25 per cent., and first class railway fare were also allowed. Subsequent to the expiration of the period of six months the appointment was renewed at intervals of three months, and at the date of my Report this arrangement continues. At no time was the authority of the Ministry of Finance sought for the renewal of this appointment or for the payment of subsistence at the rate of £1 6s. 3d., which is higher than that applicable to the senior permanent officers of the civil service. In my opinion the Ministry of Finance should have been informed of the arrangement and their authority should have been obtained for its continuance as soon as the Ministry of Fisheries became responsible for the employment of this officer.

In October, 1923, the headquarters of this officer were changed from Dublin to Sligo, and as a large portion of her time is spent in Dublin this change appears to have involved an additional charge on public funds. The total amount paid to the officer for subsistence in 1923-24 was £173, of which a portion was borne on the vote for Ministry of Fisheries, the balance being a charge on the funds of the late Congested Districts Board and the vote for Land Commission.

Fishery and Industrial Loans.

93. At the 31st March, 1924, approximately £169,000 was outstanding in respect of fishery and industrial loans, of which about £77,800 represented arrears due at that date and unpaid. In many instances either no repayments have been made for several years, or the boats purchased by way of loan have been taken back from borrowers who were unable to pay the instalments due. The Ministry find it impossible to take up these boats or to dispose of them by direct sale except at considerable loss.

In one case I noticed that a loan of £1,400 repayable over several years by half-yearly instalments, to include repayment of capital and interest at the rate of 3 per cent. per annum, was made by the Department of Agriculture and Technical Instruction in October, 1921. The borrower, who was unable to repay any of the loan, surrendered the boat, which was resold for £1,150 (£1,050 of this amount was left outstanding as a loan to the purchaser by the Ministry of Fisheries). Portion of the gear was taken into store at a value of £218 15s. 0d., and the remainder was sold for £9 3s. 0d., leaving a balance of £22 2s. 0d. outstanding on the original loan of £1,400. In August, 1923, however, the redemption value of the loan, *i.e.*, including the accrued interest (excluding penal interest) was £1,469 4s. 10d. The Accounting Officer wrote off the interest of £69 4s. 10d. and directed that the loan should be dealt with at its original figure of £1,400. No reference was made to the Ministry of Finance for authority to write off this sum.

In July, 1923, the Ministry of Finance temporarily suspended the issue of fishery loans by the Ministry of Fisheries except in cases where negotiations for a loan had already been entered upon, but authority was given to continue to make loans "in kind" from stores already in the possession of the Ministry, no cash being actually advanced. It was provided that this authority was not to extend to loans which might involve the purchase of stores.

In the course of audit I observed that stores amounting to £101 8s. 0d. were purchased between January and March, 1924, and were transferred to a borrower as a loan in the latter month.

the value of the stores to be repaid in instalments over a period of years. The sanction of the Ministry of Finance for this departure from their instruction of July, 1923, was not sought or obtained.

Fishery Stores.

94. My audit of the accounts of fishery stores could not be carried out as the store accounts rendered by local storekeepers had not been subjected to departmental examination. I have accordingly deferred the audit of the store accounts until this has been done.

It would appear that out of a total of over thirty store depots only about six make regular issues. While the uncertainty of the demand for stores at the fishing centres may require the existence of store depots which are practically unused, retention of these depots and consequent deterioration of the stores cause an additional charge on public funds.

Industrial Stores and Accounts.

95. No quantity store accounts are kept for the materials of the various industrial undertakings. The only accounts at the central office of the Ministry are value store accounts, which are debited at cost price with the purchases made and credited with the issues at cost price plus a small additional percentage. Consequently the balances of the accounts do not represent the value of the stocks in hand. A weekly cash statement is received from each class or undertaking, but this is not incorporated in any book or record. My audit of the industrial accounts could not therefore be carried out.

VOTE 63.—LEAGUE OF NATIONS.

96. In addition to the grant in aid of the expenses of the League of Nations charged to subhead A of this vote a sum of £747 has been paid to the League from the vote for Industry and Commerce as a contribution to the expenses of the International Labour Organization.

Refund of Subsistence Allowances overpaid.

97. Sums amounting to £10 3s. 6d. have been overpaid, of which £6 2s. 0d. was recovered, leaving a balance of £4 1s. 6d. still outstanding at the date of my Report.

Expenses of a Special Courier.

98. The luggage of a delegate having been mislaid at Holyhead a payment of £35 was made to a special courier engaged to convey the luggage in question from London to Genoa.

VOTE 64.—ARMY PENSIONS.

99. The Army Pensions Act, 1923, was passed on 24th July, 1923, and provided for the payment of wound pensions and of allowances and gratuities in certain cases. A supplementary vote for £10,000 was taken to meet the expenses for 1923-24, but no payment was made until February, 1924, and the expenditure for the financial year amounted to £2,297 0s. 11d. only, in respect of 41 cases. In some instances after gratuities had been fixed sanctioned and paid, the cases were re-opened and increased gratuities recommended and paid.

A misapprehension appears to have arisen in regard to the power conferred by Section 5 (1) on the Minister for Defence to supply artificial limbs, etc., and the section was construed as empowering the provision of medical treatment and the supply of appliances other than those specified.

Section 1 requires that every officer or man who receives a wound pension or gratuity under the Act shall have been discharged as medically unfit. The papers relating to each case bore a certificate of discharge "medically unfit," but the original discharge appears to have been "time expired" in many cases.

It is the practice to pay these pensions monthly in advance, but I see no reason for departing from the ordinary course of payment in arrear.

VOTE 66.—REPAYMENTS TO CONTINGENCY FUND.

100. Details of the expenditure of £809 16s. 2d. charged against this vote will be found in the supplementary estimate, and also under the heading of Repayment of Advances in the Contingency Fund Deposit Account annexed to the Appropriation Account. The total sum charged represents urgent or unforeseen expenditure not covered by the ordinary votes which was incurred prior to the presentation of the supplementary estimate in March, 1924. As stated in paragraph 32 above, it is proposed that the annual account of the Contingency Fund Deposit Account should be annexed to the Appropriation Account of this vote in future years.

SEÓIRSE MACCRAITH,

Comptroller and Auditor-General
(Ard Scrúddóir).

Exchequer and Audit Department,
Dublin,

20th March, 1925.

APPROPRIATION ACCOUNTS, 1923-24.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.	
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	11,423	—	11,423	11,103 8 4	—	11,103 8 4	319 11 8	—	—	—	319 11 8	—	—
4	2	OIREACTHAS ...	95,060	—	95,060	81,707 6 2	—	81,707 6 2	13,352 13 10	—	—	—	13,352 13 10	—	5 5 0
6	3	EXECUTIVE COUNCIL ...	14,679	—	14,679	14,296 14 0	—	14,296 14 0	382 6 0	—	—	—	382 6 0	—	—
8	4	EXCHEQUER AND AUDIT ...	16,200	200	16,000	12,145 1 11	—	12,145 1 11	4,054 18 1	—	200 0 0	—	3,854 18 1	—	—
10	5	MINISTRY OF FINANCE ...	53,496	—	53,496	52,307 1 5	—	52,307 1 5	1,188 18 7	—	—	—	1,188 18 7	—	18 6 0
13	6	REVENUE DEPARTMENT ...	636,050	1,800	634,250	594,944 19 10	11,868 10 3	583,076 9 7	41,105 0 2	—	10,068 10 3	—	51,173 10 5	—	—
16	7	OLD AGE PENSIONS ...	3,277,700	700	3,277,000	3,188,296 1 11	1,087 17 0	3,187,208 4 11	89,403 18 1	—	387 17 0	—	89,791 15 1	—	—
18	8	LOCAL LOANS ...	705,000	—	705,000	705,000 0 0	—	705,000 0 0	—	—	—	—	—	—	—
19	9	TEMPORARY COMMISSIONS ...	16,355	—	16,355	15,854 10 4	—	15,854 10 4	500 9 8	—	—	—	500 9 8	—	—
24	10	PUBLIC WORKS OFFICE ...	89,296	9,318	79,978	87,248 9 7	10,087 6 2	77,161 3 5	2,047 10 5	—	769 6 2	—	2,816 16 7	—	—
26	11	PUBLIC WORKS AND BUILDINGS ...	1,239,760	14,060	1,225,700	1,224,919 14 6	19,258 4 8	1,205,661 9 10	14,840 5 6	—	5,198 4 8	—	20,038 10 2	—	—
37	12	RAILWAYS ...	55,218	—	55,218	54,897 3 1	—	54,897 3 1	320 16 11	—	—	—	320 16 11	—	8,073 0 0
41	13	PROPERTY LOSSES ADVANCES ...	100,000	—	100,000	44,583 14 11	—	44,583 14 11	55,416 5 1	—	—	—	55,416 5 1	—	—
42	14	PROPERTY LOSSES COMPENSATION ...	10,385,000	—	10,385,000	3,986,972 10 7	—	3,986,972 10 7	6,398,027 9 5	—	—	—	6,398,027 9 5	—	809 17 8
43	15	PERSONAL INJURIES COMPENSATION ...	500,550	—	500,550	400,345 17 10	—	400,345 17 10	100,204 2 2	—	—	—	100,204 2 2	—	—
45	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,640,065	—	1,640,065	1,460,836 14 2	—	1,460,836 14 2	179,228 5 10	—	—	—	179,228 5 10	—	—
47	17	RATES ON GOVERNMENT PROPERTY ...	120,000	—	120,000	118,390 12 11	—	118,390 12 11	1,609 7 1	—	—	—	1,609 7 1	—	122 4 10
48	18	SECRET SERVICE ...	50,000	—	50,000	39,235 16 9	—	39,235 16 9	10,764 3 3	—	—	—	10,764 3 3	—	—
49	19	CONTINGENCY FUND (GRANT IN AID) ...	20,000	—	20,000	20,000 0 0	—	20,000 0 0	—	—	—	—	—	—	—
50	20	IRELAND DEVELOPMENT GRANT ...	159,500	—	159,500	63,333 6 8	—	63,333 6 8	96,166 13 4	—	—	—	96,166 13 4	—	—
52	21	DEVELOPMENT FUND ...	41,000	—	41,000	41,000 0 0	—	41,000 0 0	—	—	—	—	—	—	—
54	22	EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT ...	54,010	—	54,010	11,665 2 6	—	11,665 2 6	42,344 17 6	—	—	—	42,344 17 6	—	—
55	23	NATIONAL GALLERY ...	4,644	—	4,644	3,624 8 10	—	3,624 8 10	1,019 11 2	—	—	—	1,019 11 2	—	4 2
56	24	MISCELLANEOUS EXPENSES ...	6,765	50	6,715	6,177 16 4	76 17 10	6,100 18 6	587 3 8	—	26 17 10	—	614 1 6	—	—
57	25	STATIONERY OFFICE ...	230,975	25,975	205,000	216,029 19 5	29,999 11 9	186,030 7 8	14,945 0 7	—	4,024 11 9	—	18,969 12 4	—	—
58	26	VALUATION AND BOUNDARY SURVEY ...	45,112	7,920	37,192	40,621 2 3	9,162 11 11	31,458 10 4	4,490 17 9	—	1,242 11 11	—	5,733 9 8	—	—
63	27	CHARITABLE DONATIONS AND BEQUESTS ...	2,963	48	2,915	2,915 9 2	48 14 2	2,866 15 0	47 10 10	—	14 2	—	48 5 0	—	—
64	28	NATIONAL HEALTH INSURANCE COMMISSION ...	349,663	1,000	348,663	297,720 7 4	8,925 18 4	288,794 9 0	51,942 12 8	—	7,925 18 4	—	59,868 11 0	—	1,508 16 6
66	29	COUNTY COURT OFFICERS ...	79,783	4,570	75,213	73,660 5 1	5,303 18 7	68,356 6 6	6,122 14 11	—	733 18 7	—	6,856 13 6	—	—
68	30	LAW CHARGES ...	59,511	250	59,261	58,217 17 3	683 15 11	57,534 1 4	1,293 2 9	—	433 15 11	—	1,726 18 8	—	14 3
70	31	HAULBOWLINE DOCKYARD ...	85,000	—	85,000	36,512 13 1	—	36,512 13 1	48,487 6 11	—	—	—	48,487 6 11	—	646 4 4
71	32	MINISTRY OF HOME AFFAIRS ...	29,546	—	29,546	22,089 10 10	—	22,089 10 10	7,456 9 2	—	—	—	7,456 9 2	—	135 17 6
73	33	CIVIC GUARD ...	1,154,939	7,000	1,147,939	1,039,088 13 1	8,468 5 1	1,030,620 8 0	115,850 6 11	—	1,468 5 1	—	117,318 12 0	—	3,671 13 5
75	34	CRIMINAL INVESTIGATION DEPARTMENT ...	47,554	—	47,554	34,084 10 1	—	34,084 10 1	13,469 9 11	—	—	—	13,469 9 11	—	—
77	35	DUBLIN METROPOLITAN POLICE ...	388,656	61,119	327,537	383,580 9 9	77,889 15 11	305,690 13 10	5,075 10 3	—	16,770 15 11	—	21,846 6 2	—	231 10 0
79	36	GENERAL PRISONS BOARD ...	227,131	1,500	225,631	198,675 6 10	9,104 18 5	189,570 8 5	28,455 13 2	—	7,604 18 5	—	36,060 11 7	—	—
82	37	DISTRICT JUSTICES ...	42,000	—	42,000	38,308 6 9	—	38,308 6 9	3,691 13 3	—	—	—	3,691 13 3	—	—
83	38	SUPREME COURT OF JUDICATURE ...	157,670	5,370	152,300	129,372 9 7	7,949 3 0	121,423 6 7	28,297 10 5	—	2,579 3 0	—	30,876 13 5	—	—
85	39	DUNDUM ASYLUM ...	20,819	5,104	15,715	18,308 13 3	5,004 0 2	13,304 13 1	2,510 6 9	—	99 19 10	—	2,410 6 11	—	8 0 11
87	40	PUBLIC RECORD OFFICE ...	10,635	—	10,635	7,550 2 1	—	7,550 2 1	3,084 17 11	—	—	—	3,084 17 11	—	—
88	41	MINISTRY OF LOCAL GOVERNMENT ...	963,446	8,244	955,202	664,370 3 1	43,754 17 5	620,615 5 8	299,075 16 11	—	35,510 17 5	—	334,586 14 4	—	—
92	42	GENERAL REGISTER OFFICE ...	21,740	1,000	20,740	18,307 19 9	2,093 8 6	16,214 11 3	3,432 0 3	—	1,093 8 6	—	4,525 8 9	—	—
94	43	HOSPITALS AND CHARITIES ...	16,738	—	16,738	16,737 14 7	—	16,737 14 7	5 5	—	—	—	5 5	—	—
95	44	REFORMATORY AND INDUSTRIAL SCHOOLS ...	109,988	1,700	108,288	95,607 10 9	1,200 0 0	94,407 10 9	14,380 9 3	—	500 0 0	—	13,880 9 3	—	—
97	45	MINISTRY OF AGRICULTURE ...	449,374	48,392	400,982	336,590 15 2	36,847 10 11	299,743 4 3	112,783 4 10	—	11,544 9 1	—	101,238 15 9	—	—
109	46	SCIENCE AND ART ...	200,406	3,190	197,216	161,366 4 10	4,392 1 4	156,974 3 6	39,039 15 2	—	1,202 1 4	—	40,241 16 6	—	—
113	47	ORDNANCE SURVEY ...	46,850	1,500	45,350	44,060 5 9	2,342 11 5	41,717 14 4	2,789 14 3	—	842 11 5	—	3,632 5 8	—	—
114	48	FORESTRY FUND (GRANT IN AID) ...	18,825	—	18,825	18,825 0 0	—	18,825 0 0	—	—	—	—	—	—	—
115	49	IRISH LAND COMMISSION ...	498,114	61,595	436,519	465,038 9 11	64,511 17 10	400,526 12 1	33,075 10 1	—	2,916 17 10	—	35,992 7 11	—	—
119	50	CONGESTED DISTRICTS BOARD ...	169,750	—	169,750	—	—	169,750 0 0	—	—	—	—	169,750 0 0	—	—
127	51	PUBLIC EDUCATION ...	3,955,219	750	3,954,469	3,816,897 10 7	1,431 11 10	3,815,465 18 9	138,321 9 5	—	681 11 10	—	139,003 1 3	—	—
131	52	INTERMEDIATE EDUCATION ...	133,120	370	132,750	126,298 1 7	345 0 6	125,953 1 1	6,821 18 5	—	24 19 6	—	6,796 18 11	—	—
133	53	UNIVERSITIES AND COLLEGES ...	112,800	—	112,800	112,800 0 0	—	112,800 0 0	—	—	—	—	—	—	—
134	54	ENDOWED SCHOOLS ...	1,038	100	938	1,031 18 0	192 11 1	839 6 11	6 2 0	—	92 11 1	—	98 13 1	—	—
135	55	MINISTRY OF INDUSTRY AND COMMERCE ...	401,645	100,550	301,095	395,704 12 5	96,493 18 10	299,210 13 7	5,940 7 7	—	4,056 1 2	—	1,884 6 5	—	—
139	56	TRANSPORT DEPARTMENT ...	18,778	2,000	16,778	8,301 0 2	1,974 6 1	6,326 14 1	10,476 19 10	—	25 13 11	—	10,451 5 11	—	—
141	57	MARINE SERVICE ...	17,380	1,800	15,580	14,125 16 5	3,793 12 1	10,332 4 4	3,254 3 7	—	1,993 12 1	—	5,247 15 8	—	—
143	58	ARMY ...	10,679,510	15,000	10,664,510	10,491,069 17 9	29,668 10 1	10,461,401 7 8	188,440 2 3	—	14,668 10 1	—	203,108 12 4	—	—
150	59	POST OFFICE ...	2,945,014	113,150	2,831,864	2,713,193 13 4	155,614 0 11	2,557,579 12 5	231,820 6 8	—	42,464 0 11	—	274,284 7 7	—	—
167	60	MINISTRY OF EXTERNAL AFFAIRS ...	60,552	—	60,552	39,929 2 10	—	39,929 2 10	20,622 17 2	—	—	—	20,622 17 2	—	269 3 7
169	61	MINISTRY OF FISHERIES ...	82,000	30,160	51,840	83,607 14 6	39,777 13 10	43,830 0 8	—	1,607 14 6	9,617 13 10	—	8,009 19 4	—	—
171	62	LAND PURCHASE ANNUITIES ...	3,133,577	—	3,133,577	1,215,700 0 0	—	1,215,700 0 0	1,917,877 0 0	—	—	—	1,917,877 0 0	—	—
173	63	LEAGUE OF NATIONS ...	3,250	—	3,250	2,844 11 0	—	2,844 11 0	405 9 0	—	—	—	405 9 0	—	—
174	64	ARMY PENSIONS ...	10,000	—	10,000	2,297 0 11	—	2,297 0 11	7,702 19 1	—	—	—	7,702 19 1	—	—
175	65	CIVIL SERVICE COMMISSION ...	1,650	—	1,650	1,302 17 5	—	1,302 17 5	347 2 7	—	—	—	347 2 7	—	461 15 6
176	66	REPAYMENTS TO CONTINGENCY FUND ...	810	—	810	809 16 2	—	809 16 2	3 10	—	—	—	3 10	—	—
178	67	SCHOOL GRANTS (NORTHERN IRELAND) ...	11,000	—	11,000	10,374 12 9	—	10,374 12 9	625 7 3	—	—	—	625 7 3	—	—
TOTAL			£ 46,286,302	535,485	45,750,817	35,692,814 18 1	689,353 1 10	35,003,461 16 3	10,595,094 16 5	1,607 14 6	170,319 5 4	16,451 3 6			15,962 13 8

TOTAL AMOUNT TO BE SURRENDERED £ 10,747,355 3 9



APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1923-24.

GOVERNOR-GENERAL'S ESTABLISHMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for such of the Salaries and Expenses of the GOVERNOR-GENERAL'S ESTABLISHMENT as are not charged on the Central Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances of Household Staff ...	5,545	4,715 5 3	829	14 9	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—	—	—
C.1.—Purchase and Equipment of Motor Cars ...	1,873	692 6 6	1,180	13 6	—	—
C.2.—Allowance for Petrol for one Car ...	65	—	65	0 0	—	—
D.—Telegrams and Telephones ...	940	2,255 15 8	—	—	1,315	15 8
E.—Travelling Expenses ...	—	364 19 10	—	—	364	19 10
F.—Maintenance of, and Repairs to, Official Motor Car ...	—	75 1 1	—	—	75	1 1
TOTAL	£ 11,423	11,103 8 4	2,075	8 3	1,755	16 7
Surplus to be surrendered ...			£319 11 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—A saving of £250 was effected in the Salary of an Officer of the Household Staff: balances of Salaries due to Aides-de-Camp did not come in course of payment within the period to which this Account refers; the sum of £500 provided for Additional Clerical Assistance was not required. These savings were modified by payment of wages to a chauffeur for which provision was not made in the Estimate.

Included in this Subhead are sums of £50, £50 and £75, being grants to three Aides-de-Camp towards cost of primary outfit.

C.1.—A sum of £1,020, part of the amount provided for the purchase of Cars, was met out of the Vote for Governor-General's Establishment 1922-23, but at the time when the Estimate for 1923-24 was framed it was not anticipated that this payment would have been made during 1922-23; on the other hand cost of equipment was more than anticipated.

C.2.—The Allowance granted for Petrol for one Car was not availed of.

D.—The estimated cost of this Service did not include overhead charges in respect of which payment was subsequently found to be due to the Department of Posts and Telegraphs.

By authority of the Minister for Finance, (F. 142/2/24), Special Subheads have been raised in this Account to cover expenditure not originally provided for, viz :—

E.—The travelling expenses of His Excellency the Governor-General and the travelling expenses and subsistence allowances of Officers of the Household while on official business.

F.—The cost of Maintenance of, and Repairs to, a Car used by His Excellency the Governor-General pending delivery of the new Cars provided for in Subhead C.1, of the Vote.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
31st October, 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.

OIREACHTAS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for the Salaries and Expenses of
the OIREACHTAS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
DÁIL ÉIREANN.						
A.—Salaries and Allowances of Teachtaí	38,780	28,346 14 2	10,433	5 10	—	
B.—Travelling Expenses of Teachtaí	5,500	4,588 16 8	911	3 4	—	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí	23,580	22,423 10 11	1,156	9 1	—	
D.—Travelling Expenses of Seanadóirí	4,000	1,623 11 3	2,376	8 9	—	
OÍREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	22,000	24,101 9 10	—		2,101	9 10
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	700	359 15 0	340	5 0	—	
G.—Telegrams and Telephones	500	263 8 4	236	11 8	—	
TOTAL	£ 95,000	81,707 6 2	15,454	3 8	2,101	9 10

Surplus to be surrendered ... £13,352 13 10

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer ...	—			5	5	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose through certain Deputies not taking their seats, lapse of Allowances in the case of Deputies appointed to salaried offices in the Saorstát newly created, and vacancies caused by death and resignation.
Owing to the dissolution of the Dáil, Allowances were not payable in respect of the period 10th August to 18th September, 1923.
- B., D., F., G.—It was not possible to estimate more accurately the probable expenditure under these Subheads.
- C.—Savings arose through vacancies caused by death and resignation. Certain Senators did not accept payment of Allowances in respect of periods during which they were unable to attend the Seanad.
- E.—Excess due to re-organization in accordance with the terms of the "Report of Committee on Oireachtas Staff."

EXTRA REMUNERATION (exceeding £50).

From this Vote two Senior Clerks (£400-£15-£500) received £122 and £81 in respect of allowances (£100 per annum plus Bonus, each) as Chief Clerk of Committees and Private Secretary to the Clerk of the Dáil, respectively; a Junior Administrative Officer on loan from the Ministry of Local Government received £169 as Acting Assistant Clerk of the Seanad, a Second Class Clerk on loan from the Supreme Court of Judicature received £88 in respect of an allowance (£150 per annum) as Examiner and Principal Clerk in charge of Private Bills. From the Vote for Executive Council (No. 3), the Assistant Clerk of the Dáil received £400 in respect of an allowance (£300 per annum from the 1st December, 1922) as Private Secretary to the President. (See Supplementary Estimate of Vote for Executive Council). A sum of £2,639 19s. 10d. was charged on the Central Fund for payment to the British Government, representing the liability of the Free State (71½%) in respect of the pension of the Rt. Hon. Lord Glenavy, ex-Lord Chancellor, Chairman of the Seanad.

The Accounts of other Departments include the sum of £1,295, approximately, in respect of Salaries, &c., of Officers on loan to the Oireachtas.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

19th November, 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.

EXECUTIVE COUNCIL.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the President and Office of the EXECUTIVE COUNCIL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances—				
<i>Original</i> £5,349				
<i>Supplementary</i> 6,780				
	12,129	11,786 5 9	342 14 3	—
B.—Travelling Expenses—				
<i>Original</i> £500				
<i>Supplementary</i> 500				
	1,000	779 13 6	220 6 6	—
C.—Incidental Expenses ...	250	272 17 11	—	22 17 11
D.—Telegrams and Telephones	300	155 5 10	144 14 2	—
E.—Maintenance of Official Motor Cars ...	1,000	627 0 5	372 19 7	—
F.—Purchase and Equipment of Official Motor Car	—	675 10 7	—	675 10 7
TOTAL—				
<i>Original</i> £7,399				
<i>Supplementary</i> 7,280				
£	14,679	14,296 14 0	1,080 14 6	698 8 6
Surplus to be surrendered ...			£382 6 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction of Bonus, the amount required for Additional Assistance being less than that provided, and the post of Stationery Clerk being abolished.
- B., C., D., E.—It was not possible to estimate more accurately the expenditure under these Subheads.
- F.—Purchase and Equipment of Official Motor Car.—This Subhead was opened by authority of the Minister for Finance (F.142/4/24) to cover the cost of purchase and equipment of a Car for the use of the President and Members of the Executive Council.

EXTRA REMUNERATION (exceeding £50).

From this Vote a Junior Executive Officer (£95-£380) received £71 in respect of an allowance (£100 per annum) as Assistant Private Secretary to the President of the Executive Council; the Assistant Clerk of the Dáil received £400 in respect of an allowance (£300 per annum) as Private Secretary to the President; a Junior Executive Officer of the Ministry of Agriculture received a gratuity of £200 for acting as Secretary to the Executive Council and an allowance of £119 in the period to 30th September, 1923, as Assistant Secretary to the Executive Council.

The Account of the Vote for the Ministry of Agriculture includes a sum of £371 12s. 3d. in respect of Salary, etc., of Officers on loan to this Department.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
7th November, 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.

EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for such of the Salaries and Expenses of the DEPARTMENT of the COMPTROLLER and AUDITOR-GENERAL as are not charged on the Central Fund.

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	9,800	5,414 14 11	4,385 5 1	—
B.—Travelling, &c., Expenses ...	500	16 9	499 3 3	—
C.—Incidental Expenses ...	100	33 6 5	66 13 7	—
CC.—Repayment to British Government of cost of audit of Reserved Services, &c.	—	2,114 6 8	—	2,114 6 8
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,500	3,903 6 10	596 13 2	—
E.—Travelling, &c., Expenses ...	1,200	624 8 11	575 11 1	—
F.—Incidental Expenses ...	100	54 1 5	45 18 7	—
GROSS TOTAL ...£	16,200	12,145 1 11	6,169 4 9	2,114 6 8
			Surplus of Gross Estimate over Expenditure. £4,054 18 1	
			Deficiency of Appropriations in Aid realized. £200	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	200	—		
NET TOTAL ...£	16,000	12,145 1 11	Net Surplus to be surrendered. £3,854 18 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C. and D.—As the Establishment was not fixed at the time the Estimate was framed it was not possible to forecast expenditure more accurately.

CC.—A special Subhead has been opened with Ministry of Finance authority for repayment of the cost of audit of certain Reserved Services for the financial year 1923-24 carried out by the British Exchequer and Audit Department.

E.—Saving partly due to diminished travelling in the early months of the financial year and partly to system by which Audits in the same area are now conducted.

F.—Expenditure cannot be estimated exactly.

G.—No claims were rendered by the Exchequer and Audit Department before the close of the year to the Departments which repay the cost of audit.

J. MAHER,
Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,
29th November, 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.

MINISTRY OF FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF FINANCE, and BRANCH 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— ...				
<i>Original</i> ... £40,000				
<i>Supplementary</i> 4,950				
	44,950	44,199 16 0	750 4 0	—
B.—Travelling ...	2,200	1,027 14 10	1,172 5 2	—
C.—Incidental Expenses ...	250	61 1 4	188 18 8	—
D.—Telegrams & Telephones —				—
<i>Original</i> ... £250				
<i>Supplementary</i> 50				
	300	278 3 3	21 16 9	—
TOTAL FOR MINISTRY OF FINANCE ...£	47,700	45,566 15 5	2,133 4 7	—
PAYMASTER-GENERAL'S OFFICE.				
E.—Salaries, Wages, and Allowances ...	5,829	4,935 9 3	893 10 9	—
F.—Travelling, Incidental Expenses, Telegrams and Telephones ...	30	25 18 10	4 1 2	—
TOTAL FOR PAYMASTER-GENERAL'S OFFICE £	5,859	4,961 8 1	897 11 11	—
TEACHERS' PENSION OFFICE.				
G.—Salaries, Wages, and Allowances ...	1,907	1,769 9 2	137 10 10	—
H.—Travelling, Incidental Expenses, Telegrams and Telephones ...	30	9 8 9	20 11 3	—
TOTAL FOR TEACHERS' PENSION OFFICE £	1,937	1,778 17 11	158 2 1	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL ...£	55,496	52,307 1 5	3,188 18 7	—		
<i>Deduct :—</i>						
Anticipated Savings on various Subheads. (<i>See Supplementary Estimates</i>).	2,000	—	2,000 0 0	—		
NET TOTAL						
Original ... £50,496						
Supplementary 3,000						
— £	53,496	52,307 1 5				
Surplus to be surrendered£			1,188 18 7			
			Estimated.	Realized.		
				£ s. d.		
Extra Receipts payable to Exchequer ...			—	18 6 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The sum estimated provided a margin to cover a probable increase of Staff, the Establishment for this Ministry not having been fixed. This amount was found to be excessive.
- B. and C.—It has not yet been possible to estimate with any degree of accuracy the expenditure under these Subheads.
- E. and G.—Savings due to reduction of Bonus, retirements, and the amalgamation of these two Offices.

EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) three Officers on loan from British Government Departments received £457 9s. 3d., £287 6s. 9d., and £199 2s. 0d., in respect of allowances as acting Assistant Secretaries respectively; a Senior Auditor (£700—£25—£800), Ministry of Local Government, received £154 12s. 0d. in respect of an allowance (£250 per annum) as Private Secretary to the Minister for Finance; a First Class Clerk, Supreme Court of Judicature (£350—£15—£450) received £214 4s. 7d. in respect of an allowance as Head of a Section; a Lower Executive Officer (£95—£380) received £55 7s. 6d. in respect of an allowance (£100 per annum plus Bonus) as Assistant Private Secretary to the President while Minister for Finance; two Lower Executive Officers and one Lower Clerical Officer on loan from other Departments received £135 9s. 2d., £76 7s. 10d., and £69 3s. 2d., respectively, in respect of allowances while performing special duties of a temporary nature. From this Vote (Subhead E) a Lower Clerical Officer (£80—£250) received £99 14s. 7d. for overtime.

A Messenger received £80 14s. 3d. (£26 in respect of an allowance of 10/- per week, as Acting Head Messenger, and £54 14s. 3d., for overtime). These amounts are charged proportionately to this Vote and the Votes for other Departments sharing the cost of Messenger, Cleaner and Identification Staff Services in Government Buildings.

The Accounts of other Departments include the sum of £9,528, approximately, in respect of Salaries, &c., of Officers on loan to this Ministry.

This Account includes a sum of approximately £212 in respect of Salaries, &c., of Staff temporarily lent to other Departments.

AIREACHT AIRGID,
(Ministry of Finance),
21st November, 1924.

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.

REVENUE DEPARTMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for the Salaries and Expenses
of the REVENUE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, Wages, and Allowances	490,000	498,234 10 5	—		8,234 10 5	
B.—Travelling and Subsistence Allowances, etc.	51,300	29,552 9 5	21,747 10 7		—	
C.—Removal Expenses of Officers	5,000	3,618 19 3	1,381 0 9		—	
D.—Salary, Poundage, and Allowance to Distributor of Stamps ...	200	404 12 7	—		204 12 7	
E.—Commutated Allowances, etc., to Assessors and Collectors of Taxes ...	35,000	34,201 10 7	798 9 5		—	
F.—Carriage of Parcels, Advertisements, etc. ...	1,000	948 3 11	51 16 1		—	
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	11,500	6,832 19 8	4,667 0 4		—	
H.—Telegraph and Telephone Services	800	1,375 1 6	—		575 1 6	
I.—Uniform Clothing ...	1,000	1,570 12 10	—		570 12 10	
J.—Copies of Poor Rates for Income Tax Purposes	500	457 6 8	42 13 4		—	
K.—Construction, Purchase, and Maintenance of Vessels, Boats and other Conveyances ...	2,000	1,536 19 0	463 1 0		—	
L.—Paper, Printing, Book-binding, Revenue Instruments, etc. ...	1,150	1,451 7 8	—		301 7 8	
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,000	1,685 2 3	1,314 17 9		—	
N.—Fine Fund	100	—	100 0 0		—	
O.—Incidental Expenses ...	300	224 0 6	75 19 6		—	
P.—Allowances for use of Private Rooms for Official purposes ...	800	818 11 9	—		18 11 9	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Q.—Losses by Default, Fraud, and Accident ...	400	599 19 0	—	199 19 0
R.—Superannuation and other non-effective charges	32,000	11,432 12 10	20,567 7 2	—
GROSS TOTAL ...£	636,050	594,944 19 10	51,209 15 11	10,104 15 9
			Surplus of Gross Estimate over Expenditure. £41,105 0 2	
			Surplus of Appropriations in Aid realized. £10,068 10 3	
Deduct :—	Estimated.	Realized.		
S.—Appropriations in Aid ...	1,800	11,868 10 3	Total Surplus to be surrendered.	
NET TOTAL ...£	634,250	583,076 9 7	£51,173 10 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to certain items referring to the previous year which had not matured for payment in time to be included in the 1922-23 Appropriation Account, set off to some extent by savings caused by vacancies in the Establishment.
- B.—The amount of travelling performed was less than expected, and a considerable reduction in locomotion expenses resulted from the more settled conditions in rural areas.
- C.—The expenses of removal of the Staff were less than anticipated in the year, and several removals had not been completed owing to the officers' inability to secure accommodation in their new station areas.
- D.—During the year the actual sales on which poundage was payable were considerably in excess of the original estimate.
- E.—The actual payments in the period were somewhat short of the estimate.
- F.—Requirements slightly over-estimated.
- G.—Owing to trade disturbances a considerable quantity of machinery could not be delivered in time to permit of the accounts being paid within the financial year. Fresh provision has been made in the 1924-25 Estimates.
- H.—Due to the necessity for recourse to telegrams in connection with the new Fiscal arrangements.
- I.—Owing to complaints that the Customs Staff were being personated it became necessary to supply uniforms to the Auxiliary Preventive Staff much more rapidly than had originally been provided for.
- J.—Requirements slightly over-estimated.
- K.—The overhaul of the steam launch at Cobh did not cost as much as was anticipated. No new conveyances were purchased during the year.
- L.—Due to Revenue Laboratory requirements being larger than originally estimated.
- M.—It was not possible to estimate requirements with certainty, and the number of prosecutions was less than expected.
- N.—No grants were made during the year, and after 1924-25 this Subhead will disappear.
- O.—Due to seasonal variations in prices.
- P.—Caused by reorganisation of areas in rural Districts necessitating additional office accommodation on private premises.
- Q.—£528 9s. 7d. stolen 1st August, 1922; £51 1s. 2d. stolen 21st February, 1923, and £16 8s. 0d. stolen 8th May, 1923, by armed raiders (Ministry of Finance authorities 368 of 15th September, 1923; 698/14 of 4th July, 1923; and 698/12 of 16th August, 1923, respectively). The remaining £4 0s. 3d. which was not attributable to fraud or culpable negligence, comprised three small items lost in postal packets, and one deficit at a stamping machine.

R.—The Estimate originally provided for the payment of the charges in respect of all Revenue Superannuations, Allowances, and Gratuities, but in conformity with Ministry of Finance 611/58 the cost of "existing" pensions for the period subsequent to 5th December, 1922, became chargeable to the Superannuation Vote (Vote 16). This Subhead disappears from the Vote of the Revenue Department in the year 1924-25.

S.—The actual receipts in respect of Appropriations in Aid were as follows :—

	£	s.	d.
Charges for collecting Local Dues	101	3	8
Fees for Registration of Ships, etc.	154	15	10
Moneys from Merchants for extra attendance	3,966	1	2
Charges for Bill of Entry Work	140	0	6
Proceeds, less duty, of seized goods sold	113	17	5
Fines, Forfeitures and Law Costs recovered	7,256	4	9
Miscellaneous Receipts	136	6	11
	£11,868	10	3

On the information available at the time the Estimate was prepared, it was impossible to forecast the amounts of the various receipts under this Subhead.

EXTRA REMUNERATION (exceeding £50).

Office of the Special Commissioners for Income Tax.—In respect of pressure of work in connection with Super Tax Cases, two Clerical Officers (£57—£237 10s. 0d.) received as overtime, £51 16s. 10d., and £68 9s. 0d., respectively.

Customs and Excise Collections—Fifty-one Officers (£120—£450) received amounts varying from £50 13s. 2d. to £214 13s. 9d.; twenty-three Preventive Officers (£120—£200) received amounts varying from £61 12s. 2d. to £232 19s. 6d.; four Preventive Men (20s. to 40s. weekly), received amounts varying from £65 2s. 7d. to £78 17s. 3d.; eleven Auxiliary Preventive Men (£3 weekly), received amounts varying from £52 4s. 8d. to £79 2s. 3d.; one Engineer (50s. to 55s. weekly) received £68 19s. 2d.; one Engineer Mechanic (40s. to 45s. weekly) received £76 13s. 4d.; two Mates-in-Charge (43s. to 52s. weekly) received £64 1s. 9d., and £74 19s. 11d., respectively; four Deck Hands (32s. to 35s. weekly) received amounts varying from £72 11s. 2d. to £79 4s. 11d.; and one Temporary Male Clerk, Grade III., received £53 11s. 9d.; in respect of extra attendance; collecting arrears of Income Tax; Sunday and Night Pay; Rewards for detection of smuggling, etc.

From the British Office of Woods and Forests, one Collector (£900—£1,000) received £76 11s. 7d., for the collection of Quit Rents in Ireland.

This Account includes the sum of £217 8s. 9d. in respect of Salary, etc., to an officer temporarily lent to the Ministry of Defence.

The Accounts of other Departments include the following amounts in respect of Salaries, etc., of Staff temporarily lent to this Department :—Land Commission, £1,034 3s. 7d.; and Supreme Court, £449 13s. 0d.

A saving of £151 6s. 2d. is recorded on Subhead A in respect of the Salary, etc., of an officer seconded to the Ministry of Defence on special military duty in commissioned rank.

W. O'BRIEN,

Accounting Officer.

REVENUE DEPARTMENT, DUBLIN CASTLE,
28th November, 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.

OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for OLD AGE PENSIONS under the Old Age Pensions Acts, 1908 to 1919, for certain Administrative Expenses connected therewith, and for PENSIONS under the Blind Persons Act, 1920.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Pensions	£ 3,270,000	£ s. d. 3,180,783 8 6	£ s. d. 89,216 11 6	£ s. d. —
B.—Expenses of Pension Committees ...	7,700	7,165 14 11	534 5 1	—
D.—Sums Irrecoverable ...	—	72 13 0	—	72 13 0
E.—Extra Statutory Payments	—	274 5 6	—	274 5 6
GROSS TOTAL ...£	3,277,700	3,188,296 1 11	89,750 16 7	346 18 6
			Surplus of Gross Estimate over Expenditure. £89,403 18 1	
			Surplus of Appropriations in Aid realized. £387 17 0	
Deduct :—	Estimated.	Realized,		
C.—Appropriations in Aid ...	700	1,087 17 0	Total Surplus to be surrendered. £89,791 15 1	
NET TOTAL ...£	3,277,000	3,187,208 4 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving under Subhead A is due to the decrease in the number of pensioners owing to the excess in the number of pensions terminating through death over the number of new pensions granted, and to the difficulty of making a close estimate.
- B.—A number of claims in respect of the December Quarter were not received until after the close of the financial year.
- D.—Payments made in error, or owing to the fact that 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 any public servant, suitable disciplinary notice has been taken of the occurrence, and in all cases the authority of the Ministry of Finance was obtained to write off as irrecoverable these amounts. (Ministry of Finance, 30/24).

E.—Under the authority of the Ministry of Finance, payments amounting to £270 5s. 6d., were made in respect of 227 cases in which the provisions of Section 5 (b), of the 1911 Act precluded Statutory payment, and a payment of £4 was made in respect of a case of pension revoked on evidence obtained officially, but subsequently found incorrect. (Ministry of Finance, 30/24).

C.—Appropriations in Aid.—The sum of £1,087 17s. 0d. was recovered in cash under Section 9 (2) of the Act of 1908, and the sum of £846 14s. 0d. was recovered by withholding payment of pension subsequently accruing.

Further sums amounting to £1,986 16s. 0d., also repayable under Section 9 (2) of the Act of 1908, were written off as irrecoverable with the covering sanction of the Ministry of Finance.

This amount is made up as follows:—

£	s.	d.	
1,270	3	0	Cases in which, there being no fraud or concealment, recovery was waived.
691	16	6	Cases in which there was fraud or concealment, but where recovery was impracticable by reason of the pensioner's extreme poverty, or owing to the failure of legal proceedings.
23	6	6	Cases where pensioners drew pensions during the receipt of disqualifying Poor Law Relief, where no single overpayment exceeded 30s.
1	10	0	Other cases of overpayments.
£1,986	16	0	

A further sum of £30 10s. 0d. was also written off as irrecoverable in respect of overpayments of "Additional Allowance." (Ministry of Finance, 30/24).

W. O'BRIEN,

Accounting Officer.

REVENUE DEPARTMENT, DUBLIN CASTLE,
28th November, 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.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the provision of 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.
A.—Local Loans Fund (Grant in Aid)	25,000	25,000	—	—
B.—Repayment to British Government of Sums due in respect of Local Loans outstanding on 1st April, 1922 ...	680,000	680,000	—	—
TOTAL ...£	705,000	705,000	—	—

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

12th November, 1924.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
POST OFFICE COMMISSION.						
A.1.—Salaries, Wages, and Allowances	300	100 0 0	200 0 0	—	—	—
2.—Travelling and Incidental Expenses	25	48 8 3	—	—	23 8 3	—
TOTAL FOR POST OFFICE COMMISSION£	325	148 8 3	200 0 0	—	23 8 3	—
COMMISSION ON AGRICULTURE.						
B.1.—Salaries, etc.	900	661 7 7	238 12 5	—	—	—
2.—Travelling and Incidental Expenses	1,200	798 14 2	401 5 10	—	—	—
TOTAL FOR COMMISSION ON AGRICULTURE£	2,100	1,460 1 9	639 18 3	—	—	—
COMMISSION ON PRICES.						
C.1.—Salaries, etc.	775	372 2 7	402 17 5	—	—	—
2.—Travelling and Incidental Expenses	525	354 16 4	170 3 8	—	—	—
TOTAL FOR COMMISSION ON PRICES£	1,300	726 18 11	573 1 1	—	—	—
COMMISSION ON RECONSTRUCTION AND DEVELOPMENT.						
D.1.—Salaries, etc.	250	113 16 7	136 3 5	—	—	—
2.—Travelling and Incidental Expenses	750	28 6 4	721 13 8	—	—	—
TOTAL FOR COMMISSION ON RECONSTRUCTION AND DEVELOPMENT£	1,000	142 2 11	857 17 1	—	—	—
COMMITTEE OF INQUIRY INTO RESIGNATIONS AND DISMISSALS FROM THE ROYAL IRISH CONSTABULARY.						
E.1.—Salaries, etc.—						
<i>Original</i> ... £115						
<i>Supplementary</i> ... 104						
	219	218 15 0	5 0	—	—	—
2.—Incidental Expenses	5	4 7 7	12 5	—	—	—
TOTAL FOR COMMITTEE OF INQUIRY INTO RESIGNATIONS AND DISMISSALS FROM THE ROYAL IRISH CONSTABULARY£	224	223 2 7	17 5	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CIVIL SERVICE COMMITTEE (COMPENSATION).						
F.1.—Salaries, etc. ...	100	64 10 9	35	9 3	—	
2.—Travelling and Incidental Expenses ...	10	—	10	0 0	—	
TOTAL FOR CIVIL SERVICE COMMITTEE (COMPENSATION) ...	110	64 10 9	45	9 3	—	
CANALS AND INLAND WATERWAYS COMMISSION.						
G.1.—Salaries, etc.—						
<i>Original</i> ... £200						
<i>Supplementary</i> ... 22	222	221 2 6	17	6	—	
2.—Travelling and Incidental Expenses—						
<i>Original</i> ... £300						
<i>Supplementary</i> ... 146	446	450 14 7	—		4	14 7
TOTAL FOR CANALS AND INLAND WATERWAYS COMMISSION ...	668	671 17 1	17	6	4	14 7
NORTH-EASTERN BOUNDARY BUREAU.						
H.1.—Salaries, etc. ...	2,500	2,047 3 5	452	16 7	—	
2.—Travelling Expenses ...	500	208 1 7	291	18 5	—	
3.—Incidental Expenses ...	1,300	242 8 9	1,057	11 3	—	
TOTAL FOR NORTH-EASTERN BOUNDARY BUREAU ...	4,300	2,497 13 9	1,802	6 3	—	
JUDICIARY COMMITTEE.						
I.1.—Salaries, etc. ...	200	75 0 0	125	0 0	—	
2.—Travelling and Incidental Expenses ...	300	37 18 2	262	1 10	—	
TOTAL FOR JUDICIARY COMMITTEE ...	500	112 18 2	387	1 10	—	
J.—COMPENSATION (PERSONAL INJURIES) COMMITTEE—						
<i>Original</i> ... £1,500						
<i>Supplementary</i> ... 1,223	2,723	2,734 14 8	—		11	14 8
K.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	3,000	1,597 6 6	1,402	13 6	—	
DÁIL ÉIREANN COURTS (WINDING-UP) COMMISSION.						
L.1.—Salaries, etc.—						
<i>Original</i> ... —						
<i>Supplementary</i> ... £4,933	4,933	4,932 12 1	7	11	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
2.—Travelling and Incidental Expenses—				
<i>Original</i>				
<i>Supplementary</i> £1,215	1,215	542 2 11	672 17 1	—
TOTAL FOR DÁIL ÉIREANN COURTS (WINDING-UP) COMMISSION£	6,148	5,474 15 0	673 5 0	—
	£ 22,398	15,854 10 4	6,583 7 2	39 17 6
Deduct :—				
Anticipated Savings on various Sub- heads (See Supplementary Es- timate)£	6,043	—	6,043 0 0	—
TOTAL—				
<i>Original</i> £14,755				
<i>Supplementary</i> 1,600	16,355	15,854 10 4	540 7 2	39 17 6
Surplus to be surrendered			... £500 9 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—It is not possible to estimate with any degree of accuracy the expenditure under the different Subheads of this Vote, as such expenditure is dependent on the nature and duration of the work of the Commissions and Committees, the number of witnesses examined, the travelling expenses incurred by the members of the Commissions and Committees and by the witnesses, and the additional Staff which may be required and cannot be provided by any Public Department. The services of Oireachtas Reporters are availed of, when possible, for the work of reporting the proceedings of Temporary Commissions, etc.

A.—The Post Office Commission did not hold any sittings in the year 1923-24.

B. 1.—Savings due to reduction of Staff.

C.—The Commission on Prices concluded its work sooner than was expected.

D.—The operations of the Commission had not advanced beyond the preliminary stage when the Estimate was framed, and it was not possible to estimate expenditure more accurately.

F. 1.—Saving due to reduction of allowance to Secretary.

H.—The amount provided as Allowance to Legal and Technical Advisers did not come in course of payment within the year.

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

L. 2.—The travelling expenses of the Commissioners and Registrars, and the costs of Advertising, were less than anticipated.

COMMISSIONS, COMMITTEES, AND INQUIRIES NOT SPECIFICALLY
PROVIDED FOR.
SUBHEAD K.—EXPENDITURE, 1923-24.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Fiscal Inquiry Commission	305 1 3	413 12 6	718 13 9
Central Savings Committee	425 15 7	106 11 4	532 6 11
Government Contracts Committee	346 5 10	—	346 5 10
	£ 1,077 2 8	520 3 10	1,597 6 6

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for "Temporary Commissions" on Temporary Commissions and Committees appointed before 1923-24, on account of which payments were made in the year 1923-24.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1924.
		£ s. d.
Post Office Commission	1921-22	646 4 0
Commission on Agriculture	1922-23	1,954 16 1
Commission on Prices	1922-23	1,065 2 4
Commission on Reconstruction and Development ...	1922-23	153 10 3
Committee of Inquiry into Resignations and Dismissals from the Royal Irish Constabulary	1922-23	547 9 4
Civil Service Committee (Compensation)	1922-23	176 3 0
Commission on Canals and Inland Waterways ...	1922-23	841 19 2
North-Eastern Boundary Bureau	1922-23	3,715 3 3
Judiciary Committee	1922-23	113 15 3
Government Contracts Committee	1922-23	383 0 7
		£9,597 3 3

EXTRA REMUNERATION (exceeding £50).

From this Vote a First Class Clerk (£350-£450) Supreme Court of Judicature, received an allowance of £100 as Secretary to the Post Office Commission; a Junior Executive Officer (£100-£400) of the Ministry of Agriculture received £53 13s. 11d. in respect of an allowance (£109 per annum) as Assistant to the Secretary, Commission on Agriculture; a Junior Executive Officer of the General Register Office, and a Junior Executive Officer of the National Health Insurance Commission, seconded for duty to the North-Eastern Boundary Bureau, received allowances of £62 11s. 5d., and £102 19s. 0d., respectively;

a Junior Executive Officer of the Land Commission received £91 15s. 2d., in respect of an allowance (£100 per annum) as Secretary to the Compensation (Personal Injuries) Committee; a Second Class Clerk (£150-£300), Supreme Court of Judicature, received an allowance of £75 as Secretary to the Judiciary Committee.

The Accounts of other Departments include the sum of £5,322, approximately, in respect of Salaries, etc., of Staff temporarily lent to Temporary Commissions and Committees, viz. :—

	£
Commission on Agriculture	455
Commission on Prices	302
Commission on Reconstruction and Development ...	684
Commission on Canals and Inland Waterways ...	129
North-Eastern Boundary Bureau	1,178
Judiciary Committee	198
Compensation (Personal Injuries) Committee ...	510
Fiscal Inquiry Commission	266
Central Savings Committee	171
Government Contracts Committee	765
Dáil Éireann Courts (Winding-Up) Commission ...	664

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

19th November, 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.

PUBLIC WORKS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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.
A.—Salaries, Wages, and Allowances	76,131	72,466 13 2	3,664 6 10	—
B.—Travelling Expenses :—				
<i>Original</i> ... £7,000				
<i>Supplementary</i> 4,500	11,500	9,967 18 4	1,532 1 8	—
C.—Incidental Expenses :—				
<i>Original</i> ... £175				
<i>Supplementary</i> 530	705	638 17 7	66 2 5	—
D.—Telegrams and Telephones	770	1,092 6 2	—	322 6 2
LAND IMPROVEMENT ACTS AND LAND ACT, 1881, LOANS.				
E.1.—Salaries	3,070	3,014 3 10	55 16 2	—
E.2.—Travelling Expenses ...	350	59 11 7	290 8 5	—
E.3.—Advertisements	100	8 18 11	91 1 1	—
Deduct :—	92,626	87,248 9 7	5,699 16 7	322 6 2
Anticipated Savings on various Subheads ...	3,330	—	3,330 0 0	—
(See Supplementary Estimate)			2,369 16 7	322 6 2
GROSS TOTAL :—			Surplus of Gross Estimate over Expenditure. £2,047 10 5	
<i>Original</i> £87,596	89,296	87,248 9 7		
<i>Supplementary</i> 1,700			Surplus of Appropriation in Aid realized. £769 6 2	
Deduct :—	Estimated.	Realized.		
F.—Appropriations in Aid :			Total Surplus to be surrendered. £2,816 16 7	
1.—Preliminary Expenses and Penal Interest on Loans	£	£ s. d.		
2.—Services performed for British Government :—	700	1,164 14 9		
<i>Original</i> £16,218				
<i>Less Supplementary</i> 7,600	8,618	8,922 11 5		
NET TOTAL :—				
<i>Original</i> £70,678				
<i>Supplementary</i> 9,300				
	£ 79,978	77,161 3 5		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancy in post of Commissioner. The payment of Bonus at a lower rate than anticipated.
- B.—The travelling expenses in connection with the investigation of applications for Compensation for Commandeered Premises and Reconstruction Loans proved to be lower than was anticipated.
- C.—Owing to variable nature of this Service, expenditure cannot be forecasted accurately.
- D.—It was not practicable to estimate this expenditure accurately, the item Telephones being charged for the first time in this year.
- E.1.—Casual variation. The Staff were engaged on other Services.
- E.2 and E.3.—Due to the suspension of the granting of Loans.
- F.1.—Surplus of £464 14s. 9d. Payments on account of arrears of Rent-charge on Loans were heavier than was anticipated, resulting in increased receipts for Penal Interest.
- F.2.—Surplus of £304 11s. 5d. Casual variation.

EXTRA REMUNERATION (exceeding £50).

A.—Out of this Subhead payments amounting to £193 11s. 6d., £87 10s. 0d., £118 3s. 4d., £317 2s. 0d., respectively, were made to four retired officers of this Department for services in connection with the provision of accommodation for Civic Guard, and claims for Compensation in respect of premises commandeered by the Military.

The Engineer received an allowance of £200 payable from the Vote for the Ministry of Industry and Commerce. A Higher Executive Officer, seconded to the Army Finance Department, received an allowance of £100 payable out of the Vote for the Army. In each case the Bonus was paid out of Subhead A of the Vote for Public Works Office.

One Higher Executive Officer received an allowance of £100 a year and bonus in respect of Military Accounts. One Junior Executive Officer received an allowance of £100 a year and Bonus for acting as Higher Executive Officer (Ministry of Finance Letter 153/20 of June, 1923). Two Junior Executive Officers received allowances bringing their salaries up to the Higher Executive scale for acting as Higher Executive Officers (Ministry of Finance Letter 5/21 of 12th October, 1923).

£950 approximately was paid to a number of Clerical Officers and Temporary Clerks as overtime for work on Military Accounts, New Rentals, &c. (Ministry of Finance E.7/2/25 of 12th January, 1925).

A Clerk of Works received an allowance of £150 a year and Bonus while acting as Resident Architect in the Curragh Camp (Ministry of Finance Letter 153/17 of 3rd August, 1923).

One Assistant Architect received an allowance of £66 13s. 4d. and Bonus as Inspector of Ancient Monuments (Ministry of Finance Letter 10th August, 1923).

P. T. DIXON,

Deputy Accountant.

P. HANSON,

Chairman and Accounting Officer.

OFFICE OF PUBLIC WORKS,
28th November, 1924.

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, 1924.

Service.	Balance, 1st April, 1923.	Receipts, 1923-24.	Payments, 1923-24.	Balance, 31st March, 1924.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund Loans			(a)	
Repayments ...	—	421 0 1	421 0 1	—
Sea Fisheries Act, 1883 ...	Dr. 26 0 0	1,016 17 1	31 18 8	958 18 5
Shannon Navigation ...	793 18 6	10,605 16 4	(b) 10,095 0 9	1,304 14 1
National Monuments ...	12 14 10	1,069 16 1	687 0 4	395 10 7
Linen Hall ...	—	157 3 5	157 3 5	—
Southern Railway Revenue	Dr. 1,547 4 6	5,948 2 5	3,632 1 8	768 16 3
Letterkenny Railway Revenue ...	334 2 8	1,254 9 0	1,573 11 10	14 19 10
Light Railway Surplus Revenue ...	2,094 18 5	747 18 10	(c) 2,094 18 5	747 18 10
Marine Works Act, 1902, Maintenance Fund ...	1,274 6 8	4,778 16 11	257 16 4	5,795 7 3

(a) Paid over to Irish Land Commission.

(b) This includes a debit balance of £2,866 ls. 10d. from the British Account 1921-22, which was finally adjusted in 1923-24.

(c) Paid to Irish Exchequer as Miscellaneous Revenue.

P. T. DIXON,

Deputy Accountant.

28th November, 1924.

P. HANSON,

Chairman and Accounting Officer.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.
A.—Purchase of Sites and Buildings ...	£ 10,000	£ s. d. 10,547 19 5	£ s. d. —	£ s. d. 547 19 5
AA.—Annuities ...	56,260	53,602 8 6	2,657 11 6	—
B.—New Works, Alterations, and Additions ...	156,735	162,891 4 4	—	6,156 4 4
C.—Maintenance and Supplies	365,862	293,135 19 1	72,726 0 11	—
D.—Furniture, Fittings, and Utensils :—				
Original ... £78,267				
Supplementary ... 212,000	290,267	286,626 10 1	3,640 9 11	—
E.—Rents, &c. ...	103,549	60,892 12 3	42,656 7 9	—
EE.—Compensation for premises commandeered by the Army				
Supplementary ...	76,000	83,011 13 4	—	7,011 13 4
F.—Fuel, Light, Water, and Cleaning, &c. ...	408,240	273,321 4 10	134,918 15 2	—
G.—Phoenix Park National School ...	127	109 8 2	17 11 10	—
H.—River Shannon Works ...	577	646 0 10	—	69 0 10
I.—Linen Hall, Dublin ...	143	134 13 8	8 6 4	—
	£ 1,467,760	1,224,919 14 6	256,625 3 5	13,784 17 11
Deduct :—				
Anticipated Savings on various Subheads. (See Supplementary Estimates) ...	228,000	—	228,000 0 0	—
GROSS TOTAL—			28,625 3 5	13,784 17 11
Original ... £1,179,760			Surplus of Gross Estimate over Expenditure. £14,810 5 6	
Supplementary 60,000	1,239,760	1,224,919 14 6		
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,198 4 8	
L.—Appropriations in Aid ...	14,060	19,258 4 8		
NET TOTAL—			Total Surplus to be surrendered. £20,038 10 2	
Original ... £1,165,700,				
Supplementary 60,000	£ 1,225,700	1,205,661 9 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The following payments were made during the year :—

- 88 Merrion Square, Dublin—£3,749 10s. 0d. (M/Finance 154/6 of 9th January, 1923).
 41 Merrion Square, Dublin—£1,000 0s. 0d. (M/Finance 63/10 of 7th February, 1923).
 35 Pill Lane, Taxed Law Costs—£35 7s. 7d.
 Blessington Civic Guard Barracks—£4 10s. 3d. (M/Finance 435/6 of 10th November, 1922).
 Cappoquin Civic Guard Barracks—£363 16s. 2d. (M/Finance 615/7 of 14th March, 1923).
 Castledermot Civic Guard Barracks—£649 4s. 5d. (M/Finance 615 of 7th September, 1923).
 Cloughjordan Civic Guard Barracks—£678 1s. 0d. (M/Finance 615/21 of 27th June, 1923).
 Dunmanway Civic Guard Barracks—£450 0s. 0d. (M/Finance 615/29 of 15th September, 1923).
 Ferbane Civic Guard Barracks—£1,400 0s. 0d. (M/Finance 615/5 of 25th January, 1923).
 Galway, Dominick Street Civic Guard Barracks—£1,137 10s. 0d. (M/Finance 615/27 of 14th August, 1923).
 Loughrea Civic Guard Barracks—£600 0s. 0d. (M/Finance 615/10 of 26th March, 1923).
 6 Harcourt Street, Dublin—£480 0s. 0d. (M/Finance S1/16/24 of 5th April, 1924).

A.A.—A larger amount was provided for the Military Works Amenity than afterwards proved necessary.

B.—See Statement of New Works attached.

C.—The expenditure on commitments entered into by the Military was lower than provided for.

D.—Casual.

E.—Sums provided under this Subhead in connection with premises commandeered by the Military were met out of EE.

EE.—A number of heavy claims matured earlier than was expected.

F.—(1) There was a reduction in the strength of the Army and in the number of internees; (2) the estimate was framed on the basis of the British scale for fuel and light which proved too high.

G.—Casual.

H.—Some accounts for supplies in 1922-23 did not mature in time for payment that year.

I.—Casual.

	Estimated.	Realized.
	£	£
L.—Rents	8,800	8,352
Tolls, Dues	2,800	1,664*
Sale of old materials and Stores	400	1,281†
Miscellaneous, including other Sales and Hire of Plant	1,200	2,546‡
Repayment from Northern Government	860	2,662§
Repayment from British Government	—	253||
Payment by Port and Docks Board in respect of North Wall Sheds,	—	2,500
	£14,060	£19,258

* Commuted dues on Mail Boats, Dún Laoghaire Harbour, not paid till September, 1924.

† Mainly due to disposal of materials taken out of Four Courts ruins.

‡ Exceptional amount of hire of Plant and Barrack damages recovered.

§ Includes amounts due for 1922-23, and part of 1921-22.

|| Proportion of cost of office accommodation, Ministry of Industry and Commerce, applicable to British Government.

NOTES.

Compensation.—£33 was paid to a Contractor for loss sustained in repairing Granard Civic Guard Barracks, afterwards destroyed. Subhead C. (Ministry of Finance 615/9 of 31st August, 1923).

£15 was paid to the owner of a cow which was accidentally killed by a Curragh Camp Lorry. Subhead C. (Ministry of Finance 650/56 of 12th December, 1923).

£50 was paid to the owner in consideration of surrender of site of Athenry R.I.C. Barracks. Subhead E. (Ministry of Finance 631/45 of 3rd August, 1923).

£50 was paid *ex gratia* to Coal Contractor in respect of extra cost of delivery during a strike. Subhead F. (Ministry of Finance 681/20 of 17th August, 1923).

£1,000 was paid to a Contractor for unexpected additional expenditure on a Contract for erection of Customs Frontier Huts. Subhead B. (Ministry of Finance 681/33 of 9th January, 1924).

£500 was paid *ex gratia* to a person injured by a Curragh Camp Motor Lorry, and £21 to his Solicitor for legal expenses. Subhead C. (Ministry of Finance 74/6 of 18th January, 1924).

£30 was paid to tenant of Newtownmountkennedy Civic Guard Barracks, and £20 was paid to tenant of Mallow Civic Guard Barracks as compensation for disturbance. Subhead E. (Ministry of Finance 615/15 of 11th May, 1923 and S/14/69/24 of 20th August, 1924.)

Telephone Capital Account.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £723 5s. 5d.

P. T. DIXON, *Deputy Accountant.*

OFFICE OF PUBLIC WORKS,
29th November, 1924.

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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1923-24.

Service.	Grant.	Expenditure.	Unexpended.	Excess.
STATE RESIDENCES :	£	£ s. d.	£ s. d.	£ s. d.
1.—Governor-General's and late Chief Secretary's Lodges. ...	5,000	—	5,000 0 0	—
REVENUE DEPARTMENTS :				
2.—Sligo Custom House (Restoration) ...	5,000	—	5,000 0 0	—
3.—Bantry Customs Hut (Reconstruction) ...	260	—	260 0 0	—
4.—Customs Frontier Huts ...	2,000	7,507 6 0	—	5,507 6 0
MINISTRY OF HOME AFFAIRS :				
5.—Civic Guard Depot (Office Accommodation) ...	3,000	1,026 13 4	1,973 6 8	—
6.—Cork, Union Quay, Civic Guard (Restoration) ...	10,000	23 5 3	9,976 14 9	—
7.—Galway, Eglinton Street, Civic Guard (Restoration) ...	3,600	1,345 17 5	2,254 2 7	—
8.—Sligo, No. 1 Civic Guard (Restoration) ...	5,000	4,549 5 9	450 14 3	—
9.—Ennis, Civic Guard (Restoration) ...	4,000	12 10 11	3,987 9 1	—
10.—Civic Guard, Sundry New Works ...	20,000	3,838 12 4	16,161 7 8	—
11.—Public Record Office (Restoration) ...	1,000	1,902 18 11	—	902 18 11
12.—Land Registry (Restoration) ...	5,000	7,129 12 5	—	2,129 12 5
13.—Law Courts, Dublin Castle (Adaptations) ...	20,000	11,577 16 11	8,422 3 1	—
14.—Four Courts (Removal of Dome, &c.) ...	10,000	6,671 15 7	3,328 4 5	—
MINISTRY OF EDUCATION :				
15.—National Schools (Grants for Building, &c.) ...	25,000	23,835 15 6	1,164 4 6	—
16.—National Schools, Teachers' Residences ...	300	—	300 0 0	—
17.—Model Schools (Alterations) ...	2,500	2,021 4 4	478 15 8	—
MINISTRY OF DEFENCE :				
18.—Military New Works ...	25,000	54,331 14 11	—	29,331 14 11
MINOR NEW WORKS :				
19.—Ministry of Agriculture, Strongroom, National Library ...	75	—	75 0 0	—
20.—URGENT UNFORESEEN WORKS ...	10,000	1,540 2 7	8,459 17 5	—
21.—Special Works ...	—	9,528 1 1	—	9,528 1 1
22.—Works of 1922-23 or prior years for which there was no provision in the Estimates for 1923-24 ...	—	26,048 11 1	—	26,048 11 1
£	156,735	162,891 4 4	67,292 0 1	73,448 4 5

Net Excess ... £6,156 4 4

OBSERVATIONS.

1. Estimated cost £5,000. Work postponed.
2. Estimated cost £5,000. Work in progress, not sufficiently advanced to warrant a payment to Contractor.
3. Estimated cost £260. Work postponed.
4. 8a of 1922-23. Estimated cost £10,000. Expended £13,007 6s. 0d. Ministry of Finance letter 681/33 of 9th January, 1924, sanctions payment of £1,000, 631/19 of 15th November, 1924, payment of £2,007 6s. 0d., excess expenditure.
5. Estimated cost £1,655. Ministry of Finance letter 615/17 of 1st of June, 1924, Work completed under a modified scheme.
6. Estimated cost £19,500. Work in progress. Not sufficiently advanced to admit of payment to Contractor.
7. Estimated cost £8,000. Work in progress. Ministry of Finance letter 435/3 of 24th October, 1922, sanctions expenditure £1,600. Expended £1,390 17s. 5d.
8. Estimated cost £5,000. Ministry of Finance letter 615/25 of 16th August, 1923, sanctions expenditure £4,500. Work completed. Further payment to be made. Expended £4,897 18s. 3d.
9. Estimated cost £5,600. Expended £12 10s. 11d. Work in progress.
10. The estimate framed to cover expenditure on Barracks to be established during the year was of a conjectural nature.
11. Estimated cost £1,650. Expended £1,902 18s. 11d. Ministry of Finance letter 822 of 29th October, 1924. Work in progress.
12. Continuation of Special New Work, 1922-23. Estimated cost £7,863. Expended £7,165 3s 0d. Ministry of Finance letter 318/11 of 15th February, 1923, sanctions expenditure £7,000, and 822 of 11th October, 1924, sanctions expenditure £863 on furniture. Work in progress.
13. Continuation of Special of 1922-23. Estimated cost £20,000. Expended £12,354 10s. 2d. Work in progress.
14. Continuation of No. 2 of 1922-23. Estimated cost £10,000. Expended £10,191 2s. 6d. Work in progress.
15. Sufficient grants did not mature in time for payment to allow of the expenditure of the entire provision.
16. No grants matured for payment during the year.
17. Estimated cost £2,500. Modification of scheme enabled economies to be effected. Work completed.
18. Excess due to the work of reconstruction proving more extensive than was anticipated at Boyle, Tintown Internment Camp, Fermoy, Limerick, etc.
19. Work in progress not sufficiently advanced to admit of payment.

No. 10.—SUNDRY CIVIC GUARD BARRACKS.

	£	s.	d.
BRAY.—Continuation of G. New Works, 1922-23. Ministry of Finance letter 435/5 of 2nd December, 1922, sanctions expenditure £650. Expended £608 18s. 7d. Work in progress.	78	11	0
CARBERRY	25	0	0
CASTLEDERMOT.—Ministry of Finance letter 615/25 sanctions expenditure of £300.	90	0	0
DUNGARVAN.—Ministry of Finance letter 14/3 of 10th January, 1924, sanctions expenditure £1,125. Work in progress.	512	12	8
FINGIAS.—Ministry of Finance letter 615/31 of 9th October, 1923, sanctions expenditure of £500. Work completed. Further payment to be made (not on original contract of £500).	516	17	0

	£	s.	d.
GORT.—Continuation of G. New Works, 1922-23. Ministry of Finance letters 615/4 of 25th January, 1923, and 30th July, 1924, sanction expenditure £946 15s. 0d. Expended £932 7s. 6d. Work completed. Further payment to be made.	682	7	6
KILCOCK.—Ministry of Finance letter 614/23 of 29th June, 1923, sanctions expenditure £150. Work completed.	91	4	2
MIDDLETON.—Ministry of Finance letter 615/9 of 21st March, 1923, sanctions expenditure of £1,600. Work in progress.	1,391	3	11
SLANE.—Ministry of Finance letter 435/10 of 14th December, 1922, sanctions expenditure £130. Work completed.	127	16	6
TRALEE.—Ministry of Finance letter 615/40 of 12th November, 1923, sanctions expenditure £4,000. Work in progress.	41	3	7
TUAM.—Ministry of Finance letter 435/8 of 26th November, 1922, sanctions expenditure of £554 10s. 0d. Expended £289 16s. 6d. Work completed under a modified scheme.	281	16	0
TOTAL—SUNDRY CIVIC GUARD BARRACKS ...	£3,838	12	4

No. 18.—MILITARY NEW WORKS.

	£	s.	d.
DUBLIN—ARBOUR HILL CHURCH.—Ministry of Finance letter 606/10 of 7th May, 1923, sanctions expenditure £2,200. Work in progress.	905	11	10
NORTH DUBLIN UNION.—Ministry of Finance letter 606/20 of 11th June, 1923, sanctions expenditure of £2,000. Work completed.	2,186	6	5
PORTOBELLO CHURCH.—Ministry of Finance letter 35/46 of 24th April, 1923, sanctions expenditure £1,518. Expended £1,153 11s. 3d. Work completed.	122	10	7
PORTOBELLO BARRACKS (GENERAL).—Sundry small works ...	234	3	6
PORTOBELLO BARRACKS (E.F.G. BLOCK).—Continuation of G. New Works, 1922-23. Expended £2,905 18s. 7d. Ministry of Finance letter 693 of 11th February, 1925, sanctions expenditure.	714	1	3
ATHLONE.—Ministry of Finance letter 606/18 of 10th October, 1924, sanctions total expenditure £957 10s. Work completed. Balance of expenditure due to Military commitments.	1,147	17	0
BANTRY WORKHOUSE.—Estimated cost £1,200. Ministry of Finance letter 606/8 of 7th February, 1923, sanctions expenditure £1,200. Work completed. Further payment to be made.	1,158	4	0
BOYLE.—Estimated cost £8,033. Expended £8,023 16s. 10d. Ministry of Finance letters 35/47 of 25th October, 1922, and 18th August, 1924, sanction expenditure £8,023. Work completed.	4,315	5	11
CLAREMORRIS.—Military commitments ...	117	10	10
CLIFDEN WIRELESS HUT.—Military commitments ...	531	8	0
CLONMEL.—Military commitments ...	564	18	5
CORK—MICHEÁL BARRACKS (a).—Continuation of G. New Works, 1922-23. Expended £8,360 4s. 3d. Work completed. Ministry of Finance letter 693 of 12th February, 1923, sanctions expenditure £15,000.	1,332	7	3
CORK—MICHEÁL BARRACKS (b).—Ministry of Finance letter 693 of 22nd March, 1923, sanctions expenditure £1,060. Ministry of Finance letter 693 of 19th January, 1925, sanctions expenditure of £63 5s. 2d.	1,123	5	2
TINTOWN NOS. 1 AND 2. HARE PARK (CURRAGH CAMP) INTERNMENT CAMPS.—Continuation of G. New Works 1922-23. Ministry of Finance letter 332/21 of 14th November, 1922, sanctions the provision of these camps. Expended £23,727 13s. 3d. Work completed.	3,459	10	4

	£	s.	d.
TINTOWN NO. 3 (CURRAGH CAMP) INTERNMENT CAMP.—Ministry of Finance letter 332/21 of 5th April, 1923, sanctions expenditure £16,000. Work completed.	15,963	18	6
DONEGAL (DRUMBOE CASTLE).—Military commitments	1,212	8	9
DROGHEDA (MILLMOUNT AND WESTGATE).—Ministry of Finance letter 35/33 of 4th September, 1922, authorizes expenditure £4,600. Expended £3,092 2s. 7d. Work completed.	2,103	6	8
DUNDALK.—Continuation of G. New Works, 1922-23. Ministry of Finance letter 35/51 of 21st December, 1922, sanctions expenditure £6,170. Expended £3,316 5s. 0d. Work completed.	1,151	6	5
ENNIS.—Ministry of Finance letter 615/2 of 10th January, 1923, sanctions expenditure £4,000. Expended £502 4s. 11d. Work in progress.	302	4	11
FERMOY.—Military commitments	3,515	14	9
GALWAY PRISON.—Military commitments	463	3	4
GALWAY—RENMORE BARRACKS	46	1	6
KILDYSART.—Military commitments	50	5	1
KILKENNY.—Estimated cost £500. Ministry of Finance letter 606/26 of 9th November, 1923, sanctions expenditure £500. Work completed.	562	0	2
KINSALE WORKHOUSE.—Estimated cost £233. Ministry of Finance letter 598/3 of 15th January, 1923, sanctions expenditure £233. Work completed.	233	5	0
LIMERICK (SUNDRY).—Military commitments	690	9	3
LIMERICK—NEW BARRACKS.—Continuation of G. New Works, 1922-23. Military commitments. Ministry of Finance letter 606/4 of 12th February, 1923, sanctions expenditure £10,000. Expended £3,205 1s. 11d.	1,959	16	0
LIMERICK—CASTLE BARRACKS.—Military commitments	4,646	19	8
LIMERICK—STRAND BARRACKS.—Continuation of G. New Works, 1922-23. Ministry of Finance letter 606/4 of 12th February, 1923, sanctions expenditure £1,400. Expended £1,032 17s. 2d. Work completed.	177	12	9
LIMERICK—HENRY STREET BARRACKS.—Military commitments	198	2	4
LIMERICK—MILITARY PRISON.—Work completed. Ministry of Finance letter 606/23 sanctions expenditure £247 6s. 4d.	247	6	4
CONNOLLY BARRACKS (LONGFORD).—Military commitments	200	0	0
LOUGHREA.—Military commitments	48	5	6
MANORHAMILTON.—Military commitments	18	1	0
PORTLAOIGHISE	166	1	4
NEWBRIDGE.—Continuation of G. New Works, 1922-23. Expended £21,829 1s. 4d. Work completed.	1,106	9	11
SLIGO.—Military commitments	61	19	0
BALLYMULLEN BARRACKS (TRALEE).—Continuation of G. New Works, 1922-23. Ministry of Finance letter E.5/6 of 19th April, 1923, sanctions expenditure £6,000. Expended £4,906 10s. 5d. Work completed.	1,279	16	3
GENERAL	14	0	0
TOTAL—MILITARY NEW WORKS	£54,331	14	11

No. 20.—URGENT UNFORESEEN WORKS.

	£	s.	d.
OIREACHTAS.—Press Gallery and Staircase	77	3	5
Estimated cost £130. Work completed.			
OFFICE OF PUBLIC WORKS, REFRESHMENT CLUB.—Sanitary Accommodation	23	5	5
Estimated cost £65. Work completed.			
OFFICE OF PUBLIC WORKS, ACCOUNTS BRANCH.—Alterations ...	87	19	8
Estimated cost £91. Work completed. Further payment to be made.			
CUSTOM HOUSE, GALWAY.—Alterations	328	12	1
Ministry of Finance letter 631/49 of 28th September, 1923, sanctions expenditure £321 16s. 9d. Work completed.			
INLAND REVENUE, PARNELL SQUARE.—Adaptation	189	3	2
Estimated cost £190. Work completed.			
CUSTOMS AND EXCISE, CORK.—Hut at South Quay	162	2	9
Estimated cost £143. Work completed.			
DUNDRUM ASYLUM.—Improvements	124	3	9
Estimated cost £180. Completed.			
DUBLIN METROPOLITAN POLICE, LAD LANE.—Hot Water Installation ...	84	16	5
Estimated cost £58. Work completed. Excess due to additional requirements.			
MINISTRY OF INDUSTRY AND COMMERCE.—Accommodation of Female Staff	102	5	2
Estimated cost £120. Work completed.			
POST OFFICE, PARNELL SQUARE.—Refreshment Room	139	18	3
Estimated cost £145. Work completed.			
POST OFFICE, WATERFORD.—Garage	60	0	0
Estimated cost £65. Work completed.			
GOVERNMENT BUILDINGS.—Garage (3 Cars)	120	0	2
Estimated cost £80. Work completed. Excess due to subsequent additional requirements.			
GOVERNMENT BUILDINGS.—Garage—Armoured Car	40	12	4
Estimated cost £75. Work completed.			
TOTAL—URGENT UNFORESEEN WORKS	£1,540	2	7

No. 21.—SPECIAL WORKS.

	£	s.	d.
OIREACHTAS.—Cenotaph	833	8	4
Ministry of Finance letters 930 of 20th July, 1923, and 11th August, 1924, sanction expenditure of £833 8s. 4d. Work completed.			
OIREACHTAS.—Lavatory Accommodation	541	0	5
Estimated cost £550. Ministry of Finance letter of 29th November, 1924, sanctions expenditure of £541 0s. 5d. Work completed.			
MINISTRY OF FINANCE.—Stationery Office	702	1	1
Estimated cost £1,269. Ministry of Finance letter S1/1/24 of 14th January, 1924, sanctions expenditure £1,269. Work in progress.			
MINISTRY OF HOME AFFAIRS.—Crumlin D.M.P. Station.—Restoration ...	289	11	4
Estimated cost £310. Ministry of Finance letter 936 of 22nd August, 1923, sanctions estimated expenditure £310. Work completed.			

	£	s.	d.
MINISTRY OF HOME AFFAIRS.—Kill o' the Grange D.M.P. Station ...	5	3	3
Estimated cost £3,900. Ministry of Finance letter 936/2 of 22nd August, 1923, sanctions expenditure not exceeding £3,900. Work in progress.			
MINISTRY OF AGRICULTURE, IRISH LAND COMMISSION.—Sanitary accommodation ...	270	0	0
Estimated cost £517. Ministry of Finance letter 631/57 of 20th November, 1923, sanctions expenditure £517. Work in progress.			
MINISTRY OF INDUSTRY AND COMMERCE, SHIP STREET.—Adaptation of Blocks I.K. and 1st and 2nd floors of Block L. ...	265	4	3
Estimated cost £1,450. Ministry of Finance letter S1/11/24 of 13th March, 1924, sanctions expenditure £1,450. Work in progress.			
POST OFFICE.—Post Office Engineers, Leitrim House ...	4,560	0	5
Ministry of Finance letter 631/29 of 4th October, 1923, sanctions estimated expenditure £5,000 and letter 631/29 of 6th October, 1923, £400 for furniture. Work in progress.			
MINISTRY OF EXTERNAL AFFAIRS, HIGH COMMISSIONER, LONDON.—Accommodation ...	2,028	2	0
Ministry of Finance letter 657 of 11th August, 1923, sanctions expenditure £1,109, £500 of which is recoverable from Landlord of premises; and letter 657 of 19th March, 1924, sanctions further expenditure of £1,670. Work in progress.			
ADJUTANT GENERAL'S QUARTERS.—Royal Hospital ...	33	10	0
Estimated cost £370. Ministry of Finance letter S1/25/24 of 11th June, 1924. Work in progress.			
TOTAL, SPECIAL WORKS ...	£9,528	1	1

No. 22.—WORKS OF 1922-23 OR PRIOR YEARS FOR WHICH THERE IS NO PROVISION IN THE ESTIMATES FOR 1923-24.

Special 22/3	OIREACHTAS.—Ministers' Hostel, College of Science ...	82	13	3
	Estimated cost £630. Expended £714 12s. 3d. Ministry of Finance letter 631/60 of 30th November, 1923, gives covering sanction to expenditure of £711 0s. 3d. Work completed.			
„	OIREACHTAS.—Seanad Dining Room ...	632	15	5
	Ministry of Finance letter E73/2 of 23rd February, 1923, sanctions expenditure of £600. Work completed.			
„	OIREACHTAS.—Seanad adaptation... ..	678	10	0
	Estimated cost £1,300. Expended £905 10s. 10d. Work completed according to modified scheme. Ministry of Finance letter 631/41 of 1st December, 1923.			
„	OIREACHTAS.—Post Office	74	6	0
	Estimated cost £80. Work completed.			
„	MINISTRY OF FINANCE.—Revenue Headquarters, Dublin Castle ...	3,215	17	1
	Estimated cost £2,955 6s. 1d. Ministry of Finance letter S1/7/24 of 28th November, 1924.			
14 of 22/3	MINISTRY OF FINANCE, Inland Revenue, Dublin Castle.—Stamping Department	1,461	10	0
	Ministry of Finance letter 631/11 of 6th September, 1923, sanctions £3,116, and Ministry of Finance letter 631/11 of 15th April, 1924, sanctions £339. Expended £2,879 4s. 9d. Work in progress.			
„	MINISTRY OF FINANCE, Inland Revenue, Athlone.—Sanitary accommodation	109	10	0
	Estimated cost £100. Work completed.			

		£	s.	d.
14 of 22/3	MINISTRY OF FINANCE.—Inland Revenue, Cork ... Ministry of Finance letter 23/39 of 15th August, 1924, gives covering sanction to expenditure of £511 12s. 10d. Work completed.	511	12	10
„	OFFICE OF PUBLIC WORKS.—Workshops, Kildare Street ... Estimated cost £850. Ministry of Finance letter E80/1 sanctions expenditure £850. Expended £792 6s. 8d. Saving due to modification of scheme. Work completed.	648	0	2
Special 22/3	MINISTRY OF INDUSTRY AND COMMERCE, SHIP STREET ... Estimated cost £6,758. Ministry of Finance letters 631/22 of 24th March, 1923, and 631/29 of 9th May, 1923, sanction expenditure £2,570. Work completed. Further payment to be made. Ministry of Finance letter S/1/11/24 of 27th November, 1924, gives covering sanction for excess expenditure of £4,188 14s. 8d.	6,756	14	2
14 of 22/3	MINISTRY OF HOME AFFAIRS.—General Prisons Board ... Ministry of Finance letter 23/4 of 14th December, 1922, sanctions expenditure not exceeding £500. Work in progress.	455	15	3
Special 22/3	POST OFFICE.—Newcastle Cable Hut ... Ministry of Finance letter 661/14 of 16th July, 1924, sanctions expenditure of £351. Expended £291 3s. 6d. Work completed.	44	0	0
„	POST OFFICE.—Blackwater Cable Hut ... Ministry of Finance letter 183/19 of 2nd January, 1923, sanctions expenditure £330. Work in progress.	166	10	0
„	POST OFFICE.—Savings Bank ... Ministry of Finance letters 23/45 of 20th December, 1923, and 25th November, 1924, sanction expenditure. Expended £1,635 6s. 5d. Work completed.	853	7	9
„	POST OFFICE.—Denmark Street, Post Office Factory ... Ministry of Finance letter of 3rd May, 1923, sanctions expenditure £670. Expended £337 1s. 9d. Saving due to modification of scheme. Work completed.	273	7	9
„	POST OFFICE, FOWLER HALL.—Adaptation ... Ministry of Finance letter S38/15/24 of 9th October, 1924, sanctions expenditure £5,244. Expended £5,126 8s. 8d. Work completed.	3,113	2	7
„	POST OFFICE, TALBOT HOUSE.—Adaptation for Accounts Branch ... Ministry of Finance letter 23/35 of 30th November, 1923, sanctions expenditure £3,363 14s. 5d. Expended £3,363 14s. 5d. Work completed.	1,300	16	4
„	POST OFFICE.—Middle Abbey Street Post Office ... Estimated cost £930. Ministry of Finance letter 23/18 of 31st October, 1923, sanctions expenditure £930. Expended £912 3s. 4d. Work completed. Further payment to be made.	91	2	11
„	POST OFFICE.—Factory, St. John's Road ... Ministry of Finance letter to General Post Office S.38/21/24 of 30th July, 1924, sanctions expenditure £2,300. Work in progress.	1,084	9	6
10 of 22/3	POST OFFICE, BALLYBROPHY.—Residence ... Estimated cost £414. Expended £300 10s. 8d. Saving due to modification in requirements. Work completed.	76	6	8

				£	s.	d.
11 of	POST OFFICE, ENNISCORTHY	...	...	258	5	0
22/3	Estimated cost £285.	Work completed.				
12 of	G.P.O., DUBLIN.—Rebuilding	...	...	136	7	8
22/3	Estimated cost £600,000.	Expended £9,090 12s. 5d.				
	Work postponed.					
9 of	POST OFFICE, BAGENALSTOWN	...	...	1	9	9
22/3	Remanet.					
Special	SUNDRY DEPARTMENTS.—Compensation Commission	...		107	18	8
22/3	Ministry of Finance letters 631/2 of 11th January, 1923, and 1st October, 1924, sanction expenditure of £794 7s. 7d., part recoverable from British Government.					
	Expended £794 7s. 7d. Work completed.					
1 of	GOVERNMENT OFFICES, MERRION STREET	...	...	3,696	10	10
22/3	Expended £337,305 1s. 1d. Estimated cost £336,000.					
	Ministry of Finance letter 76/5 of 27th November, 1923, gives covering sanction to expenditure £3,696 10s. 10d. during 1923-24. Work completed.					
14 of	GOVERNMENT OFFICES.—Protection work	...	...	9	8	10
22/3	Remanet.					
,,	DUBLIN CASTLE STORE	...	...	208	2	8
	Estimated cost £400. Expended £351 12s. 8d.					
	Work in progress.					
	TOTAL, WORKS OF 1922-23, etc.	...	...	£26,048	11	1

P. T. DIXON,

Deputy Accountant

OFFICE OF PUBLIC WORKS,

29th November, 1924.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.
A.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c. ...	£ 23,080	£ s. d. 20,933 2 11	£ s. d. 2,146 17 1	£ s. d. —
B.—Special Railway Undertakings ...	2,750	3,575 16 2	—	825 16 2
C.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 ...	28,878	28,878 4 0	—	4 0
D.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Burtonport, Carndonagh, and Letterkenny Railways.				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £1,510	1,510	1,510 0 0	—	—
<i>Deduct</i> :—	£			
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	56,218	54,897 3 1	2,146 17 1	826 0 2
	1,000	—	1,000 0 0	—
TOTAL—				
<i>Original</i> ... £54,708				
<i>Supplementary</i> ... 510				
	£ 55,218	54,897 3 1	1,146 17 1	826 0 2

Surplus to be surrendered ... £320 16 11

Extra Receipts payable to Exchequer :—

Estimated. Realized.

Interest (less Income Tax) from Dublin and South Eastern Railway Company ...

£ s. d.
8,073 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to failure of some of the County Councils to present applications in time to qualify for the Government contributions before the close of the financial year.
- B.—The losses on the working of the Mineral Railways proved heavier than was anticipated.

P. T. DIXON,
Deputy Accountant.

P. HANSON,
Chairman and Accounting Officer.

OFFICE OF PUBLIC WORKS,
28th November, 1924.

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, 1924.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	AMOUNT.
		£ s. d.
Athenry and Tuam Extension ...	One year to October, 1923	172 13 11
Ballinrobe and Claremorris ...	One and a half years to October, 1923 ...	1,295 7 11
Ballinascarthy, Timoleague, &c. ...	Half-year to December, 1922	350 0 0
Cavan and Leitrim No. 1 ...	One year to May, 1923 ...	906 0 0
Cavan and Leitrim No. 2 ...	One year to May, 1922 ...	2,987 14 0
Cork and Muskerry ...	Half-year to December, 1922	750 0 0
Dublin and Blessington Tramway Co., Co. Wicklow ...	One year to June, 1923 ...	400 0 0
Donoughmore Extension ...	Half-year to December, 1922	300 0 0
Headford and Kenmare ...	One and a half years to April, 1923 ...	1,800 0 0
Killorglin and Valentia ...	One and a half years to April, 1923 ...	2,100 0 0
Loughrea and Attymon ...	Half-year to April, 1923 ...	432 19 10
Schull and Skibbereen ...	One and a half years to December, 1922 ...	1,710 0 0
South Clare ...	One and a half years to April, 1922 ...	3,600 0 0
West Clare ...	One and a half years to April, 1922 ...	4,128 7 3
		£ 20,933 2 11

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, 1924.

(1) ISSUED to the Board of Works by the National Debt Commissioners, 1897-8 to 1923-24—£552,000.

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

£28,878 4 0

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

WORK.	Estimated Cost.	Treasury Contribution, Proposed or Authorised.	AMOUNT EXPENDED		
			To 31st March, 1923.	In the Year 1923-24.	Total to 31st March, 1924.
	£	£ 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	†85,130	85,130 0 0	83,816 13 11	941 6 7	84,758 0 6
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
£	—	588,897 1 0	595,450 18 4	941 6 7	596,392 4 11

* 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 issue 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 £29,533 11s. 9d. 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 Dept., 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 later, the Ministry of Fisheries) 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, 1924 ...	552,000
Balance remaining unissued ...	£48,000

	£	s.	d.
NOTE.—The receipts from the Coach and Steamer Services to 31st March,			
1923, amounted to ...	31,688	12	9
Receipts in the Year 1923-24 ...	6	0	8
	<u>£31,694</u>	<u>13</u>	<u>5</u>

P. T. DIXON,
Deputy Accountant.

OFFICE OF PUBLIC WORKS, DUBLIN,
28th November, 1924.

PROPERTY LOSSES ADVANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for payments by way of
LOANS FOR PURPOSES OF RECONSTRUCTION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Loans for Purposes of Reconstruction	100,000	44,583 14 11	55,416 5 1	—
Surplus to be surrendered			<u>£55,416 5 1</u>	

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.

P. T. DIXON,
Deputy Accountant.

P. HANSON,
Chairman and Accounting Officer.

OFFICE OF PUBLIC WORKS,
29th November, 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.

PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 ...	6,000,000	3,623,294	0 9	2,376,705	19 3	—	
B.—Compensation for Damage after 11th July, 1921 ...	4,000,000	50,574	5 2	3,949,425	14 10	—	
C.—Fees to Counsel, and Miscellaneous Expenses ...	5,000	23,619	5 7	—		18,619	5 7
D.—Reconstruction Loans in Cork ...	30,000	—		30,000	0 0	—	
E.—Compensation for Damage to Railways after 11th July, 1921	350,000	285,654	19 1	64,345	0 11	—	
F.—Remuneration, &c., of Government Consulting Engineer ...	—	3,830	0 0	—		3,830	0 0
TOTAL	£ 10,385,000	3,986,972	10 7	6,420,476	15 0	22,449	5 7
Surplus to be surrendered ...				£6,398,027 9 5			

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...	—		809	17 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of awards made by the Compensation (Ireland) Commission, and the amount thereof, were less than anticipated.
- B.—Saving due to delay incidental to the passing of legislation, investigation of claims, and disposal of cases by the Courts.
- C. and E.—Expenditure could not be accurately estimated. Included in Subhead C. is a sum of £13,284, being a payment in respect of the Saorstát share of the cost of the Compensation (Ireland) Commission for the Years 1922-23 and 1923-24. Special provision is made in the Estimates for 1924-25 for this service.
- D.—The hearing of claims and issue of awards earlier than was anticipated, in respect of damage to property in Cork, obviated the necessity for making any advances under this Subhead.
- F.—By authority of the Minister for Finance (F.142/8/24), a Special Subhead has been raised in this account to cover the remuneration of the Government Consulting Engineer.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
29th November, 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.

PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for certain payments of 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.
A.—Compensation, including Costs and Expenses in cases of Final Decrees under the Criminal Injuries (Ireland) Acts in respect of Death or Injuries sustained within the period 21st January, 1919, to 11th July, 1921 ...	200,000	206,900 1 2	—		6,900	1 2
B.—Compensation, including Costs and Expenses in certain cases where Members of British Crown Forces suffered Injury or Death through Breaches of the Truce of 11th July, 1921 ...	150,000	113,821 7 1	36,178	12 11	—	
C.—Compensation, including Costs and Expenses, so far as payable in Cash, in respect of Death or Injuries sustained since 21st January, 1919, in cases within the terms of Reference of the Compensation (Personal Injuries) Committee ...	150,000	72,335 10 0	77,664	10 0	—	
D.—Ex Gratia Payments heretofore sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	550	620 11 3	—		70	11 3
E.—Compensation, including Costs and Expenses in cases of Final Decrees obtained under the Criminal Injuries (Ireland) Acts prior to 12th February, 1922, in respect of Death or Injuries sustained after 11th July, 1921, where the Death or Injury did not constitute a Breach of the Truce ...	—	6,511 16 6	—		6,511	16 6
F.—Incidental Expenses ...	—	156 11 10	—		156	11 10
TOTAL ...£	500,550	400,345 17 10	113,843	2 11	13,639	0 9

Surplus to be surrendered ... £100,204 2 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., and C.—It is not possible to estimate with any degree of accuracy the expenditure under these Subheads.

D.—The amount provided was in excess of the grants coming in course of payment in the period covered by this Account. Savings modified by the commutation for a lump sum of one grant under authority of the Minister for Finance. (File No. 776/3).

E. and F.—By authority of the Minister for Finance (File No. F/142/9/24), these special Subheads have been raised in this Account to cover expenditure not provided for in the Estimate.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

26th November, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, in respect of 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 Minister for 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	4,500	3,917 8 6	582 11 6	—
B.—Compensation Allowances	750	—	750 0 0	—
C.—Additional Allowances and Gratuities to Established Officers	12,000	14,269 5 6	—	2,269 5 6
BB.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	60,000	55,983 19 1	4,016 0 11	—
CC.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921	75,000	76,157 17 7	—	1,157 17 7
D.—Compassionate Gratuities	2,300	2,220 19 2	79 0 10	—
E.—Extra Statutory Grants	80	—	80 0 0	—
F.—Injury Grants	300	910 14 0	—	610 14 0
G.—Salary of Medical Referee, and occasional Fees to Doctors	125	155 8 0	—	30 8 0
H.—Repayment to British Exchequer in respect of Pensions of Civil Servants	135,000	126,833 9 9	8,166 10 3	—
I.—Repayment to British Exchequer in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary	1,350,000	1,180,387 12 7	169,612 7 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary :— <i>Original</i> Nil. <i>Supplementary</i> £49,000	49,000	—	49,000 0 0	—
K.—Pensions, etc., under Section 4 of the Superannuation and Pensions Act, 1923, to Members of the Criminal Investigation Department, etc., and to the Widows, Children, and Dependants of such Members— <i>Original</i> Nil. <i>Supplementary</i> £1,000	1,000	—	1,000 0 0	—
	£ 1,690,055	1,460,836 14 2	233,286 10 11	4,068 5 1
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (<i>See Supplementary Estimates</i>) ...	49,990	—	49,990 0 0	—
<i>TOTAL :—</i>				
<i>Original</i> £1,640,055 <i>Supplementary</i> 10	£ 1,640,065	1,460,836 14 2	183,296 10 11	4,068 5 1
Surplus to be surrendered ...			£179,228 5 10	

The expenditure charged against Subhead BB. includes a sum of £2,719 11s. 5d. in respect of Compensation Allowances paid in the period to Officers of the late Marlborough Street Training College. The expenditure charged against Subhead CC. includes a sum of £499 1s. 10d. representing an Additional Allowance of £75 per annum commuted, paid to an Officer of the late Marlborough Street Training College.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was not possible to estimate with any greater degree of accuracy the expenditure on this Service. None of the pensions for which provision was made in the Supplementary Estimate (Subheads J. and K.) came in course of payment in the period covered by this Account.

AIREACHT AIRGID,
(Ministry of Finance),
29th November, 1924.

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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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. ...	120,000	118,390 12 11	1,609	7 1	—	
TOTAL ...£	120,000	118,390 12 11			—	
Surplus to be surrendered ...		...£	1,609	7 1		

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer ...	—			122	4	10

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily approximate.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(MINISTRY OF FINANCE),
12th November, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor General.

SECRET SERVICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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	50,000	39,235 16 9	10,764 3 3	—
TOTAL ...£	50,000	39,235 16 9		—
Surplus to be surrendered ... £			10,764 3 3	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It was found possible to restrict expenditure to a lesser sum than was anticipated when framing this Estimate.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance).
19th January, 1925.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND (GRANT IN AID).

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for a GRANT IN AID for a CONTINGENCY FUND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Grant in Aid for a Contingency Fund	20,000	20,000	—	—
TOTAL£	20,000	20,000	—	—

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

12th November, 1924.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

IRELAND DEVELOPMENT GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.
	£	£ s. d.	£ s. d.	£
A.—Ireland Development Grant (Grant in Aid) ...	159,500	63,333 6 8	96,166 13 4	—
TOTAL	£ 159,500	63,333 6 8		—
Surplus to be surrendered ...	...	...	£ 96,166 13 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to the amendment of Sections 38 and 39 of the Irish Land Act, 1903, effected by the Land Law (Commission) Act, 1923, and the Land Act, 1923, the provision made as set forth in the Estimate was availed of only in so far as payments fell to be made prior to the dates of enactment of last mentioned Acts. Supplementary Estimates were taken in Land Commission and Universities and Colleges Votes to meet the balances which would otherwise have been payable from this Vote.

SEÓSAMH UA BRAONÁIN.

Accounting Officer.

AIREACHT AIRGID.

(Ministry of Finance).

13th November, 1924.

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, 1923-24.

GRANT IN AID.

STATEMENT showing RECEIPTS and PAYMENTS for the Year ended
31st March, 1924.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
From Vote of the Oireachtas :—				On account of Statutory charges on the Ireland Development Grant Account as prescribed in Sections 38 and 39 of the Irish Land Act, 1903 :—			
Ireland Development Grant (Grant in Aid) 1923-24. ...	63,333	6	8	To the Congested Districts Board ...	10,000	0	0
				To British Treasury towards deficiency in respect of Stock issued at a discount. (Excess Stock) ...	53,333	6	8
	£63,333	6	8		£63,333	6	8

B.—IRELAND DEVELOPMENT GRANT DEPOSIT ACCOUNT.
1923-24.

RECEIPTS.				PAYMENTS.			
	£	s.	d.		£	s.	d.
Balance on 1st April, 1923 ...	2	5	1	Balance in Interest bearing Account in Bank of Ireland on 31st March, 1924 ...	2	6	0
Interest on Deposit Account in Bank of Ireland in period 1st April, 1923, to 31st March, 1924			11				
	£2	6	0		£2	6	0

SEÓSAMH UA BRAONÁIN.

Accounting Officer.

3th November, 1924.

DEVELOPMENT FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for a 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.

AIREACHT AIRGID.
(Ministry of Finance),
12th November, 1924.

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, 1924.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1923	7,630	0 0	Advances by way of Grant :— Irish Agricultural Organiza- tion Society	3,220	0 0
From Vote for Develop- ment Fund, 1923-24	41,000	0 0	Department of Agriculture and Technical Instruction towards expenses on sundry approved services	17,297	0 0
On account of Loan made by Development Com- missioners to Irish School of Gardening for Women ...	225	0 0	Ministry of Fisheries for pur- pose of Fishery Develop- ment	3,000	0 0
Unexpended Balance of Grant for Fishery De- velopment surrendered by Department of Agri- culture and Technical Instruction ...	388	15 11			
			Balance on 31st March, 1924	25,726	15 11
	£ 49,243	15 11		£ 49,243	15 11

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
12th November, 1924.

EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, AND UNDER THE ELECTORAL ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924 compared with the Sum Granted, for Expenses under the REPRESENTATION OF THE PEOPLE ACT, 1918, and under the ELECTORAL ACT, 1923.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Expenses under the Representation of the People Act, 1918	54,000	2,728 15 4	51,271	4 8	—	—
A.1.—Expenses under the Electoral Act, 1923 :—						
<i>Original</i> Nil.						
<i>Supplementary</i> £29,010	29,010	8,936 7 2	20,073	12 10	—	—
	83,010	11,665 2 6	71,344	17 6	—	—
<i>Less :—</i>						
*Anticipated Savings on Original Subhead	29,000	—	29,000	0 0	—	—
TOTAL :—						
<i>Original</i> £54,000						
<i>Supplementary</i> 10						
£	54,010	11,665 2 6				
Surplus to be surrendered ... ..		...£	42,344	17 6		

*The Oireachtas authorized the transfer of this sum of £29,000 to meet expenses under the Electoral Act, 1923. (*Vide* Notes on Supplementary Estimate for £10 for the Service of the year 1923-24).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Only a few of the outstanding Claims were submitted for payment during the financial year.
- A. 1.—Owing to delay in the settlement of the Accounts for Printing, etc., it was possible to make payment within the financial year in a limited number of cases only.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
12th November, 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.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.
A.—Salaries and Wages ...	£ 3,094	£ s. d. 2,382 12 1	£ s. d. 711 7 11	£ s. d. —
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling ...	150	53 14 9	96 5 3	—
D.—Incidental Expenses ...	400	188 2 0	211 18 0	—
TOTAL ...£	4,644	3,624 8 10		—
Surplus to be surrendered ...		...£	1,019 11 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	— 4 2
Receipts from Sale of Catalogues payable to Stationery Office ...	—	3 8 0

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—As the Gallery was not open to the public until February, 1924, the vacancies on the Staff were not filled until the latter part of the financial year.
- C.—Saving due to the interval between the resignation of the late Director and the appointment of the present Director.
- D.—The cost of restoring, framing, glazing and carrying of pictures cannot be accurately estimated.

JAMES STEPHENS,

Accounting Officer.

NATIONAL GALLERY,
29th November, 1924.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1922-23 ...	—	—	—
Grant in Aid, 1923-24 ...	1,000	0	0
	1,000	0	0
Expended, 1923-24 ...	570	10	0
Balance to 1924-25 ...	£429	10	0

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for certain MISCELLANEOUS
EXPENSES, including certain GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Friendly Societies Registry— Salaries and Allowances ...	£ 1,040	£ s. d. 1,038 9 7	£ s. d. 1 10 5	£ s. d. —
B.—Grant in Aid of the Incorporated Law Society of Ireland ...	325	325 0 0	—	—
C.—Grants in Aid of Scientific Inves- tigation, &c. ...	2,700	2,700 0 0	—	—
D.—Grants to Students in Ireland	900	802 15 0	97 5 0	—
TOTAL ...£	4,965	4,866 4 7	98 15 5	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
E.—Salaries, Wages, and Allowances	1,550	1,179 6 1	370 13 11	—
F.—Travelling ...	250	132 5 8	117 14 4	—
TOTAL ...£	1,800	1,311 11 9	488 8 3	—
GROSS TOTAL ...£	6,765	6,177 16 4	587 3 8	—
			Surplus of Gross Estimate over Expenditure. £587 3 8	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £26 17 10	
G.—Appropriations in Aid ...	50	76 17 10		
NET TOTAL ...£	6,715	6,100 18 6	Total Surplus to be surrendered. £614 1 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving, which was due to reduction of Bonus, modified by a charge to this Subhead of a fee of £2 2s. in respect of an Award under the Savings Bank (Barrister) Act, 1876.
- D.—Saving due to the reduction of the amounts of the individual Grants from £150 to £144 per annum as from the commencement of the Academic Year 1923-24, and to the fact that one student relinquished his Grant on accepting an appointment in the State Laboratory.
- E and F.—Expenditure under these Subheads covers a period of nine months only. The Referee, whose appointment terminated on 28th February, 1923, was reappointed in July, the vacancy in the meantime remaining unfilled.
- G.—The fees received in connection with the Registration of Friendly Societies were greater than was anticipated.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
14th November, 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.

STATIONERY OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for 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 ...	28,000	22,405 11 2	5,594 8 10	—
B.—Carriage and Transit ...	5,000	1,467 12 3	3,532 7 9	—
C.—Incidental Expenses ...	725	414 6 0	310 14 0	—
D.—Telegrams, Telephones ...	150	172 5 10	—	22 5 10
E.—Printing, Paper, Binding, for the Dáil ...	11,000	4,744 6 8	6,255 13 4	—
F.—Dáil Debates ...	15,000	8,270 1 7	6,729 18 5	—
G.—Printing, Paper, Binding, for <i>Iris Oifigiúil</i> ...	2,000	1,847 19 1	152 0 11	—
H.—Printing, &c., Representation of the People Act ...	40,000	45,723 19 5	—	5,723 19 5
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	35,600	48,611 0 2	—	13,011 0 2
J.—Paper ...	53,500	48,290 13 0	5,209 7 0	—
K.—Miscellaneous Office Supplies ...	22,000	14,945 2 9	7,054 17 3	—
L.—Binding ...	12,000	14,072 8 5	—	2,072 8 5
M.—Books and Maps ...	6,000	5,064 13 1	935 6 11	—
GROSS TOTAL ...£	230,975	216,029 19 5	35,774 14 5	20,829 13 10
			Surplus of Gross Estimate over Expenditure. £14,945 0 7	
			Surplus of Appropriations in Aid realized. £4,024 11 9	
Deduct :—		Estimated.	Realized.	
N.—Appropriations in Aid ...	25,975	29,999 11 9		Total Surplus to be surrendered.
NET TOTAL ...£	205,000	186,030 7 8		£18,969 12 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the excess of the estimated over the actual personnel which was only partly counterbalanced by the extra attendance rendered necessary.
- B.—It was anticipated that the transit charges on supplies to National Army, Revenue, and Civic Guard Stations, would have amounted to the sum voted.
In the case of the Army it was decided that supplies be issued in bulk to Headquarters, from which station they were redistributed to Provincial Commands. This in part accounts for the saving.
The first issues to Civic Guard Stations were not made before October, 1923, so that only half a normal year's charges were incurred on this service.
- C.—The cost of removal of the Offices and Warehouse to permanent quarters, anticipated in the year 1923-24, formed the bulk of this estimate.
The actual expenses of removal were comparatively low, the new Offices being near those vacated.
- D.—Exceptional expenditure on telegrams was incurred in connection with the expediting of the 1923 Registers of Electors.
- E.—This estimate embraced in addition to printing of Bills and Acts and minor charges the Reports of Dáil and Seanad Committees. Although the numbers of Bills introduced and Acts passed were considerable, many of the accounts were not received in the financial year 1923-24, and no Binding charges were then incurred. Printing for Dáil and Seanad Committees did not amount to a heavy charge on this Vote.
- F.—This must necessarily remain a charge of some uncertainty as so much depends on the activities of both Houses. The saving is partly due to much improved prices under Contracts for printing the Debates in the last half of the financial year 1923-24.
- G.—Casual variation.
- H.—This estimate was framed for the production of a Register on the pattern existing prior to 1923. It was subsequently decided to add to the existing Dáil and Local Government Electors both the Seanad Electors and Jurors. The Borough Register of June, 1923, was therefore produced under new and necessarily more expensive contracts. At the same time adult suffrage was introduced, and this measure added considerably to the size of both Borough and County Registers.
- I.—Printing for Public Departments showed unexpected increases due to developments arising out of the transfer of Government. Considerable expenditure was incurred during the year on Army accounts for printing executed in 1922-23, and received for payment by the Stationery Office in 1923-24. Services "reserved" in 1922-23 became a charge on Saorstát Votes in 1923-24.
- J.—There was a considerable fall in the cost of paper throughout the year 1923-24.
- K.—Demands were less than anticipated and prices were better than in the previous year.
- L.—See Subheads I. and M.
- M.—The saving here is largely due to the fall in purchase of books from the British Revenue Commission, the expenditure on these records being borne on Subhead L.

The excesses under Subheads D., H., I., and L. have been sanctioned by Finance Letter S/60/12/24 of 8th January, 1925.

N.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realized.
	£	£ s. d.
(a) Premiums received for Agency for Sale of Government Publications	50	166 8 3
(b) Sales of Stationery Office Publications and Oireachtas Papers	775	3,417 6 8
(c) Advertisements in Official Publications	1,100	1,800 12 8
(d) Sales of Waste	270	—
(e) Sales of Parchments, etc., on account of Stationery Office by Inland Revenue	200	464 8 8
(f) Miscellaneous Sales	50	89 17 7
(g) <i>Iris Oifigiúil</i>	650	2,291 14 7
(h) Supplies to Repaying Departments	2,630	5,352 18 4
(i) Supplies to Local Authorities for Registration Purposes	20,000	15,408 17 4
(j) Commission on Supplies to Repaying Departments	250	1,007 7 8
TOTAL FOR APPROPRIATIONS IN AID	£25,975	29,999 11 9

(a) Premiums for 1922-23 are included in this total.

(b) The sales generally were much in excess of those anticipated.

- (c) Includes receipts from previous year and revenue from advertisements in Publications not previously available for advertising.
- (d) Sales of Waste Paper in year not brought to account by 31st March.
- (e) See (b).
- (f) Includes sales of old Typewriters returned to store in the year.
- (g) Includes returns for fifteen months ended March, 1924. The excess is due in part to extended sales and advertisements and also to increased rates for advertisements as from January, 1924.
- (h) Includes payments for supplies issued from stock in 1922-23 and not brought to account in that year.
- (i) Decrease due to claims unpaid by close of year.
- (j) See (h). Receipts in respect of Agency Services (Advances) were considerably in excess of those anticipated.

EXTRA REMUNERATION (exceeding £50).

(I.) Payment of a lump sum allowance of £300 was made to an Officer of another Department in respect of the period during which he acted as Controller (Finance Letter of 8th February, 1924).

(II.) Gross payments for overtime amounting to £86 7s. 3d., £63 18s. 9d., £53 12s. 11d., £51 7s. 2d., and £51 1s. 1d. were made respectively to five Lower Clerical Officers, and £67 9s. 7d. to an Assistant Warehouse Supervisor.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1924.

	£	s.	d.
Paper	18,424	14	0
Miscellaneous Small Stores (including Books for use of Public Service, Typewriters and Duplicators)	6,977	6	3
	£25,402	0	3

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

NOTES.

Overcharges of £133 12s. 11d. against Subhead L, and of £58 5s. 8d. against Subhead H, 1922-23, have been brought into account in the year 1923-24, and are advances recoverable from other Departments.

A sum of £112 charged in 1922-23 to Subhead H has since been ascertained to be properly chargeable to Subhead F in the account for that year.

Undercharges of £432 7s. 2d., £197 7s. 9d., £6 0s. 6d. (Subhead H), £56 1s. 10d. (Subhead I), £5 14s. 1d. (Subhead J), £26 12s. 1d. (Subhead K), £1 15s. 0d., and £2 15s. 11d. (Subhead L), 1922-23, were brought into account in the year 1923-24, as it was ascertained that they were not advances recoverable from other Departments.

Subhead K.—£5 8s. 3d. was paid for the repair of a Typewriter accidentally damaged by a fall.

S. B. Ó FAOILLICHÁIN,
Accounting Officer.

STATIONERY OFFICE,
29th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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	35,457	33,814 10 2	1,642 9 10	—
B.—Travelling Expenses ...	5,400	4,404 15 10	995 4 2	—
C.—Legal Expenses ...	750	280 19 0	469 1 0	—
D.—Waterford Revaluation ...	2,250	1,889 1 5	360 18 7	—
E.—Incidental Expenses ...	115	101 18 5	13 1 7	—
F.—Telegrams and Telephones ...	140	129 17 5	10 2 7	—
G.—Fees to Referees ...	1,000	—	1,000 0 0	—
GROSS TOTAL £	45,112	40,621 2 3	4,490 17 9	—
			Surplus of Gross Estimate over Expenditure. £4,490 17 9	
			Surplus of Appropriations in Aid realized. £1,242 11 11	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	7,920	9,162 11 11	Total Surplus to be surrendered.	
NET TOTAL £	37,192	31,458 10 4	£5,733 9 8	

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.—Owing to the employment of members of the Valuing Staff on work for the Compensation (Ireland) Commission, a considerable portion of the Annual Revision Work was deferred under the provisions of the Valuation (Postponement of Revision) Act, 1923.
- C.—Expenditure upon this Subhead is practically beyond the Department's control, being dependent upon the number and nature of appeals lodged against Valuations.

- D.—The appeal stage of the Waterford Revaluation work was not reached during the year and the expenditure was, therefore, less than anticipated.
- E.—Expenditure fell below expectations in consequence of the postponement of portion of the Annual Revision Work.
- F.—The cost of Telephone services was less than expected.
- G.—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.
- H.—Appropriations in Aid. The receipts include £490 due by certain County Councils in 1922-23 and paid during 1923-24. Sums amounting to £292 10s., payable during the year by certain County Councils, are outstanding, while the sum of £120 payable by the Limerick County Council on the 1st October, 1922, has not yet been received. The amounts payable by the Waterford County Borough Council during 1922-23, were recovered during 1923-24. Receipts from Fees and miscellaneous sources are of a fluctuating nature, and were greatly swollen during 1923-24 by demands for certificates of valuation under the provisions of the new Land Act, while the amount of costs and expenses allowed to the Department in Appeals against Valuations was also much above the average.

	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	6,002	10	0
Amounts recovered from certain County Councils in Ireland in respect of arrears of cost payable in the Year 1922-23	—	490	0	0
Proportion of cost to be paid by the County Borough of Waterford under 61 and 62 Vict., c. 37	1,125	1,338	0	11
Fees under Act 23 Vict., c. 4, s. 9	500	{ 1,211 6 6 120 14 6		
Miscellaneous Receipts				
	£7,920	£9,162	11	11

EXTRA REMUNERATION (exceeding £50).

One officer received £86 17s. 9d. from the Vote for the Ministry of Defence while on loan to that Ministry.

Salaries paid out of the Vote to officers lent to certain other Departments, as indicated, were as follows:—The Compensation (Ireland) Commission (seven officers) £3,633 1s. 2d.; the Ministry of Defence (Finance) (one officer) £228 14s. 3d.; the Ministry of Industry and Commerce (one officer) £273 8s. 1d.; and the Revenue Commissioners' Department (one officer) £11 8s. 0d.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,
1st November, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the Office of the COMMISSIONERS OF CHARITABLE DONATIONS and BEQUESTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages	2,823	2,812 5 9	10 14 3	—
B.—Law Costs	100	72 17 3	27 2 9	—
C.—Travelling and Incidental Expenses, including Telegrams and Telephones	40	30 6 2	9 13 10	—
GROSS TOTAL ...£	2,963	2,915 9 2	47 10 10	—
			Surplus of Gross Estimate over Expenditure. £47 10 10	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
D.—Appropriations in Aid ...	48	48 14 2	£ 14 2	
NET TOTAL ...£	2,915	2,866 15 0	Total Surplus to be surrendered. £48 5 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

THOMAS BODKIN,

Secretary and Accounting Officer.

30th July, 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.

• NATIONAL HEALTH INSURANCE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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	93,060	80,165 8 2	12,894 11 10	—
B.—Travelling	9,300	7,856 0 4	1,443 19 8	—
C.—Special Inquiries and Services	10	—	10 0 0	—
D.—Insurance Stamps	550	405 16 4	144 3 8	—
E.—Incidental Expenses	463	229 10 7	233 9 5	—
F.—Telegrams—Telephones	390	429 7 2	—	39 7 2
CONTRIBUTIONS, BENEFITS, &c.				
<i>I. Statutory Contributions.</i>				
G.1.—Medical and Sanatorium Benefits (Grants in Aid)	44,000	44,000 0 0	—	—
G.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid)	150,000	113,950 0 0	36,050 0 0	—
<i>II. Special Grants.</i>				
H.—Expenses of Medical Certification	51,200	50,105 4 9	1,094 15 3	—
J.—Expenses of Members of Insurance Committees	690	579 0 0	111 0 0	—
GROSS TOTAL	£ 349,663	297,720 7 4	51,981 19 10	39 7 2
			Surplus of Gross Estimate over Expenditure. £51,942 12 8	
			Surplus of Appropriations in Aid realized. £7,925 18 4	
<i>Deduct :—</i>	Estimated.	Realized.		
K.—Appropriations in Aid	1,000	8,925 18 4	Total Surplus to be surrendered. £59,868 11 0	
NET TOTAL	£ 348,663	288,794 9 0		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			—	1,508 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due partly to transfer of officers of the Department to other Ministries, and partly to vacancies in the permanent Staff remaining unfilled.
- B.—Saving due partly to vacancies in outdoor Staff and partly to diminished travelling on the part of the outdoor Staff in the earlier months of the financial year owing to the unsettled state of the country.
- C.—No special enquiries.
- D. and E.—The expenditure under these Subheads was not so great as anticipated.
- F.—The expenditure was in excess of the Estimate owing to the fact that the Estimate furnished by the Post Office was exceeded. The excess under this Subhead has been authorized by Ministry of Finance Letter S/60/6/24.
- G.1.—Under this Subhead the actual amount voted was drawn from Vote to Fund.
- G.2.—The sum required under this Subhead was not so great as anticipated.
- H.—The actual amount expended was less than anticipated.
- J.—The expenditure was less than anticipated.
- K.—Appropriations in Aid:—

The sum of £8,925 18s. 4d. was repaid by Ministry of Labour for Northern Ireland, representing payments made out of the Vote of the Department during the month of March, 1922, on behalf of that Ministry. The amount to be repaid in respect of other services in connection with the severance of the Saorstát National Health Insurance Fund from that of Northern Ireland has yet to be ascertained.

EXTRA RECEIPTS.

	£	s.	d.
Costs recovered	11	12	0
Cost of Administration of Exempt Persons, Deposit Contributors, and Irish Migratory Labourers Funds, 1923	1,406	15	8
Cost of Officers acting as Managers to Approved Society 95, 1922-23 ...	71	14	3
Cost of Administration of Approved Societies Guarantee Fund, 1923 ...	17	14	2
Cash surplus in respect of sums returned to Sub-Accountant by Pay Clerks ...	1	0	5
TOTAL	£1,508	16	6

EXTRA REMUNERATION (exceeding £50).

From the Stationery Office Vote one officer received £300, and a second officer received £102 19s. 0d. in respect of his services with the North-Eastern Boundary Bureau, out of the Temporary Commission Vote.

This Account includes a sum of approximately £4,335 in respect of Salaries, &c., of Staff temporarily lent to other Departments, and a sum of £85 6s. 1d. paid to Ministry of Health, London, in respect of an officer temporarily loaned to this Department.

J. A. GLYNN,
Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
25th November, 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.

COUNTY COURT OFFICERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries, Allowances and Expenses of various COUNTY COURT OFFICERS, Bonus to CHAIRMEN of QUARTER SESSIONS and RECORDERS and to CLERKS of the CROWN AND PEACE, and for the Expenses of Revision.

Services.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries— <i>Original</i> ...	60,383	54,702 4 9	5,680 15 3	—	—	—
AA.—Salaries— <i>Supplementary</i>	890	926 2 0	—	—	36 2 0	—
B.—Allowances ...	13,455	12,940 16 8	514 3 4	—	—	—
C.—Travelling, &c., Expenses	5,620	4,792 9 11	827 10 1	—	—	—
D.—Expenses of Revision ...	315	270 0 0	45 0 0	—	—	—
DD.—Preparation of Jurors' Lists ...	—	28 11 9	—	—	28 11 9	—
	£ 80,663	73,660 5 1	7,067 8 8	—	64 13 9	—
<i>Deduct :—</i>						
Anticipated Savings on various Subheads ...	880	—	880 0 0	—	—	—
(See Supplementary Estimates)						
GROSS TOTAL—						
<i>Original</i> ... £79,773						
<i>Supplementary</i> ... 10						
	79,783	73,660 5 1	6,187 8 8	—	64 13 9	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £6,187 14 11			
<i>Deduct :—</i>						
E.—Appropriations in Aid ...	4,570	5,303 18 7				
			Surplus of Appropriations in Aid realized. £7 3 18 7			
NET TOTAL—						
<i>Original</i> ... £75,203						
<i>Supplementary</i> ... 10						
	£ 75,213	68,356 6 6	Total Surplus to be surrendered. £6,856 13 6			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings mainly due to (1) vacancy caused by the death of a Clerk of the Crown and Peace; (2) the provision made for an increase in the claims of Registrars acting in Compensation cases not being fully required; and (3) the payments to Process Servers and for Bonus being less than was anticipated. The expenditure on Registrars and Process Servers depends on how the Sessions fall within the financial year.
- AA.—The provision made was inadequate owing to the Hilary Sessions of 1924, for the West Riding of County Cork, being more prolonged than was anticipated.
- B.—The provision made for Bonus proved to be more than was required and there were also savings in the amounts provided for Insurance contributions, Winter Assizes and the replacement of destroyed folios.
- C.—An increase was anticipated in consequence of the hearing of compensation claims but was not fully required.
- D.—The Revision Sessions for County Dublin occupied less time than was expected.
- DD.—A special Subhead was opened with the authority of the Minister for Finance (628/6) to cover the payment of remuneration to two local officers for executing directions received by them for the preparation of Jurors' Lists.

E.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
Jurors' Lists	2,900	2,975	12	8
Fees: Publicans' Licences	1,600	2,200	0	0
Bankruptcy Fees	70	128	5	11
	£4,570	5,303	18	7

Jurors' Lists In one County there was no revision, but as an offset against this, arrears were paid by two others in respect of the previous year's revision.

Fees: Publicans' Licences These fees are collected and paid over by the Revenue Department, and the increase is due to the general resumption of licensing sessions following on the restoration of normal conditions.

Bankruptcy Fees As these receipts are of a fluctuating nature the continuance of the upward tendency indicated in recent years was not anticipated when framing the Estimate.

This Account includes Bonus at ordinary Civil Service rates paid (1) to the Clerks of the Crown and Peace, 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),
14th November, 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.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 Officer and Staff ...	5,553	5,113 8 8	439 11 4	—
B.—State Solicitors— Original ... £27,001 Supplementary 4,000	31,001	32,313 14 9	—	1,312 14 9
C.—Under Sheriffs ...	5,900	5,644 7 5	255 12 7	—
D.—Bailiffs ...	2,600	964 16 8	1,635 3 4	—
E.—Prosecutors, &c. ...	5,000	3,495 12 2	1,504 7 10	—
F.—Fees to Counsel— Original ... £3,000 Supplementary 1,000	4,000	4,496 6 6	—	496 6 6
G.—General Law Expenses ...	2,800	1,862 8 7	937 11 5	—
GG.—Expenses of Litigation in U.S.A. about Dail Funds— Original ... Nil Supplementary £5,000	5,000	4,150 1 7	849 18 5	—
H.—Defence of Public Officials	1,000	106 17 11	893 2 1	—
I.—Assize Expenses ...	1,500	66 0 0	1,434 0 0	—
II.—Losses ...	—	4 3 0	—	4 3 0
	£ 64,354	58,217 17 3	7,949 7 0	1,813 4 3
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate) ...	4,843	—	4,843 0 0	—
GROSS TOTAL :— Original ... £54,354 Supplementary 5,157	59,511	58,217 17 3	3,106 7 0	1,813 4 3
Deduct :— J.—Appropriations in Aid— Original ... £200 Supplementary 50	Estimated. 250	Realized. (83 15 11)	Surplus of Gross Estimate over Expenditure. £1,293 2 9	
NET TOTAL :— Original ... £54,154 Supplementary 5,107	£ 59,261	57,534 1 4	Surplus of Appropriations in Aid realized. £433 15 11	
			Total Surplus to be surrendered. £1,726 18 8	

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer			—		14	3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancy in the post of Assistant to Attorney-General for portion of the period.
- B.—Excess due to promotions and new appointments in the office of the Chief State Solicitor, modified by a small saving in respect of an officer transferred from Treasury Solicitor's office and a reduction in Bonus.
- C.—Saving due to vacancies.
- D.—The number of appointments made was less than was anticipated, and many of them were only for portion of the period during which the Enforcement of Law (Occasional Powers) Act, 1923, was in operation.
- E.—The amount which came in course of payment was less than was anticipated owing to restricted operations of the Courts during part of the period, and delay in the rendering of claims for recoupment by Counties and County Boroughs.
- F. and G.—The expenditure on these Subheads is dependent on the number and nature of the prosecutions and can only be approximately estimated. See also note to Subhead E.
- GG.—The amount of expenses falling to be paid within the financial year was less than was anticipated.
- H.—It is not possible to estimate with any accuracy the amount required under this Subhead in any year.
- I.—Saving due to fact that no Assizes were held.
- II.—This Subhead was opened under the authority of the Minister for Finance (S. 74/5/24), to cover the loss of a sum of £3 16s. 6d. cash, stolen from the office of the Chief State Solicitor. An irrecoverable over-payment of 6s. 6d., made to a temporary clerk in that office who left without notice has been written off with the authority of the Minister for Finance (F. 200/34/24) and has also been charged to this Subhead.
- J.—Costs recovered were more than was anticipated when framing the Estimate.

EXTRA REMUNERATION (exceeding £50).

From this Vote, one Clerical Officer (£250) received £57 ls. 1d., in respect of over-time. The Assistant Junior Counsel to the Attorney-General (£650) received fees amounting to £212 2s. 0d. in respect of cases in which he was briefed by the Government.

This Account includes sums of approximately £332, in respect of Salaries, &c., of Staff temporarily lent to other Departments.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),
29th November, 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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for Expenditure in connection
with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
HAULBOWLINE DOCKYARD :				
Provision for repayment to British Government of outstanding liability in respect of maintenance of the Dockyard during 1922-23, and estimated cost of maintaining the Dockyard during 1923-24. ...	85,000	36,512 13 1	48,487 6 11	—
TOTAL ...£	85,000	36,512 13 1		—
Surplus to be surrendered	...£	48,487 6 11		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	646 4 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

In consequence of representations made by the Government of the Saorstát, the claim in connection with the outstanding liability to the British Government in respect of maintenance of the Dockyard during 1922-23 was considerably reduced.

The provision made for maintenance was in excess of the amount which would normally have been required, and owing to the carrying out at the Dockyard of certain repair and refitting work for Public Departments on a repayment basis, the actual cost of maintenance was further substantially reduced.

AIREACHT AIRGID,

(Ministry of Finance),

25th November, 1924.

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.

MINISTRY OF HOME AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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	22,366	18,704 8 0	3,661 12 0		—	
A.A.—Film Censorship ...	—	158 4 11	—		158 4 11	
B.—Travelling and Subsistence ...	500	233 3 9	266 16 3		—	
C.—Incidental Expenses ...	500	635 18 4	—		135 18 4	
D.—Telegrams and Telephones ...	180	260 16 0	—		80 16 0	
E.—Expenses of Winding up Affairs of late Dáil Éireann Courts, including Remuneration of certain Judges of Dáil Éireann Supreme Court	6,000	2,096 19 10	3,903 0 2		—	
TOTAL ...£	29,546	22,089 10 10	7,831 8 5		374 19 3	

Surplus to be surrendered ... £7,456 9 2

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts Payable to Exchequer ...	—			135	17	6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Vacancies remained unfilled for a large portion of the year, a considerable saving was effected in the cost of Administration of the Aliens Restrictions Act, and there was a decrease for six months of the year in the Bonus payable on Salaries. Expenditure under this head includes a payment of £200 to the British Home Office for services rendered in connection with the Administration of the Aliens Restrictions Act.

A.A.—Expenses in connection with the Censorship of Films Act, 1923, have been charged to this Subhead, which was opened by direction of the Ministry of Finance (Ministry of Finance Minute E. 137/1 of 19th May, 1924). The expenses incurred include Film Censor's Salary at the rate of £250 per annum inclusive (Ministry of Finance Minute E. 137/1 of 24th July, 1923), Salary of an established Shorthand Typist (Ministry of Finance Minute E. 137/2/24 of 9th February, 1924) and cost of projecting films for censorship (Ministry of Finance Minute 631/47 of 6th September, 1923).

B.—Variable nature of Service.

C.—The cost of publication of notices in the public press was greater than had been anticipated. Ministry of Finance sanction was obtained to meet expenditure in excess of Grant on this Subhead out of savings on other Subheads of the Vote (Ministry of Finance Minute S/60/2/24 of 25th January, 1924).

D.—Variable nature of Service. Ministry of Finance sanction was obtained to meet expenditure in excess of Grant on this Subhead out of savings on other Subheads of the Vote (Ministry of Finance Minute 738/64 of 22nd November, 1923).

E.—The examination and payment of claims arising out of the late Dáil Courts did not proceed as rapidly as had been anticipated and the payment of remuneration to Judges of Dáil Éireann Supreme Court ceased in August, 1923.

Note.—This Account includes a sum of approximately £660 in respect of Salaries, &c., of Staff temporarily lent to another Department. The Accounts of other Departments include the sum of approximately £1,810 in respect of Salaries, &c., of Staff temporarily lent to this Department.

EINRÍ Ó FRIGHIL,
Accounting Officer.

27th November, 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.

CIVIC GUARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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.	£ s. d.	
A.—Salaries, Wages, and Pay	947,114	886,627 7 8	60,486 12 4	—	—	
A.1—Refund of provisional Pension Deductions ...	—	587 8 4	—	—	587 8 4	
B.—Allowances ...	74,825	50,597 1 9	24,227 18 3	—	—	
C.—Subsistence Allowances ...	20,000	7,605 9 10	12,394 10 2	—	—	
D.—Travelling Expenses ...	20,000	14,127 7 11	5,872 12 1	—	—	
E.—Clothing ...	30,000	28,726 4 11	1,273 15 1	—	—	
F.—Accoutrements ...	500	1 10 0	498 10 0	—	—	
G.—Barrack Rents ...	100	—	100 0 0	—	—	
H.—Barrack Bedding and Furniture ...	16,000	15,696 11 0	303 9 0	—	—	
I.—Fuel, Light, and Water ...	21,000	9,803 17 2	11,196 2 10	—	—	
J.—Incidental Expenses ...	3,000	5,199 4 5	—	2,199 4 5	—	
K.—Transport Service ...	15,000	13,180 7 9	1,819 12 3	—	—	
L.—Telegrams and Telephones	5,000	3,170 4 4	1,829 15 8	—	—	
M.—Escort and Conveyance of Children under Children Act, 1908 ...	400	376 6 11	23 13 1	—	—	
N.—Compensation for Damages and Losses ...	2,000	3,388 7 1	—	1,388 7 1	—	
P.—Expenses of Appointment Officers ...	—	1 4 0	—	1 4 0	—	
GROSS TOTAL ...£	1,154,939	1,039,088 13 1	120,026 10 9	4,176 3 10	—	
			Surplus of Gross Estimate over Expenditure. £115,850 6 11			
			Surplus of Appropriations in Aid realized. £1,468 5 1			
Deduct :—	Estimated.	Realized.				
O.—Appropriations in Aid ...	7,000	8,468 5 1	Total Surplus to be surrendered. £117,318 12 0			
NET TOTAL ...£	1,147,939	1,030,620 8 0				

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer ...	—			3,671	13	5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Recruiting slower than anticipated.

A.1.—New Subhead opened by direction of Ministry of Finance (Minute No. S.83/1/24).

C. and D.—The necessity for long journeys and absences from Stations has, to some extent, been obviated by the opening of additional Stations, with a consequential influence on the expenditure under these Subheads.

E.—Estimated as closely as possible.

F.—Renewals of Accoutrements were not found necessary during the year.

G.—It was not found necesasry to rent special quarters during the year.

H.—Estimate based on probable number of New Stations and renovation or replacement of old stock. As service was carried out on a repayment basis by Office of Public Works, a closer approximation to the total charge could not be made.

I.—During the year fixed allowances for each Station were introduced, replacing the system of direct payment for local supplies.

J.—Owing to unforeseen expenses, principally carriage of furniture to local Stations (£2,114), authority was granted for excess by Ministry of Finance (Minute No. S.60/10/24).

K.—Fewer officers than was anticipated availed of the arrangement whereby the cost of motors for use on official duties was advanced to them on a repayment basis.

L.—Estimate conjectural.

M.—Variable Service.

N.—Impossible to forecast expenditure accurately. Authority for excess granted by Ministry of Finance (Minute No. S.60/10/24). Payments for damages claimed or awarded by the Court to civilians against members of the Civic Guard and law costs arising out of such claims amounting to £419 4s. 10d. are included in the charge to this Subhead.

P.—An outstanding debt came in course of payment during the year and was charged against this new Subhead, opened by direction of Ministry of Finance (Minute No. 610/18).

O.—Surplus due to realization of excess stock of official cycles by sale to Ministry of Defence.

The Accounts of the Votes for Law Charges, Land Commission and Post Office include, respectively, sums of £172 13s. 6d., £76 14s. 7d., and £465 1s. 7d. in respect of Salaries of Staff temporarily lent to Headquarters Offices.

EINRÍ Ó FRIGHIL,

Accounting Officer.

DEPARTMENT OF JUSTICE,

25th November, 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.

CRIMINAL INVESTIGATION DEPARTMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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 ...	41,954	29,338 11 8	12,615	8 4	—	—
B.—Allowances ...	1,200	516 19 4	683	0 8	—	—
C.—Subsistence and Travelling ...	1,000	777 19 4	222	0 8	—	—
D.—Transport Service... ..	2,000	1,796 6 11	203	13 1	—	—
E.—Incidental Expenses ...	130	753 8 4	—	—	623	8 4
F.—Compassionate Grants ...	1,000	738 3 11	261	16 1	—	—
G.—Telegrams and Telephones ...	270	163 0 7	106	19 5	—	—
TOTAL	£ 47,554	34,084 10 1	14,092	18 3	623	8 4

Surplus to be surrendered £13,469 9 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The Criminal Investigation Department was closed down in the month of October, 1923, and the strength of the Department was not fully maintained during the period April to October. The saving thus effected was considerably abated by the payment of disbandment gratuities (Ministry of Finance Minutes 706/10 of 13th October, 1923, and 169/37 of 7th November, 1923) and the continued employment beyond the 30th September, 1923, of the Protective Force (Ministry of Finance Minutes 706 dated 4th October, 1923, 7th December, 1923, and 1st February, 1924).

B.—See explanation for A. Members of the Protective Force not entitled to Rent Allowance.

C. & D.—Savings due to the disbandment of the Department in October, 1923. The expenditure in the period April to October was much greater than had been anticipated consequent on the increased employment of the Force outside the Dublin Area.

E.—Sanction of the Ministry of Finance obtained to meet excess expenditure on this Subhead from savings on other Subheads (Ministry of Finance Minute 679/30 of 31st July, 1923). The following items are included in the expenditure under this head: Food for Prisoners (Ministry of Finance Minute 706/4 of 11th June, 1923) £394 7s. 0d., Photographic Supplies (Ministry of Finance Minute 706/3 of 23rd April, 1923) £209 1s. 2d., and Badges (Ministry of Finance Minute 377/3 of 17th October, 1922) £47 10s. 0d.

F.—Difficult to estimate. Expenditure includes Hospital and Funeral expenses and an *ex-gratia* payment to a widow as compensation for the death of her husband. (Ministry of Finance Minute 573/177 of 30th November, 1923).

G.—Saving due to the closing down of the Department in October, 1923.

NOTE.—The Account of another Department includes a sum of approximately £200 in respect of the Salary, &c., of an officer temporarily lent to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

27th November, 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.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 ...	17,340	16,506 12 7	833 7 5	—
B.—Pay, Extra Pay, &c., of the Force ...	287,561	269,321 17 10	18,239 2 2	—
C.—Clothing and Equipment	11,879	10,761 3 9	1,317 16 3	—
D.—Transport Service ...	652	1,551 11 4	—	899 11 4
E.—Law Expenses ...	394	390 18 0	3 2 0	—
F.—Incidental Expenses ...	962	1,127 1 10	—	165 1 10
G.—Telegrams and Telephones	1,255	1,195 6 0	59 14 0	—
H.—Travelling ...	477	324 0 7	152 19 5	—
I.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	45	68 2 6	—	23 2 6
K.—Pensions not under Clause 10 of the Treaty ...	62,591	62,490 2 10	100 17 2	—
KK.—Pensions under Clause 10 of the Treaty ...	5,500	20,043 12 6	—	14,543 12 6
GROSS TOTAL ...£	388,656	383,580 9 9	20,706 18 5	15,631 8 2
			Surplus of Gross Estimate over Expenditure. £5,075 10 3	
			Su plu: of Appropriations in Aid realized. £16,770 15 11	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ...	61,119	77,889 15 11	Total Surplus to be surrendered	
NET TOTAL	£ 327,537	305,690 13 10	£21,846 6 2	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	231 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Decrease in Bonus and reduction in Salaries of Chief and Assistant Commissioners.
- B.—The Estimate was taken for a total strength of 1,193, less £10,068 for probable vacancies. The average strength over the year was 1,108. The pay of members of the Force recruited from 1st January, 1924, was reduced by £1 weekly during their period of training, and there was a general reduction in pay from the 1st March, 1924, under the provisions of the Dublin Metropolitan Police Pay Order, 1924. In addition, 211 men who retired during the year under Clause 10 of the Treaty were replaced by recruits on the minimum rate of Pay.
- C.—The Force was considerably under strength and recruits were fitted to a large extent from clothing in stock.
- D.—The supply of one Ford Touring Car at a cost of £140 (Ministry of Finance letter No. S/17/2/24 of 1st February, 1924) and the conversion of horse-drawn prison van into a motor van at a cost of £649 6s. 7d. (Ministry of Finance letter No. S/63/5/24 of 4th March, 1924). The transport service was used more extensively when the members of the Criminal Investigation Department, Oriel House, were transferred to the Dublin Metropolitan Police Force.
- E.—Reduction in Bonus.
- F.—Variable nature of the service.
- H.—Variable nature of the service and more extensive use of transport for general police work.
- I.—The number of committals by Divisional Magistrates to Industrial Schools was considerably above the average of recent years.
- KK.—The Estimate for this service was based on the assumption that only a small number of men would be released under Clause 10 of the Treaty before 31st March, 1924. There were, however, 198 men retired by the 30th September, 1923, and the total retirements over the year numbered 211.

L.—Appropriations in Aid :—				Estimated.	Realized.	
				£	£	s. d.
Police Tax	...	...	...	51,988	68,506	10 4
Hackney Car, Carriage, &c., Licences	...	...	...	3,649	3,780	7 0
Fines and Fees, Police Courts	...	...	...	3,639	4,036	9 1
Publicans' and Pedlars' and Chimney Sweepers' Fees	...	...	...	382	396	4 0
Incidental Revenue	...	...	...	1,461	1,170	5 6
TOTAL				£61,119	£77,889	15 11

Police Tax.—The sum of £16,692 7s. 9d., arrears for the years 1920-21 and 1921-22, was paid by the County Dublin County Council during the year.

This Account includes the sum of £501 19s. in respect of the salary of a member of the Staff temporarily on loan to another Department.

The sum of £446 2s. 7d. was paid from the Vote for Ministry of Local Government, and the sum of £402 3s. 6d. from the Vote for Land Commission, in respect of officers on loan to the Dublin Metropolitan Police Department.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

27th November, 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.

GENERAL PRISONS BOARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 MENTAL HOSPITALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
OFFICE OF GENERAL PRISONS BOARD.						
A.—Salaries, Wages, and Allowances	7,378	7,076 16 2	301 3 10	—	—	—
B.—Travelling and Incidental Expenses	500	227 6 4	272 13 8	—	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers, including uniform	98,400	75,026 6 11	23,373 13 1	—	—	—
CC.—Pay of Military Staff	14,000	8,260 4 8	5,739 15 4	—	—	—
D.—Victualling	34,000	36,436 19 9	—	2,436 19 9	—	—
E.—Clothing, Bedding, Furniture, &c.	10,000	10,060 3 2	—	60 3 2	—	—
F.—Medicines, Surgical Instruments, &c.	600	363 11 11	236 8 1	—	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c.	12,000	16,178 2 1	—	4,178 2 1	—	—
H.—Rent, &c.	285	79 18 8	205 1 4	—	—	—
I.—Escort and Conveyance	10,000	7,501 12 4	2,498 7 8	—	—	—
J.—Ordinary Repairs	6,500	2,685 15 6	3,814 4 6	—	—	—
K.—Extraordinary Repairs	16,400	18,877 1 9	—	2,477 1 9	—	—
L.—Fine Fund	5	—	5 0 0	—	—	—
M.—Travelling and Incidental Expenses	3,450	2,133 13 7	1,316 6 5	—	—	—
M.M.—Telegrams & Telephones	450	408 5 8	41 14 4	—	—	—
N.—Maintenance of Children of Female Prisoners	13	—	13 0 0	—	—	—
O.—Maintenance of Criminal Lunatics in District Mental Hospitals	12,500	12,998 11 11	—	498 11 11	—	—
P.—Gratuities to Prisoners	500	282 16 5	217 3 7	—	—	—
Q.—Contributions to Discharged Prisoners' Aid Societies	150	78 0 0	72 0 0	—	—	—
GROSS TOTAL £	227,131	198,675 6 10	38,106 11 10	9,650 18 8		
Surplus of Gross Estimate over Expenditure. £28,455 13 2						
Surplus of Appropriations in Aid realized. £7,604 18 5						
Total Surplus to be surrendered. £36,060 11 7						
Deduct :—	Estimated.	Realized.				
R—Appropriations in Aid	1,500	9,104 18 5				
NET TOTAL £	225,631	189,570 8 5				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of Civil Prisoners ...	2,600
Actual daily average number of Civil Prisoners ...	782
Actual daily average number of Military Prisoners ...	1,223

- A.—Changes and transfers in personnel of Board's Office and Bonus fluctuations account for the savings on this Subhead.
- B.—The conditions prevailing and the occupation of Prisons by Military during the greater portion of the year rendered normal inspections impracticable, hence the saving.
- C.—The continued occupation of Civil Prisons by Military rendered it unnecessary to employ the full number of temporary officers estimated for.
- CC.—The liability of the Prisons Vote for this charge did not extend over the whole year, hence the saving.
- D.—Provision was made for 2,000 Civil Prisoners, but this expectation was not realized, and instead a large number of Military Prisoners had to be provisioned, which caused the excess.
- E.—Casual variation.
- F.—The small number of Civil Prisoners in custody caused this saving.
- G.—Excess due entirely to presence of Military Prisoners in Civil Gaols, and Military requirements.
- H.—Receipts of Rents due out of Clonmel and Sunday's Well Prisons during occupancy by the Military, which are charged against Army Vote, caused the saving to the Prisons Vote.
- I.—The small number of Civil committals and economical transport arrangements by Garda Síochána caused the saving.
- J.—Military occupation of Prisons rendered the full ordinary repairs impracticable.
- K.—The amount of work under this Subhead was much greater than could have been anticipated owing to repeated destruction by persons classed as Military Prisoners.
- L.—No Grants made during the year.
- M.—The necessity for Travelling and Incidental Expenses of Prison Officers to the extent provided for did not arise owing to conditions prevailing for the greater portion of the year.
- MM.—Estimated as closely as possible by the Post Office.
- N.—No payment for the maintenance of children made during the year.
- O.—The Expenditure under this Subhead is outside the control of the Board, and the payment within the year of a claim relating to the previous year accounts for the excess.
- P.—The fewness of Civil Prisoners committed accounts for the savings under this Subhead.
- Q.—The Grants on behalf of Inmates of the Borstal Institution were not as great as anticipated, hence the saving.
- R.—Two Receipts, amounting to £4,999 1s. 0d., from the Government of Northern Ireland in respect of maintenance of Borstal Inmates, and exceptional output from the Manufacturing Department, account for the excess receipts under this Subhead, which are abnormal.

MacDERMOT,

Vice-Chairman and Accounting Officer.

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

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. for the Year ended 31st March, 1924. Cr.

	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, 1923	299 18 2	5,162 14 4	5,462 12 6	Sales, 1923-24	354 19 0	12,959 10 4	13,314 9 4
Purchases, 1923-24	238 8 6	11,396 9 6	11,634 18 0	*Stocks in hand, 31st March, 1924.	444 6 10	5,663 6 5	6,107 13 3
Profit ...	260 19 2	2,063 12 11	2,324 12 1				
£	799 5 10	18,622 16 9	19,422 2 7	£	799 5 10	18,622 16 9	19,422 2 7

* Viz. :—Manufactory Materials, £4,281 5s. 2d. ; Manufactured Goods, £1,124 19s. 3d. ; Tools, £701 8s. 10d.

RECONCILIATION WITH CASH ACCOUNT.

To Increase of Stocks	£ s. d.	By Profit as above	£ s. d.
...	645 0 9	...	2,324 12 1
To Increase of Outstanding Debts due to Manufacturing Department—		By Increase of Outstanding Debts due by Manu- facturing Department—	
From £3,023 5 4		From £613 8 3	
†To 3,359 5 2		*To 2,778 5 1	
	335 19 10		2,164 16 10
To Excess of Cash Receipts over Payments	...		
...	3,508 8 4		
	£4,489 8 11		£4,489 8 11

* Viz. :—Public Departments, £313 6s. 10d. ; Other Persons, £2,464 18s. 3d.
† Viz. :—Public Departments, £3,325 18s. 3d. ; Other Persons, £33 6s. 11d.

NOTE.—The manufacturing operations are primarily for the purpose of utilising prison labour for Government purposes, and are not undertaken for profit. The above Accounts include no provision for the value of prison labour in respect of Government work, nor estimated charges for Rent, &c.

MACDERMOT, Accounting Officer.

DISTRICT JUSTICES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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	33,750	31,883 5 9	1,866 14 3	—
B.—Travelling	6,750	6,309 1 11	440 18 1	—
C.—Transfer Expenses ...	500	—	500 0 0	—
D.—Incidental Expenses ...	1,000	115 19 1	884 0 11	—
TOTAL ...£	42,000	38,308 6 9		—
Surplus to be surrendered			£ 3,691 13 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and B.—Deputy Justices were not employed to the extent that had been anticipated, consequent on curtailed leave arrangements.
C.—In no case did the cost of transfer of a Justice from one District to another fall to be borne on the Vote.
D.—Variable nature of Service. The cost of inserting notices in the public press was not as great as had been anticipated.

EINRÍ Ó FRIGHIL,
Accounting Officer.

27th November, 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.

SUPREME COURT OF JUDICATURE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE as are not charged on the Central Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SUPREME COURT OF JUDICATURE.						
A.—Salaries, Wages, and Allowances	118,528	99,620 10 8	18,907	9 4	—	—
B.—Scrivenery	6,700	3,756 13 3	2,943	6 9	—	—
C.—Incidental Expenses	680	638 14 9	41	5 3	—	—
D.—Telegrams and Telephones	210	186 14 8	23	5 4	—	—
E.—Compensation to District Probate Registrars ...	214	214 0 0	—	—	—	—
F.—Bankruptcy (King's Bench Division) Costs of Official Assignees	120	—	120	0 0	—	—
TOTAL FOR SUPREME COURT ... £	126,452	104,416 13 4	22,035	6 8	—	—
REGISTRY OF DEEDS.						
G.—Salaries, &c.,	27,598	22,423 13 7	5,174	6 5	—	—
H.—Incidental Expenses	20	11 9 8	8	10 4	—	—
I.—Transcription of Memorials	3,600	2,124 15 8	1,475	4 4	—	—
J.—Repayment to British Government of Balance of Cost of Registry of Deeds, year ended 31st March, 1923	—	395 17 4	—	—	395	17 4
TOTAL FOR REGISTRY OF DEEDS ... £	31,218	24,955 16 3	6,658	1 1	395	17 4
GROSS TOTAL £	157,670	129,372 9 7	28,693	7 9	395	17 4
			Surplus of Gross Estimate over Expenditure. £28,297 10 5			
			Surplus of Appropriations in Aid realized. £2,579 3 0			
Deduct :—	Estimated.	Realized.				
K.—Appropriations in Aid ...	5,370	7,949 3 0	Total Surplus to be surrendered. £30,876 13 5			
NET TOTAL £	152,300	121,423 6 7				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to vacancies and to the discontinuance of Assizes.
 B.—Due to the employment of Typists in lieu of more highly paid Writing Clerks.
 C.—Casual variation.
 D.—Casual variation.
 F.—Expenditure under this Subhead is of irregular occurrence.
 G.—Due to vacancies
 H.—Casual variation.
 I.—Mainly due to transfer of business to Northern Ireland.
 J.—Additional Subhead, authorized by Ministry of Finance, minute dated 25th January, 1924, (52/29).
 K.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
Land Judges—Duty on Sales	100	146 1 0
Bankruptcy—Percentages	1,300	2,586 17 4
Custodian of Enemy Property	300	15 4 2
Contribution by Government of Northern Ireland to cost of Salaries and Expenses of Land Registry	3,500	4,790 19 10
Registry of Business Names	170	183 9 0
Refund by British Government of overpayment to certain officers attached to Lord Lieutenant, during period 1st April to 6th December, 1922. (Ministry of Finance letter dated 12th March, 1924) (52/29).	—	138 8 10
Contribution by Government of Northern Ireland of proportion of Expenditure, &c., in respect of High Court of Appeal, from 1st April to 5th December, 1922	—	88 2 10
(Ministry of Finance letter dated 15th October, 1923) (257).		
	<u>£5,370</u>	<u>£7,949 3 0</u>

EXTRA REMUNERATION (exceeding £50).

From this Vote two District Probate Registrars (£83 and £61) received £124 10s., and £76 10s., respectively, as compensation in respect of Revenue Grants.

The Chief Clerk, Consolidated Accounting Office, (£500-£600) received a gratuity of £120 for work on the reconstruction of the accounts.

From Votes administered by the Ministry of Finance, one First Class Clerk (£450) received a gratuity of £100, as Secretary to the Postal Commission; a Second Class Clerk (£300), received £75, as Secretary to the Judiciary Committee, and another Second Class Clerk (£300) received £50, as Secretary to the Land Values Reference Committee for Ireland.

From the Intermediate Education Board a Registrar, King's Bench Division, (£700-£900) received £52 3s.

This Account includes a sum of approximately £8,500 in respect of Staff on loan to other Departments.

E. J. WALSH,
Accounting Officer.

ACCOUNTANT GENERAL'S OFFICE,
DUBLIN CASTLE,
29th November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Maintenance of CRIMINAL LUNATICS in 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	13,475	12,740 2 4	734 17 8	—
B.—Victualling (Net), etc. ...	5,490	4,069 2 7	1,420 17 5	—
C.—Uniforms, Clothing for Patients, etc.	1,249	992 15 2	256 4 10	—
D.—Medicines, Surgical Instruments, etc.	70	38 16 5	31 3 7	—
E.—Escort and Conveyance of Patients	40	15 15 6	24 4 6	—
F.—Allowances to Patients and Gratuities on Discharge	40	27 5 9	12 14 3	—
G.—Incidental Expenses ...	310	282 4 6	27 15 6	—
H.—Telegrams and Telephones ...	145	142 11 0	2 9 0	—
GROSS TOTAL ...£	20,819	18,308 13 3	2,510 6 9	—
FARM AND GARDEN : Receipts £483 4 4 Expenditure 476 8 7			Surplus of Gross Estimate over Expenditure. £2,510 6 9	
Surplus applied in reduction of charge against Subhead B. ... £6 15 9			Deficiency of Appropriations in Aid realized. £99 19 10	
Deduct :—			Net Surplus to be surrendered. £2,410 6 11	
I.—Appropriations in Aid ...	5,104	5,004 0 2		
NET TOTAL ...£	15,715	13,304 13 1		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	—	8 0 11

Number of Criminal Lunatics estimated for ... 155

Daily Average number of Criminal Lunatics maintained 143

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to the Bonus on Salaries being less than estimated, owing to decrease in cost of living figure. A special gratuity of £200 was granted to the Assistant Resident Medical Officer for acting as Resident Physician and Governor in the year 1922-23. (Ministry of Finance letter dated 9th August, 1923, No. E.76/41).
- B.—Due to (1) average number of patients being less than estimated, and (2) many attendants not taking rations in the Asylum on their pass days. The surplus on the Farm and Garden was £193 4s. 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 number of transfers of patients being less than estimated.
- F.—Due to paucity of discharges.
- G.—Due to postage refund for year 1923-24.
- H.—Casual variation.
- I.—Due to (1) many attendants not taking their rations in the Asylum on their pass days, and (2) small reduction in ration rate for half the year for male attendants. (*Cf.* notes on the corresponding savings under Subhead B.)

T. J. CONSIDINE,
Accounting Officer.

10th November, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE, and of the KEEPER OF STATE PAPERS, 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	10,575	7,240 1 11	3,334 18 1	—
B.—Incidental Expenses ...	60	310 0 2	—	250 0 2
TOTAL ...£	10,635	7,550 2 1	3,334 18 1	250 0 2

Surplus to be surrendered£3,084 17 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings chiefly due to the retirement of Deputy Keeper (at £930 per annum); an Administrative Clerk (at £500 per annum); the transfer of a Typist (at £89 per annum) and two part-time Housemaids (at £42 per annum) before the commencement of the financial year; the retirement of the Foreman (at £130 per annum) at the end of May, 1923; the transfer of two Administrative Clerks (at £430 and £334 per annum, respectively) as from 1st July, 1923; the transfer of a Temporary Clerk (at £163 per annum) as from 1st December, 1923; the transfer of a Searcher (at £1 12s. per week) as from 16th February, 1924; saving of Bonus on above Salaries and reduced rate owing to fall in cost of living (£825).
- B.—Excess of Expenditure due to (1) the purchase of Manuscripts at the Frazer sale at a cost of £209 9s. 2d.; (2) an *ex gratia* grant of £70 to the Foreman for disturbance and loss of emoluments, due to the occupation of the Record Office in 1922. The Expenditure under this Subhead would otherwise have been below normal owing to the suspension of the reception of Records from Crown and Peace Offices. (Ministry of Finance letters of 9th March, 1923, (814), and 22nd June, 1923, (318/21)).

EXTRA REMUNERATION (exceeding £50).

One Assistant Keeper received a sum of £185 5s. (inclusive of Bonus) for acting as Assistant Commissioner of Intermediate Education.

One Clerical Officer, on loan to the Ministry of Finance, received a sum of £100 4s. 5d. from the Ministry of Finance for special allowance and overtime.

JAMES F. MORRISSEY,
Accounting Officer.

25th September, 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.

MINISTRY OF LOCAL GOVERNMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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, and the Expenses of the Office of the Inspector of Lunatic Asylums.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	105,240	94,625 17 2	10,614	2 10	—	
AA.—Salaries of Office of Inspector of Lunatic Asylums	1,183	836 6 7	346	13 5	—	
B.—Travelling, &c., of Inspectors	3,000	9,352 7 3	3,647	12 9	—	
BB.—Travelling, &c., of Office of Inspector of Lunatic Asylums	200	147 12 4	52	7 8	—	
C.—Salaries of Auditors	20,780	18,257 12 6	2,522	7 6	—	
D.—Travelling, &c., of Auditors	5,500	3,858 12 10	1,641	7 2	—	
E.—Law Costs	77	224 5 7	—		147	5 7
F.—Inquiries	3,000	1,020 19 10	1,979	0 2	—	
G.—Vaccine Lymph Supply	1,652	1,449 7 6	202	12 6	—	
H.1.—Incidental Expenses	970	577 14 2	392	5 10	—	
H.2.—Telegrams and Telephones	372	448 4 9	—		76	4 9
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)	24,940	24,598 15 6	341	4 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.	10,000	13,544 6 10	—		3,544	6 10
M.—Treatment of Venereal Diseases	4,500	5,372 1 2	—		872	1 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
N.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	5,000	9,968 16 7	—		4,968	16 7
O.—Medical Treatment, &c., of School Children ...	1,660	119 13 6	1,540	6 6	—	
P.—Welfare of the Blind ...	8,440	7,435 0 1	1,004	19 11	—	
Q.—Treatment of Tuberculosis	35,000	30,759 9 11	4,240	10 1	—	
HOUSING, &c., GRANTS.						
R.—Grants to Local Authorities &c., under Housing (Ireland) Act, 1919 ...	8,500	3,183 17 5	5,316	2 7	—	
S.—Grants to Municipal Authorities under Government Housing Scheme ...	700,000	425,000 0 0	275,000	0 0	—	
T.—Pensions and Gratuities awarded by the Local Government Board on Appeal by Officials of Local Authorities removed from Office during the War ...	6,000	6,237 1 7	—		237	1 7
GROSS TOTAL ...£	963,446	664,370 3 1	308,921	13 5	9,845	16 6
Deduct :—	Estimated.	Realized.				
U.1.—Appropriations in Aid (Ordinary Services) ...	4,000	8,268 19 10	Surplus of Gross Estimate over Expenditure. £299,075 16 11			
U.2.—Appropriations in Aid (Special Services) ...	4,000	35,241 17 7	Surplus of Appropriations in Aid realized. £35,510 17 5			
U.3.—Appropriations in Aid (Office of Inspector of Lunatic Asylums). ...	244	244 0 0	Total Surplus to be surrendered.			
	8,244	43,754 17 5				
NET TOTAL ...£	955,202	620,615 5 8	£334,586 14 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to numerous retirements and transfers to other Departments, including those of a Commissioner under the former Local Government Board, several Inspectors, and Officers of the Superior Clerical Grades, and reduction of cost of living Bonus.

The Salaries of four Inspectors appointed as Commissioners to discharge the duties of certain Local Authorities ceased for part of the year to be a charge upon the Vote.

AA.—Saving due to provision for clerical assistance being only partially availed of, and fall in cost of living Bonus.

B.—See explanation under Subhead A regarding Inspectorial Staff. Early in the year the rates of subsistence allowance payable to a considerable number of the Inspectors were reduced.

BB.—Expenditure was less than anticipated.

C.—Retirements and transfers to posts on the Intern Establishment. Reduction in cost of living Bonus.

- D.—Reduction early in the year of the rates of subsistence allowance payable to the majority of the Auditors.
- E.—A claim was received for payment of Costs incurred some years previously. (Ministry of Finance Minute S60/16/24).
- F.—Few schemes involving Local Inquiries under the Public Health or Housing &c., Acts, were submitted by Local Authorities.
- G.—An anticipated claim for cost of clearing the site of the former Vaccine Institute in O'Connell Street, was not received within the year.
- H.1.—Expenses proved to be less than the provision considered necessary.
- H.2.—Additional Telephone Installations were required in Extern Offices of the Department. (Ministry of Finance Minute S60/16/24).
- J.—Slight variation.
- K.—No claims were received.
- L.—This Department's original Estimate of £13,000 for this service was reduced by Ministry of Finance to £10,000 (Letter No. 596/35 of 19th of March, 1923), but sanction was subsequently given to an expenditure of £13,000 (787/10 of 19th September, 1923) and to the excess above the sum actually voted being met by Savings on other Subheads (F34/1/24 of 27th March, 1924).
- M.—The original Estimate of this Department was £5,500, but this was reduced by Ministry of Finance to £4,500 (Letter 596/35 of 19th March, 1923). The excess expenditure over the sum voted was sanctioned by Finance Minute 185 of 4th April, 1924.
- N.—Recoupment in respect of two years' claims (1921-22 and 1922-23) fell to be made this year owing to the Audits of the Accounts of Local Authorities having been in arrear. (Ministry of Finance Minute 672/2 of 28th September, 1923).
- O.—Proposals for the introduction of large schemes in the County Boroughs did not materialize within the year, and consequently demands upon the Grant came from voluntary agencies only.
- P.—There was some decrease this year in the number of blind persons maintained at approved Institutions.
- Q.—The revival of schemes the operations of which had been curtailed in the previous year was not quite so rapid or extensive as had been anticipated.
- R.—At the time the Estimate was made no claims had been received from the Local Authorities entitled to Exchequer Subsidy under the Act, and it was expected that large arrears would augment the amount payable in respect of a normal year, but the claims received fell short of the provision considered necessary.
- S.—When the Estimate was framed the Housing Schemes for the coming year were not definitely settled and only an approximate forecast of the year's expenditure could be arrived at.
- T.—Excess sanctioned by Finance Minute S60/16/24 of 30th April, 1924.
- U.1.—Surplus mainly attributable to the recovery from the Road Fund of the cost of Administration of the Roads Section of the Department incurred in the period from 4th October, 1922, to 29th February, 1924.
- U.2.—Surplus. It was expected that the outstanding liability of the British Government for the cost of Staff of this Department engaged upon the administration of the Irish Land (Provision for Sailors and Soldiers) Act, 1919, would have been discharged before 31st March, 1923, and that the cost to be borne in the first instance by this Department would cease early in the year 1923-24, but owing to delays in completing new arrangements the entire cost of the Staff fell upon this Department for the whole year 1923-24, and recoupment was received in respect of the year and eleven months ended 29th February, 1924.

EXTRA REMUNERATION (exceeding £50).

A Medical Inspector (£500-£700) received an allowance of £172 11s. 7d., for special Departmental duties; an Executive Officer (£100-£400) received an allowance of £163 2s. 9d. for acting as Private Secretary to the Minister, and a Clerical Officer (£80-£180), an allowance of £104 17s. 6d. (£81 11s. 10d. being in respect of 1922-23) for acting in the

same capacity ; a Clerical Officer (£80-£250) received an allowance of £112 3s. 2d., as Private Secretary to the Secretary, and (prior to his appointment to that post) £22 7s. 4d. for overtime. Eight Clerical Officers (£80-£250) received amounts of £100, £88 8s. 0d., £63 0s. 6d., £59 3s. 8d., £55 13s. 8d., £54 12s. 0d., £54 4s. 10d., £53 8s. 0d., respectively, for overtime.

From the Exchequer and Audit Department, a first class Auditor (£700-£800) received £59 8s. 3d., and two second class Auditors (£400-£600) £108 14s. 2d. and £108 0s. 9d., respectively, for services in that Department.

This Account includes a sum of approximately £12,793 in respect of Salaries of Staff temporarily on loan to other Departments.

The Account of the Ministry of Finance includes a sum of £134 9s. 9d. in respect of salary of an officer temporarily on loan to this Department.

E. P. McCARRON,

Secretary and Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT

AND PUBLIC HEALTH,

3rd January, 1925.

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, 1924, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT of the REGISTRAR-GENERAL of BIRTHS, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	15,625	12,976 0 10	2,648 19 2	—
B.—Travelling Expenses	300	54 15 2	245 4 10	—
C.—Superintendent and District Registrars	5,665	5,152 17 2	512 2 10	—
D.—Legal Expenses	10	7 13 8	2 6 4	—
E.—Incidental Expenses	140	116 12 11	23 7 1	—
GROSS TOTAL ...£	21,740	18,307 19 9	3,432 0 3	—
			Surplus of Gross Estimate over Expenditure. £3,432 0 3	
			Surplus of Appropriations in Aid realized. £1,093 8 6	
Deduct :—	Estimated.	Realized.		
F.—Appropriations in Aid ...	1,000	2,093 8 6	Total Surplus to be surrendered.	
NET TOTAL ...£	20,740	16,214 11 3	£4,525	8 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The Surplus was due to the non-filling of Inspector's post ; the resignation of a Superintendent and two Clerical Officers (women) ; the transfer of a Junior Executive Officer to Army Finance ; the loan of a Clerical Officer to the Army ; and the suspension of a Clerical Officer.

The Subhead includes the Salaries, for portion of the year, of two Junior Executive Officers and one Clerical Officer lent to the Army Finance Department, and of one Junior Executive Officer lent to N.E. Boundary Bureau, but excludes the Salaries of four Searchers on loan from Public Record Office. The Surplus was also increased by a fall in the rate of Bonus.

- B.—No appointment to the position of Inspector was made. For this reason and also owing to bad roads, broken bridges, and dangerous conditions of travel, no inspection was done, except in cases of immediate urgency.
- C.—Almost half of the Surplus represents a decline in Travelling Allowances to Registrars, as a proportion of these Officers did not bring in their Quarterly Returns to the Superintendent Registrar every quarter on account of difficulties of travel and other local conditions arising out of public disturbance. The next largest item was the reduction in Superintendent Registrars' fees for examining Quarterly Returns, reflecting a falling off in registration due to the same cause.
- Almost one-fifth of the saving was due to the amalgamation of districts of Registrars of Marriages.
- E.—The saving under this Subhead is due (1) to the fact that the employment of a Labourer for moving papers, etc., was unnecessary, thus obviating the expense of £10, and (2) to a saving of almost the same amount on the estimate for Telegrams and Telephones.
- F.—The Surplus reflects gradual growth of the work of the Department, and has been augmented by the working of Superannuation Schemes in Great Britain.

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,
8th December, 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.

HOSPITALS AND CHARITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, in respect of 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 Infirmaryes ...	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	

E. P. McCARRON,
Secretary and Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH.
3rd January, 1925.

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, 1924, compared with the Sum Granted, in respect of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION.

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 ...	3,275	2,913 17 7	361 2 5	—
B.—Travelling Expenses ...	330	348 1 5	—	18 1 5
C.—Incidental Expenses ...	124	74 5 0	49 15 0	—
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories	3,986	2,681 10 1	1,304 9 11	—
E.—Maintenance in Industrial Schools ...	101,677	89,143 18 5	12,533 1 7	—
F.—Places of Detention ...	596	445 18 3	150 1 9	—
GROSS TOTAL ...£	109,988	95,607 10 9	14,398 10 8	18 1 5
			Surplus of Gross Estimate over Expenditure. £14,380 9 3	
			Deficiency of Appropriations in Aid realized. £500 0 0	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	1,700	1,200 0 0	Net Surplus to be surrendered.	
NET TOTAL ...£	108,288	94,407 10 9	£13,880 9 3.	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to (a) reduction of Bonus ; (b) abolition of Bonus formerly paid to Collectors of Parental Moneys in the Dublin Area ; (c) Commission paid to Collectors of Parental Moneys was less than estimated:—*vide* Subhead G.
- B. and C.—Expenditure under these Subheads cannot be accurately estimated.
- D., E., F.—Expenditure under these Subheads cannot be accurately estimated. The estimated daily average numbers and the actual daily average numbers maintained were as follows :—

Subhead	Estimated No.	Actual No.
D.	190	85
E.	5,213	4,571
F.	6	5

Under Subhead D., the saving due to the lower average number of children maintained was modified by the payment of Special Grants of (a) £800 to one Institution in relief of part of its financial burden, and (b) £85 to another Institution, being one-half of the costs and damages, and of Solicitor's Costs, in respect of an accident sustained by an inmate.

G.—Collections of Parental Moneys fell short of the amount estimated owing to the fact that arrangements for collection by Garda Síochána were not completed in the year.

EXTRA REMUNERATION (exceeding £50).

From the Vote for General Prisons Board the Inspector of Reformatory and Industrial Schools received £350 as Medical Member of the Board. From the Vote for Dublin Metropolitan Police two Collectors of Parental Moneys in Dublin received pensions of £73 0s. 9d., and £58 0s. 8d., respectively.

The Account of the Vote for Ministry of Local Government includes the sum of £195 18s. 3d. in respect of Salary and Bonus of an officer on loan to this office.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

20th November, 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.

MINISTRY OF AGRICULTURE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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	159,786	129,887 13 6	29,898	6 6	—	—
B.—Travelling	15,450	14,592 14 7	857	5 5	—	—
C.—Special Services, Inquiries, &c.	1,950	309 8 8	1,640	11 4	—	—
D.—Incidental Expenses	2,800	1,728 6 6	1,071	13 6	—	—
D.1.—Telegrams and Telephones	1,900	1,246 7 1	653	12 11	—	—
E.—Collection of Agricultural and Trade Statistics ...	5,180	2,315 16 3	2,864	3 9	—	—
F.1.—Statutory Grants in Aid and other Grants, and Bonus of Staffs paid from Endowment, &c., Funds	172,950	118,011 8 11	54,938	11 1	—	—
F.2.—Trade and Industrial Scholarships	900	312 16 3	587	3 9	—	—
AGRICULTURAL EDUCATION AND RESEARCH.						
G.1.—Agricultural Education and Research	36,700	29,929 18 7	6,770	1 5	—	—
G.2.—Technical and Advisory Work in Agriculture (Grant in Aid)	9,700	5,505 0 11	4,194	19 1	—	—
G.3.—Experiments in Tobacco Production	3,313	2,496 19 1	816	0 11	—	—
LIVE STOCK.						
H.1.—Diseases of Animals (Grants in Aid) and Bonus of Staff	10,810	10,385 13 9	424	6 3	—	—
H.2.—Tuberculosis in Cattle ...	3,000	2,315 1 5	684	18 7	—	—
H.3.—Improvement of Horse-Breeding (Grant in Aid)	2,000	2,000 0 0	—	—	—	—
H.4.—Improvement of Dairy Cattle	13,440	9,794 14 8	3,645	5 4	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.5.—Goat Breeding ...	240	160 0 0	80 0 0	—
H.6.—Horse Breeding Act, 1918	1,000	160 7 2	839 12 10	—
H.7.—Veterinary Research Laboratory ...	3,000	2,102 6 10	897 13 2	—
H.8.—National Stud ...	5	—	5 0 0	—
LAND CULTIVATION.				
I.—Allotments ...	4,250	3,132 14 2	1,117 5 10	—
K.—Miscellaneous Development Schemes ...	1,000	203 6 10	796 13 2	—
GROSS TOTAL ...£	449,374	336,590 15 2	112,783 4 10	—
			Surplus of Gross Estimate over Expenditure. £112,783 4 10	
			Deficiency of Appropriations in Aid realized. £11,544 9 1	
			Net Surplus to be surrendered. £101,238 15 9	
	Estimated.	Realized.		
L.—Appropriations in Aid ...	48,392	36,847 10 11		
NET TOTAL ...£	400,982	299,743 4 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in Staff and reduction in cost of living Bonus.
- B.—The amount of travelling expenses cannot be exactly foreseen.
- C.—Expenditure on Special Services, &c., was less than anticipated ; shortage of Staff prevented the preparation of the Dairy Cattle Register for printing ; and the demand for agricultural leaflets did not necessitate the reprinting of any large number.
- D.—Advertisements were not required to the extent expected, and the cost of uniforms was over-estimated owing to an unforeseen fall in prices.
- D.1.—Telephone service cost considerably less than had been anticipated.
- E.—The work of collating the returns furnished as to areas of crops, &c., was transferred during the year to the Ministry of Industry and Commerce, and the cost borne by that Ministry.
- F.1.—Savings due to vacancies in Staffs of Local Committees ; to fall in cost of living Bonus ; and to delay or failure of Local Committees to put into operation the new schemes of instruction in Irish.
- F.2.—Owing to the relatively small number of candidates, it was not possible to organize the courses on the usual lines, and consequently the arrangements for providing instruction were not completed until late in the year.
- G.1.—Savings due to vacancies in Staff, and to the delay in arriving at a scheme for the provision of teaching in Agriculture at Cork University College.
- G.2.—Savings due to vacancies in Staff and fall in cost of living Bonus.
- G.3.—Owing to the difficulty of disposing of previous years' crops of tobacco, certain claims for grants to growers did not mature.

- H.1.—Savings due to fall in cost of living Bonus and to vacancies in Staff.
- H.2.—Savings due to delay on the part of local authorities in submitting claims for recoupment on expenditure incurred by them.
- H.4.—Proposals for additional Staff were not proceeded with, and it was impossible to forecast the exact expenditure on grants to cow-testing associations.
- H.5.—Savings due to a change in the basis on which payments were made.
- H.6.—Owing to depression in horse breeding there were fewer applications for licences than anticipated. Partly owing to this, and also to a modification made during the year in the requirements as to inspection, it was found possible to utilise the services of the general live stock Staff and avoid the employment of temporary Inspectors.
- H.7.—The cost involved in the completion of the Laboratory proved less than had been anticipated; there was a small saving in cost of maintenance, and it was not possible to proceed as far as had been expected in certain experiments.
- I.—Claims for the cost of restoration of lands to their original condition did not arise until the 1st January, 1924, and as these claims are mainly settled by arbitration, it was not possible to effect a settlement in as many cases as had been anticipated.
- K.—Investigations into Insect Associations of the Soil were brought to an end during the year, and no other question of a pressing nature presented itself. The provision for 1924-25 has been reduced to £500.
- L.—The reduction in the Appropriations in Aid is due mainly to the fact that as expenditure under Subheads G.2, G.3, H.4, H.5, H.7 and K. was less than anticipated, the sum recoverable from the Development Fund was £20,098 17s. 6d. as against an estimate of £30,693.

Other causes of reduced receipts were:—

- (a) Vacancies on Staff of Established Swine Fever Inspectors;
- (b) Falling off in number of applications for licences, &c., under the Horse Breeding Act, 1918, owing to depression in horse breeding; and
- (c) Retirement of Head of Seeds and Plant Diseases Division.

Increased receipts under the heading "Miscellaneous" were due mainly to Allotment Rents being in excess of expectation.

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 eight established Veterinary Inspectors	2,946	2,573	5	4
Horse Breeding Act, 1918: Receipts from Licences, Appeals, &c. (Subhead H.6)	1,600	642	8	6
Miscellaneous (Allotment Rents, &c.)	1,050	1,751	8	3
Repayments of Loans under Tillage Scheme, &c. (Subhead I.)	5,000	5,000	0	0
Grants from Development Fund	30,693	20,098	17	6
Contributions from the Department's Endowment Fund (£1,700) and the Cattle Pleuro-Pneumonia Account (£525) in respect of Salaries of Clerical Staff transferred to Vote (Subhead A.)	2,225	2,225	0	0
Contribution from the Department's Endowment Fund in respect of Technical Staff transferred to Vote (Subhead A.)	4,878	4,556	11	4
	£48,392	£36,847	10	11

EXTRA REMUNERATION (exceeding £50).

From this Vote a Second Division Clerk and nine Lower Clerical Officers received sums varying from £52 13s. 7d. to £117 11s. 1d. in respect of overtime.

From the Ministry of Finance, two Junior Executive Officers received allowances of £447 4s. 5d. and £53 13s. 11d. respectively.

From the Intermediate Education Board, an Inspector of Technical Instruction and a Junior Inspector of Technical Instruction received £49 14s. 6d. and £79 17s. 9d. respectively, as examiners at Intermediate Examinations. In addition, the Inspector received 8s. 3d. from the Department's Endowment Fund as examiner for Boy Scholarships.

From the Irish Land Commission, the Economic Geologist received an allowance of £200 as adviser upon mining matters.

This Account includes the sum of approximately £2,359, in respect of Staff lent to other Departments.

The Accounts of other Departments include the sum of approximately £837 in respect of Salaries, &c., of Staff temporarily lent to this Department.

F. J. MEYRICK,
Secretary and Accounting Officer.

11th December, 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, 1924.

Section of Act 62 & 63 Vict., c. 50.	RECEIPTS.		AMOUNT.		Section of Act 62 & 63 Vict., c. 50.	PAYMENTS.		AMOUNT.	
			£	s. d.				£	s. d.
	BALANCE ON 1ST APRIL, 1923:—				16 1 (d)	SEA FISHERIES.—Transferred to Department of Fisheries ...		11,620	17 5
	To credit of Endowment Fund ...		68,979	5 7		Inland Fisheries.—Transferred to Department of Fisheries ...		3,500	0 0
	To credit of Suspense Accounts with other Departments ...		197	19 1		Share of Cash balance of the Fund on 31st March, 1922, (£31,981 5s. 8d.) apportioned to Northern Ireland in respect of:—			
						Sea Fisheries		£1,796	8 1
						Technical Instruction (Sec. 16, 1 (c) i) ...		2,589	2 2
						Technical Instruction (Sec. 16, 1 (c) ii) ...		1,435	0 0
						Agriculture ...		2,105	12 4
						Sums collected after 31st March, 1922, on behalf of Northern Ireland:—		7,926	2 7*
						Interest on Securities and on moneys Deposited		£1,256	12 10
			9,600	0 0		Agricultural Loans repaid		464	18 11
15 (d)	OIREACHTAS GRANTS.								
	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								
15 (e)	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		SUSPENSE ACCOUNTS.			
	Grant in Aid under Section 49 of the Irish Land Act, 1909, 9 Edw. 7, c. 42 ...		19,000	0 0		General Re-equipment ... of demobilised Fishermen ...		617	16 5
	Grant for Agricultural Education and Research ...		29,879	18 7		GRANTS SANCTIONED WITH THE CONCURRENCE OF THE MINISTER OF AGRICULTURE.		197	19 1
	Grant in Aid for Improvement of Horse Breeding ...		2,000	0 0		County Boroughs ...		28,955	14 1
	Grant for extra expenses of Technical Instruction Committees ...		6,400	0 0		Elsewhere than County Boroughs, and making inquiries, &c., and collecting information for the purposes of Technical Instruction			
	Grant for additional remuneration of part-time teachers ...		6,854	0 11	16 1 (c) i.	Albert Agricultural College ...		65,166	13 7
	Grant for Bonus of Staffs of Statutory Committees of Agriculture and Technical Instruction, and the Department's Endowment Fund Staff ...		71,357	8 0	16 1 (c) ii.	Munster Institute ...		12,853	4 11
						Athenry Agricultural Station ...		9,073	7 11
						Ballyvaughan Agricultural Station ...		11,462	0 4
						Clonakilty Agricultural Station		7,838	3 3
								6,589	12 5
								1,069	18 4
								8,200	6 5
								3,412	8 4
								6,943	14 10
								4,518	5 6
								3,982	13 2
								3,447	18 4

* The British Government retained these sums out of the cash (£13,605 10s. 5d.) in their hands from the 31st March, 1922, and paid the balance over to the Saorstát.

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

STATEMENT OF SECURITIES held by the Department on
31st March, 1924.

	£	s.	d.
Local Loans Stock	19,500	0	0
Guaranteed Land Stock, 2½ per cent.	15,449	0	0
Guaranteed 2½ per cent. Stock, 1903	30,103	5	8
Consols	15,600	0	0
TOTAL	£80,652	5	8

Arrangements for the apportionment of the Endowment Fund having been completed during the year, the above represents in full the Saorstát share (78%) of the Securities held by the Department.

STATEMENT OF LOAN SECURITIES and Amounts repayable to
the Department under Agreements, &c., on 31st March, 1924.

	£	s.	d.
For the purchase of Bulls	7,707	0	1
For the purchase of Stallions	909	9	7
For the erection of Village Halls... ..	30	0	0
For erection of Fencing	2,733	0	2
For the purchase of Agricultural Implements; repair, &c., of Corn Mills; Building materials for Migrants, &c.	12,110	19	4
For Fruit-growing	82	2	0
For Spraying Materials	77	0	0
For repairing and equipping Scutch Mills	219	4	0
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)	2,879	0	0
For experiments in Tobacco production (from Development Fund)	10,200	5	3
TOTAL	£36,973	0	5

(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, £15,000 in 1922-23, and £5,000 in 1923-24; total, £122,000. (See page 99, Appropriations in Aid).

(b) The minimum amount payable, if certain conditions are complied with, is £923

(c) Principal, £8,000; interest accrued to 31st March, 1924, £2,200 5s. 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, 1924, and the balances available on the latter date.

	Total Amount of Allocations, &c.	Net Expenditure.	Balance 31st March, 1924.
	£ 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 *	580,442 6 3	735,112 9 9	2,652 3 8
Interest accrued	13,710 2 6		
Bonus † ‡	116,152 11 0		
Part-time Teachers ‡	15,798 7 8		
Extra Expenses ‡	11,661 6 0		
Elsewhere, &c. :—			
Allocations *	693,529 0 5	1,137,649 19 7	20,367 16 2
Interest accrued	8,093 1 9		
Bonus ‡... ..	228,802 10 11		
Part-time Teachers ‡	15,878 19 9		
Extra Expenses ‡	27,887 9 7		
Grants by Agricultural Board for Instruction in Manual work and Domestic Eco- nomy in rural districts, and special Grant in Aid...	183,826 13 4		
(4) Sea Fisheries (annual sum of £10,000 from 1900-1901 to 1921-22, and of £7,150 in 1922-23 and 1923-24)	234,300 0 0	291,758 10 5	—
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	£ 2,224,890 19 7	2,201,870 19 9	23,019 19 10

* The annual amounts allocated for the First Triennial Division (1900-01 to 1902-03) were £25,952 1s. 2d. to the 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 and 1923-24 were £12,270 10s 6d and £21,485 9s. 6d., 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.

(D).

**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, 1924.

RECEIPTS.	AMOUNT.			PAYMENTS.			AMOUNT.		
GENERAL CATTLE DISEASES FUND (IRELAND) :—									
	£	s.	d.		£	s.	d.		
Balance on 1st April, 1923	—	—	—	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	8,207	19	3		
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	10,166	0	7	Fees	2	10	0		
Proportion of Fines	27	3	6	Travelling Expenses	1	5	0		
Transferred from Oireachtas Vote (Vote 45, Subhead H2) in respect of part compensation for slaughter of Tuberculous Cattle	786	1	6	Miscellaneous Expenses	15	4	10		
				Transferred to Cattle Pleuro-Pneumonia Account (57 & 58 Vict., c. 57, s. 73 (3))	8,226	19	1		
				Balance on 31st March, 1924	578	8	4		
					11,495	11	0		
TOTAL	...	...	...	TOTAL	£20,300	18	5
CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND				(PART OF THE GENERAL CATTLE DISEASES FUND) :—					
	£	s.	d.		£	s.	d.		
Balance on 1st April, 1923	—	—	Nil.	Salaries (including the pay of the Staff employed in cleansing, disinfection, branding, &c.)	7,465	1	6		
Oireachtas Grant in Aid of the Account :— under the Diseases of Animals Act, 1894, (57 & 58 Vict., c. 57, s. 73) for general expenses	500	0	0	Fees	96	5	0		
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	8,250	0	0	Travelling Expenses	905	10	2		
Oireachtas Grant in respect of Bonus of Staff	1,635	13	9	Compensation to owners of animals slaughtered in connection with— (a) Swine Fever	1,937	15	6		
				(b) Foot-and-Mouth Disease	Nil				
				Anti-Swine Fever Serum Laboratory	—				
Proceeds of Sales of carcasses of animals slaughtered in connection with— (a) Swine Fever				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)	588	9	11		
(b) Foot-and-Mouth Disease									
Transferred from the General Cattle Diseases Fund (57 & 58 Vict., c. 57, s. 73 (3))				Balance on 31st March, 1924	10,993	2	1		
					Nil				
TOTAL	...	...	...	TOTAL	£10,993	2	1

(C).

ACCOUNTS OF THE EXPENDITURE on Development Fund Schemes in the Year ended 31st March, 1924.

(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.
	£		£ s. d.
Balance on 1st April, 1923 ...	3,413	Grant in Aid (Subhead G.2) transferred to Endowment Fund ...	5,505 0 11
Issues from Development Fund ...	2,587		
		GROSS TOTAL EXPENDITURE *	5,505 0 11
		Balance on 31st March, 1924 (Surplus Grant) ...	494 19 1
	£6,000		£6,000 0 0

II.—EXPERIMENTS IN TOBACCO PRODUCTION.

	£ s. d.		£ s. d.
Balance on 1st April, 1923 ...	1,051 13 2	Grants to Experimenters, Reports, &c. (Subhead G.3)	2,496 19 1
Issues from Development Fund	1,749 0 0		
		GROSS TOTAL EXPENDITURE †	2,496 19 1
		Balance on 31st March, 1924 (Surplus Grant) ...	303 14 1
	£2,800 13 2		£2,800 13 2

III.—IMPROVEMENT OF DAIRY CATTLE.

	£		£ s. d.
Balance on 1st April, 1923 ...	792	Grant transferred to Endowment Fund ...	9,794 14 8
Issues from Development Fund...	11,108		
		GROSS TOTAL EXPENDITURE ‡	9,794 14 8
		Balance on 31st March, 1924 (Surplus Grant) ...	2,105 5 4
	£11,900		£11,900 0 0

* Further expenditure in the year 1923-24 on these purposes amounting to £2,102 12s. 1d. has been defrayed from the Department's Endowment Fund, and £649 18s. 5d. in respect of Cost of Living Bonus from Vote.

† Further expenditure in the year 1923-24 on these purposes amounting to £284 9s. 4d. has been defrayed from the Department's Endowment Fund (Subhead, "Special Investigations"), and £107 6s. 11d. in respect of Cost of Living Bonus from Vote.

‡ Further net expenditure of £2,235 2s. 11d. was incurred from the Endowment Fund in the year 1923-24 on these purposes.

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

IV.—GOAT BREEDING.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£		£ s. d.
Issues from Development Fund ...	160	Expenditure ...	160 0 0
	£160		£160 0 0

V.—VETERINARY RESEARCH LABORATORY.

	£	s.	d.		£	s.	d.	£	s.	d.
Balance on hand on 1st April, 1923	941	8	8	Capital Expenditure—						
				Buildings	...	...	765	1	6	
Issues from Development Fund	1,459	0	0	Maintenance (Sub-head H.7)	...	925	10	5		
				Less, Receipts for Grazing credited to Appropriations in Aid (Subhead L)		163	10	10		
							761	19	7	
				Braxy Experiments	...		411	14	11	
				GROSS TOTAL EXPENDITURE CHARGEABLE TO DEVELOPMENT FUND			1,938	16	0	
				Balance on 31st March, 1924						
				(Surplus Grant)	...		461	12	8	
	£2,400	8	8				£2,400	8	8	

VI.—FISHERY DEVELOPMENT.*

£ s. d.	£ s. d.
Balance on hand on 1st April, 1923 ...	388 15 11
	Refunded to Development Fund 388 15 11
	£388 15 11

* This service is now administered by the Ministry of Fisheries.

VII.—MISCELLANEOUS DEVELOPMENT SCHEMES.

	£	s.	d.		£	s.	d.
Balance on hand on 1st April, 1923	6	8	6	Investigations into Insect Associations of Soil	203	6	10
Issues from Development Fund	234	0	0	Balance on 31st March, 1924 (Surplus Grant)	37	1	8
	£240	8	6		£240	8	6

	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 ...	9,700	5,505 0 11
Experiments in Tobacco Production ...	3,313	2,496 19 1
Improvement of Dairy Cattle ...	13,440	9,794 14 8
Goat Breeding ...	240	160 0 0
Veterinary Research Laboratory ...	3,000	1,938 16 0
Miscellaneous Development Schemes ...	1,000	203 6 10
£	30,693	20,098 17 6

F. J. MEYRICK,
Secretary and Accounting Officer.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART IN 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.	
INSTITUTIONS OF SCIENCE AND ART.						
A.1.—Salaries, Wages, and Allowances ...	68,715	55,482 7 8	13,232 12 4		—	
A.2.—Travelling ...	400	264 2 4	135 17 8		—	
A.3.—Incidental Expenses ...	940	1,233 8 3	—		293 8 3	
NATIONAL MUSEUM.						
A.4.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—		—	
A.5.—Fittings, Materials, &c.	900	180 9 6	719 10 6		—	
NATIONAL LIBRARY.						
A.6.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—		—	
SCHOOL OF ART.						
A.7.—Accessories, Models, and Materials ...	450	384 3 1	65 16 11		—	
A.8.—Scholarships, Prizes, &c.	647	502 8 1	144 11 11		—	
A.8(a)—Exhibition of Irish Art (Grant in Aid) ...	250	—	250 0 0		—	
BOTANIC GARDENS.						
A.9.—Purchase of Seeds, Plants, &c. ...	890	702 4 6	187 15 6		—	
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. ...	6,292	5,669 14 1	622 5 11		—	
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	85,134	70,018 17 6	15,408 10 9		293 8 3	

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 ...	85,800	64,002 7 9	21,797 12 3	—
B.2.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	1,650	1,648 2 8	1 17 4	—
B.3.—Grants for Day Secondary Schools ...	24,500	22,756 0 3	1,743 19 9	—
TOTAL FOR SCHOOLS OF SCIENCE AND ART, &c. ...£	111,950	88,406 10 8	23,543 9 4	—
GEOLOGICAL SURVEY OF IRELAND.				
C.1.—Salaries, Wages, and Allowances ...	2,312	2,201 10 8	110 9 4	—
C.2.—Travelling ...	350	132 18 5	217 1 7	—
C.3.—Incidental Expenses ...	60	33 9 0	26 11 0	—
TOTAL FOR GEOLOGICAL SURVEY ...£	2,722	2,367 18 1	354 1 11	—
D.—Examinations in Courses of instruction conducted in Technical Schools	600	572 18 7	27 1 5	—
GROSS TOTAL £	200,406	161,366 4 10	39,333 3 5	293 8 3
			Surplus of Gross Estimate over Expenditure.	
			£39,039 15 2	
			Surplus of Appropriations in Aid realized.	
			£1,202 1 4	
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered.	
E.—Appropriations in Aid ...	3,190	4,392 1 4		
NET TOTAL ...£	197,216	156,974 3 6	£40,241 16 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to vacancies and changes in Staff and to the fall in cost of living Bonus.
- A.2.—Savings due to the fact that the usual educational tours of College of Science students (who are accompanied by members of the teaching Staff) were postponed; purchases of museum specimens, books or valuable plants did not necessitate travelling by the members of the Staffs of the Museum, Library or Botanic Gardens to the extent anticipated.
- A.3.—Excess expenditure due to the unforeseen cost of telegrams and stationery. (Ministry of Finance S. 60/7/24, of 14th July, 1924).
- 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 Seanad, it was possible to carry on work in the workshops without the large purchase of materials usually required.
- A.7.—Materials for models, &c., were not required to the extent expected.
- A.8.—The number of students attending Summer Courses at the School of Art was less than anticipated.
- A.8(a).—No exhibition of Irish Art was held.
- A.9.—Saving mainly due to the fact that prices for seeds, plants, &c., which fluctuate considerably were lower, as a rule, than had been estimated for.
- A.11.—No expenditure was incurred under this Subhead as the maintenance of machinery called for no work which could not be done by the regular Staff of the College.
- A.12.—Saving due to the curtailment of Summer Courses for Teachers, &c., as the full College premises were not available.
- B.1 and B.3.—These Grants were paid in respect of the academic year ended the 31st July, 1923, and the unsettled conditions of the country, during the latter part of 1922, adversely affected the attendance at schools and classes.
- B.2.—Casual variation.
- C.1.—Savings due to vacancies in Staff.
- C.2.—The Geologists were engaged in field work near Dublin, and were consequently able to effect a saving in travelling expenses.
- C.3.—It was not found necessary to purchase any expensive instruments.
- D.—Expenditure under this Subhead is difficult to forecast exactly.
- E.—The number of students attending the College of Science and School of Art proved to be more than was anticipated, with a consequent increase in the fees received. A revision of the arrangements for collecting fees of Candidates for Examinations has resulted in two years' fees being brought to credit in 1923-24.

APPROPRIATIONS IN AID.	Estimated.	Realized.		
	£	£	s.	d.
Fees for Tuition in College of Science and School of Art ...	2,250	3,032	15	0
Fees of Candidates for Examination	325	706	9	0
Sundry Fees	15	52	17	4
Contribution from Endowment Fund of Department of Agriculture and Technical Instruction	600	600	0	0
	£3,190	£4,392	1	4

EXTRA REMUNERATION (exceeding £50).

From the Intermediate Education Board, the Lecturer in English, and a Demonstrator, College of Science, received £61 10s. and £51 respectively, as examiners at Intermediate examinations.

F. J. MEYRICK,

Secretary and Accounting Officer.

11th December, 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.

GRANTS IN AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS IN AID,
for the PURCHASE OF SPECIMENS, BOOKS, &c., 1923-24.

		Purchase of Specimens for Museum.			Purchase of Books for National Library.			Purchase of Specimens, &c., for College of Science.		
		£	s.	d.	£	s.	d.	£	s.	d.
Balance on 1st April, 1923 *	...	1,042	8	0	2,558	5	5	4,208	0	9
Grants in Aid, 1923-24	... ..	1,000	0	0	2,600	0	0	2,000	0	0
TOTAL	... ..£	2,042	8	0	5,158	5	5	6,208	0	9
Expenditure, 1923-24	... ..	109	7	8†	3,303	8	3	1,983	17	9
Balance on 31st March, 1924	... £	2,151	15	8	1,854	17	2	4,224	3	0

* Including balances which were held by the British Treasury, but which were transferred to the Irish Paymaster-General during the year 1923-24.

† Net Receipt.

STATEMENT OF SECURITIES held on 31st March, 1924, in connection
with SCIENCE AND ART ACCOUNT.

Fund 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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	43,510	41,905 1 2	1,604 18 10	—
B.—Travelling Expenses	750	417 10 10	332 9 2	—
C.—Stores, &c.	1,950	1,030 10 1	919 9 11	—
D.—Incidental Expenses	640	707 3 8	—	67 3 8
GROSS TOTAL ...£	46,850	44,060 5 9	2,856 17 11	67 3 8
			Surplus of Gross Estimate over Expenditure. £2,789 14 3	
			Surplus of Appropriations in Aid realized. £842 11 5	
<i>Deduct :—</i>	Estimated.	Realized.		
E.—Appropriations in Aid	1,500	2,342 11 5	Total Surplus to be surrendered.	
NET TOTAL ...£	45,350	41,717 14 4	£3,632 5 8	

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.—Savings partly due to fall in cost of materials and to delay of contractors in submitting accounts.

D.—Excess due to unexpectedly high cost of transferring certain documents, &c., from British Ordnance Survey Office to Dublin, and to payments of compensation to employees whose bicycles were stolen, &c. (Ministry of Finance S. 60/17/24 of 22nd July, 1924).

E.—Owing to the return to normal conditions in the country and the removal of restrictions on the sale of small scale maps, the demand for maps was higher than had been expected.

F. J. MEYRICK,
Accounting Officer.

MINISTRY OF AGRICULTURE,
11th December, 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.

FORESTRY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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) ...	18,825	18,825	—	—

11th December, 1924.

F. J. MEYRICK,

Accounting Officer.

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.
Balance on 1st April, 1923—			A.—Salaries, Wages, and		
Forestry Fund Deposit			Allowances (Estimate		
Account ...	17,570	6 9	£8,440) ...	6,805	14 3
Suspense Account ...	25	0 0	B.—General Administrative		
Oireachtas Grant in Aid ...	18,825	0 0	Expenses (Estimate		
G.—Receipts (Rents, Sales			£1,730) ...	1,017	0 10
of Forestry Produce, &c.,			C.—Forestry Operations		
Estimate £2,410) ...	1,360	3 10	(Estimate £21,400)	20,900	7 8
			D.—Advances for Affores-		
			tation Purposes (Esti-		
			mate £1,000) ...	65	15 11
			E.—Forestry Education		
			(Estimate £255) ...	5	0 9
			F.—Agency and Advisory		
			Services (Estimate		
			£100) ...	—	
			Suspense Account ...	25	0 0
				28,818	19 5
			Balance on 31st March,		
			1924 ...	8,961	11 2
				£37,780	10 7
	£37,780	10 7			

Subhead C. A sum of £20 advanced to a subordinate officer and stolen from him by armed men has been written off as a loss. (Ministry of Finance, 30th November, 1923, No. 698/22).

Materials stolen to the value of £1,584 0s. 11d. have been written off. (Ministry of Finance, 25th May, 1923, 3rd November, 1923, No. 698/4, and 22nd May, 1924, No. S. 86/2/24).

F. J. MEYRICK,

Accounting Officer.

11th December, 1924.

IRISH LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the Office of the IRISH LAND COMMISSION, and the Salaries and Expenses of the LAND SETTLEMENT DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	157,335	140,525 9 4	16,809	10 8	—	—
A.1.—Salaries, Wages, and Allowances—former Congested Districts Board (<i>Supplementary</i>)	54,048	52,467 15 1	1,580	4 11	—	—
B.—Travelling Expenses ...	10,000	8,763 18 2	1,236	1 10	—	—
B.1.—Travelling Expenses—former Congested Districts Board (<i>Supplementary</i>) ...	6,150	6,954 9 1	—	—	804	9 1
C.—Incidental Expenses ...	600	570 4 8	29	15 4	—	—
C.1.—Incidental Expenses—former Congested Districts Board (<i>Supplementary</i>) ...	296	162 10 3	133	9 9	—	—
D.—Office of Public Trustee	2,349	1,361 19 9	987	0 3	—	—
E.—Legal Department, Salaries and Allowances ...	5,142	4,450 10 7	691	9 5	—	—
E.1.—Legal Department, Salaries and Allowances—former Congested Districts Board (<i>Supplementary</i>) ...	4,547	3,981 6 7	565	13 5	—	—
F.—Legal Department, Incidental Expenses :— Original ... £5,000 Supplementary 3,500	8,500	7,685 17 10	814	2 2	—	—
F.1.—Legal Department, Incidental Expenses—former Congested Districts Board (<i>Supplementary</i>)	403	750 7 4	—	—	347	7 4
G.—Contribution towards Charge for Excess Stock Original £25,500 Supplementary 81,167	106,667	106,666 13 4	6	8	—	—
H.—Improvement of Estates, etc. ...	45,000	20,885 7 5	24,114	12 7	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
H.1.—Improvement of Estates, etc.—former Congested Districts Board (<i>Supplementary</i>) ...	124,207	100,129 0 4	24,077	19 8	—	—
I.—Telephones Original ... £410 Supplementary 30	440	439 11 9	8	3	—	—
I.1.—Telephones—former Congested Districts Board (<i>Supplementary</i>) ...	10	28 15 10	—	—	18	15 10
LAND SETTLEMENT DEPARTMENT.						
J.—Salaries, etc. ...	5,013	4,236 9 9	776	10 3	—	—
K.—Travelling, etc. Expenses	1,800	849 14 1	950	5 11	—	—
M.1.—Superannuation Allowances to former Congested Districts Board Officials, awarded prior to 24th July, 1923 (<i>Supplementary</i>) ...	2,988	2,710 3 2	277	16 10	—	—
N.1.—General Purposes Schemes, approved by former Congested Districts Board (<i>Supplementary</i>) ...	2,619	1,418 5 7	1,200	14 5	—	—
Deduct :— Anticipated Savings on various Subheads (See Supplementary Estimate)	£ 538,114 40,000	465,038 9 11 —	74,246 40,000	2 4 0 0	1,170	12 3 —
GROSS TOTAL :— Original £258,149 Supplementary 239,965	498,114	465,038 9 11	34,246	2 4	1,170	12 3
Deduct :— L.—Appropriations in Aid— Original £16,000 Supplementary 2,000	Estimated. — 18,000	Realized. — 18,398 15 10	Surplus of Gross Estimate over Expenditure. £33,075 10 1			
L.1.—Appropriations in Aid—former Congested Districts Board (<i>Supplementary</i>) ...	43,595	46,113 2 0	Surplus of Appropriations in Aid realized. £2,916 17 10			
NET TOTAL— Original £242,149 Supplementary 194,370	£ 436,519	400,526 12 1	Total Surplus to be surrendered. £35,992 7 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due mainly to thirty-four vacancies caused by deaths, retirements under Article 10 of the Treaty, and transfers to other Departments, and to reduction in rate of Bonus during one-half of the year, against which is set off Salaries of new Temporary Staff and Writing Assistants appointed for the additional work under the Land Act, 1923, during the latter part of the year, which could not be estimated for.

A.1. and E.1.—Payment of Assimilation Grants to (late) Congested Districts Board Clerks was provided for in Supplementary Estimate, but could not be made until the following year.

B.—It is not possible to estimate this expenditure with any degree of accuracy.

B.1.—Excess due to payment of removal expenses of certain (late) Congested Districts Board Officers and their families on transfer from local offices to Dublin.

C. and C.1.—Expenditure less than anticipated.

D.—Saving due to retirement of the Public Trustee and his Chief Clerk within the year.

E.—Saving due to vacancies on death and retirement of Officers during the year.

F. and F.1.—This expenditure cannot be estimated with any degree of accuracy.

H. and H.1.—Improvement works in progress and contemplated were not completed within the year as anticipated.

. and I.1.—Casual variation.

J. and K.—Owing to transfer of the Land Settlement Department to the Land Commission before 31st December, 1923, there was a saving on the year.

M.1.—Over estimated.

N.1.—Expenditure on works in progress was not completed within the year as anticipated.

L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Church Contribution	5,500	5,500
Costs recovered from defaulters	3,200	3,567
Appropriation from Surplus Receipts, Rent and Interest Account	9,000	9,000
Miscellaneous	300	332
	£18,000	£18,399

L.1.—Appropriations in Aid (Congested Districts Board) :—

	Estimated.	Realized.
	£	£
Church Surplus Interest, Section 9 (3) Land Law Commission Act	20,625	20,625
Appropriation from Surplus Receipts, Rent and Interest Account No. 2.	20,000	20,000
Annuities (Clare Island, etc.)	750	421 (a)
Law Costs	100	123
Live Stock Insurance Premiums	330	425
Loan Repayments	1,690	2,213 (b)
Miscellaneous	100	2,306 (c)
	£43,595	£46,113

(a) At 31st March, 1924, there were considerable arrears of these Annuities.

(b) Owing to redemptions of Loans by Borrowers, receipts exceeded Estimate.

(c) Increase due to proceeds of sale of local stores ordered to be sold after Estimate was framed.

The excesses under Subheads B. 1., F.1., and I.1., have been authorized by Ministry of Finance (Letter S60/19/24).

EXTRA REMUNERATION (exceeding £50).

From this Vote one Higher Executive Officer (£400—£500) on loan to the Ministry of Agriculture received £366 6s. 7d., in respect of a Special Allowance, and twenty-one Lower Clerical Officers (£60—£250), were paid overtime sums ranging from £50 1s. 6d. to £74 19s. 0d.

From the Ministry of Finance, a Junior Executive Officer (£100—£400) on loan to that Ministry received the sum of £91 15s. 2d. in respect of a Special Allowance.

This Account includes the sum of £8,845 12s. 5d. in respect of Salaries, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £38 4s. 1d. in respect of Salaries, etc., of Staff temporarily lent to this Department.

JOHN T. DRENNAN,
Accounting Officer.

IRISH LAND COMMISSION,
11th December, 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.

CONGESTED DISTRICTS BOARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.
	£	£	£	£
Congested Districts Board, Grants in Aid	169,750	—	169,750	—
TOTAL ...£	169,750	—		—
Surplus to be surrendered ... ..		...£	169,750	

NOTE.—The Land Law (Commission) Act, 1923, which was passed on the 24th July, 1923, dissolved the Congested Districts Board and transferred its powers, etc., to the Irish Land Commission. By Section 9 (1) of the Act the statutory provisions under which the above Grants in Aid formed part of the Income of the Board, ceased to have effect, and the expenses of continuing the powers, etc., of the Board as from the 24th July, 1923, were (under Section 13 of the Act) provided by a Supplementary Vote for the Irish Land Commission, (No. 49).

JOHN T. DRENNAN,
Accounting Officer.

IRISH LAND COMMISSION,
11th December, 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.

ANNUAL ACCOUNT, 1923-24.

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 period from 1st April, 1923, to 23rd July, 1923.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£ s. d.		£ s. d.
I.—ESTATES FUND.		I.—ESTATES FUND.	
Balance on 1st April, 1923 ...	40,937 6 11	<i>Capital.</i>	
<i>Capital.</i>		Purchase of Tenants' Interests, &c. ...	9,906 5 5
Re-sale of Estates purchased under Irish Land Act, 1896—		Live Stock Loans... ..	190 0 0
Amount of Advance repaid to Board by Land Commission	—	House Improvement Loans	—
Re-sale of Estates purchased under Irish Land Act, 1903—		Sinking Fund paid to Land Commission under Irish Land Act, 1903, Section 72 (2)	—
Repayments by Land Commission under Section 72 (3)		Improvement of Estates Loans—	
(a) Estates purchased prior to Land Act, 1909	—	Borrowed Money repaid to Board of Works under Section 40 (6), Act 54 & 55 Vict., c. 48, Principal	9,050 17 7
(b) Estates purchased subsequent to Land Act, 1909	—	Purchase of Live Stock	—
Re-sale of Estates purchased under Irish Land Act, 1909—		Purchase of Securities	761 8 6
Repayments by Land Commission under Section 72 (3)		Land Loans	62 0 0
Land Act, 1903	1,206 0 7	<i>Income.</i>	
Miscellaneous Receipts	3,686 15 9	Improvement Works	45,465 12 4
Live Stock Loans—		Management	2,949 4 7
Repayments	602 19 9	Rates, Drainage, and other Annual Charges	6,106 6 5
House Improvement Loans—		Interest paid to Vendors	4,647 11 4
Repayments	183 13 8	Interest paid to Land Commission	6 5
Agriculture—Repayments of Loans and Interest—		Interest paid on Board of Works Loans	3,832 16 2
Class A	—	Miscellaneous	571 10 6
Class B	62 3 1	Balance on 23rd July, 1923	39,734 6 1
Sale of Live Stock	6 0 0		
Land Loans	499 15 10		
Proceeds of Sale of Securities	—		
<i>Income.</i>			
Rents from Tenanted Land	59,833 13 0		
Revenue from Untenanted Land	8,981 6 3		
Miscellaneous Receipts	1,582 4 2		
Portion of Board's Statutory Income	4,329 0 0		
Interest on Securities and Bank Balance	1,367 6 4		
TOTAL ...	£123,278 5 4	TOTAL ...	£123,278 5 4

RECEIPTS.

AMOUNT.

II.—ADMINISTRATION AND OTHER PURPOSES FUND.

	£	s.	d.
Balance on 1st April, 1923, ...	1,292	4	3
Portion of Board's Statutory Income of £231,000			
(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	5,671	0 0
Administration—			
Miscellaneous Receipts ...	298	5	1
Technical Instruction—			
Miscellaneous Receipts ...	805	17	0
Parish Committees—			
Refunds and other Receipts	—		
Fisheries—			
Miscellaneous Receipts ...	252	12	0
Piers, Roads, Bridges, &c.—			
Miscellaneous Receipts ...	5	6	6
General Purposes—			
Repayment of Loans and Interest ...	350	16	7
Miscellaneous Receipts ...	54	10	3
Industries—			
Repayment of Loans and Interest ...	317	7	0
Miscellaneous Receipts ...	3,486	1	8
Interest on Securities and Bank Balance ...	—		
Debit Balance at end of period ...	32,334	0	1
TOTAL ...	£44,868	0	5

III.—INSURANCE FUND. §

	£	s.	d.
Balance on 1st April, 1923 ...	1,310	13	4
Miscellaneous Receipts—			
Grazing Cattle Account ...	205	8	1
Fishing Boats Account ...	—		
Workmen's Compensation Account ...	—		
Fidelity Guarantee Account ...	—		
Live Stock Loan Cattle Account ...	88	2	4
Interest on Bank Balance and Securities ...	55	0	0
Proceeds of Sale of Securities	—		
TOTAL ...	£1,659	3	9

PAYMENTS.

AMOUNT.

II.—ADMINISTRATION AND OTHER PURPOSES FUND.

	£	s.	d.
*Administration ...	26,601	1	10
Supervision of Estates ...	3,111	3	3
Valuation of Estates ...	30	18	6
Surveys of Estates ...	2,937	9	1
Technical Instruction—			
Fisheries	£196	13	5
Industries	6,104	2	1
	6,300	15	6
†Fisheries—Grants and recoverable Expenditure ...	725	8	4
Piers, Roads, Bridges, &c.—			
Grants and recoverable Expenditure ...	559	12	9
General Purposes—			
Loans ...	404	19	6
Grants and recoverable Expenditure ...	405	6	1
Interest paid on Borrowed Money ...	7	0	0
Industries—			
Loans ...	26	0	0
‡Grants and recoverable Expenditure ...	3,708	5	7
General Purposes Loans—			
Borrowed Money repaid to Board of Works (Section 40 (6) Act 54 & 55 Vict., c. 48), Principal ...	50	0	0
TOTAL ...	£44,868	0	5

III.—INSURANCE FUND. §

	£	s.	d.
Miscellaneous Payments—			
Grazing Cattle Account ...	264	16	9
Workmen's Compensation Account ...	439	19	4
Fishing Boats Account ...	—		
Fidelity Guarantee Account ...	—		
Live Stock Loan Cattle Account ...	11	2	2
Purchase of Securities ...	—		
Balance on 23rd July, 1923	943	5	6
TOTAL ...	£1,659	3	9

* £230 1s. 9d. of this sum is estimated to be recoverable.

** No portion of this amount was received during the period of Account.

|| A sum of £10,000 was received from the Ireland Development Grant, and was allocated between the Estates Fund and the Administration and Other Purposes Fund.

† £681 13s. 4d. of this sum is estimated to be recoverable.

‡ £3,607 14s. 2d. of this sum is estimated to be recoverable.

§ For particulars, see page 125.

<u>RECEIPTS.</u>	<u>AMOUNT.</u>		
IV.—DEVELOPMENT FUND.			
	£	s.	d.
Balance on 1st April, 1923	1,040	4	1
Fisheries—Repayments of			
Loans and Interest	...	—	
Miscellaneous Receipts, in-			
cluding Interest on Securities			
and Bank Balance	...	—	
TOTAL	...	£1,040	4 1

V.—IRISH REPRODUCTIVE LOAN FUND.			
	£	s.	d.
Balance on 1st April, 1923 ...	415	8	9
Agriculture—Repayment of Loans and Interest ...	—		
Fisheries—Repayment of Loans and Interest ...	107	2	2
Fisheries—Miscellaneous Receipts ...	—		
Interest on Securities and Bank Balance ...	—		
TOTAL	£522	10	11

VI.—SEA AND COAST FISHERIES FUND.			
	£	s.	d.
Balance on 1st April, 1923 ...	2,531	10	1
Fisheries—Repayment of Loans and Interest ...	—	14	10
Miscellaneous Receipts ...	—		
Interest on Bank Balance ...	—		
TOTAL	£2,532	4	11

VII.—SUSPENSE FUND.			
	£	s.	d.
Balance on 1st April, 1923 ...	27,101	18	8
Miscellaneous Receipts ...	26,680	18	1
Proceeds of Sale of Securities ...	8,000	0	0
TOTAL	£61,782	16	9

<u>PAYMENTS.</u>	<u>AMOUNT.</u>		
IV.—DEVELOPMENT FUND.			
	£	s.	d.
Balance on 23rd July, 1923	1,040	4	1
<hr/>			
TOTAL	...	£1,040	4 1

V.—IRISH REPRODUCTIVE LOAN FUND.			
	£	s.	d.
Fisheries—Loans ...	1	10	3
Balance on 23rd July, 1923	521	0	8
TOTAL	£522	10	11

VI.—SEA AND COAST FISHERIES FUND.			
	£	s.	d.
Fisheries—Loans ...	—		
Balance on 23rd July, 1923	2,532	4	11
TOTAL	£2,532	4	11

VII.—SUSPENSE FUND.			
	£	s.	d.
Miscellaneous Payments ...	18,825	19	7
Purchase of Securities ...	—		
Balance on 23rd July, 1923	42,956	17	2
TOTAL	£61,782	16	9

GENERAL ACCOUNT.

Name of Fund.	Balance on 1st April, 1923.		Receipts in the Period, 1st April, 1923, to 23rd July, 1923.		Total, including Balance.		Payments in the Period, 1st April, 1923, to 23rd July, 1923.		Balance on 23rd July, 1923.	
	£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
I.—Estates Fund ...	40,937	6 11	82,340	18 5	123,278	5 4	83,543	19 3	39,734	6 1
II.—Administration and other Purposes Fund	1,292	4 3	11,241	16 1	12,534	0 4	44,868	0 5	32,334	0 1 (Debit).
III.—Insurance Fund ...	1,310	13 4	348	10 5	1,659	3 9	715	18 3	943	5 6
IV.—Development Fund	1,040	4 1	—	—	1,040	4 1	—	—	1,040	4 1
V.—Irish Reproductive Loan Fund ...	415	8 9	107	2 2	522	10 11	1	10 3	521	0 8
VI.—Sea and Coast Fisheries Fund ...	2,531	10 1	14	10	2,532	4 11	—	—	2,532	4 11
VII.—Suspense Fund	27,101	18 8	34,680	18 1	61,782	16 9	18,825	19 7	42,956	17 2
£	74,629	6 1	128,720	0 0	203,349	6 1	147,955	7 9	55,393	18 4

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 ...	8,356 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	Exchequer Bonds (1925) ...	12,000 0 0
	National War Bonds (1923-29) ...	15,000 0 0
	TOTAL ...	£ 133,862 11 3

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

County.	Total Advances to 23rd July, 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	147,097 13 8	21,743 6 4
Mayo ...	1,069,820 15 9	691,773 12 2	378,047 3 7
Roscommon ...	822,279 13 4	469,332 7 0	352,947 6 4
Galway ...	588,271 1 2	428,954 7 2	159,316 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	1,957,628 17 0	967,590 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 23rd July, 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	69,883 6 4	179,470 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	78,856 15 9	363,876 4 3
Mayo ...	1,200,337 0 0	2,077,855 0 0	169,976 17 5	1,907,878 2 7
Roscommon ...	188,802 0 0	473,892 0 0	111,056 3 1	362,835 16 11
Galway ...	622,717 0 0	1,172,196 0 0	419,346 17 7	752,849 2 5
Clare ...	174,830 0 0	276,245 0 0	169,424 8 2	106,820 11 10
Kerry ...	4,700 0 0	402,010 0 0	165,571 1 11	236,438 18 1
Cork ...	—	101,500 0 0	197 13 10	101,302 6 2
TOTALS	£ 2,474,948 0 0	5,241,909 0 0	1,216,305 2 5	4,025,603 17 7

STATEMENT OF BALANCES due on LOANS advanced by BOARD
OF WORKS (for IMPROVEMENT OF ESTATES, and LOANS
TO TENANTS) on 23rd July, 1923.

Loan Number and Date of Advance.	Amount of Loan.	Balance outstanding on 1st April, 1923.			Repayments from 1st April, 1923, to 23rd July, 1923.			Balance outstanding on 23rd July, 1923.		
I.—ESTATES.	£	£	s.	d.	£	s.	d.	£	s.	d.
(1) 26th June, 1901 ...	10,000	1,600	0	0	400	0	0	1,200	0	0
(2) 29th August, 1901 ...	10,000	1,600	0	0	400	0	0	1,200	0	0
(3) 24th March, 1902 ...	5,000	1,000	0	0	200	0	0	800	0	0
(4) 12th July, 1902 ...	2,000	400	0	0	80	0	0	320	0	0
(5) 31st March, 1903	10,000	2,400	0	0	400	0	0	2,000	0	0
19th August, 1903										
(6) 14th December, 1903	6,000	1,440	0	0	240	0	0	1,200	0	0
(7) 31st March, 1904 ...	5,000	1,400	0	0	200	0	0	1,200	0	0
(8) 2nd February, 1905	12,000	2,984	0	0	480	0	0	2,504	0	0
(9) 20th October, 1905 ...	15,000	3,219	13	0	600	0	0	2,619	13	0
(10) 31st October, 1906	20,000	—	—	—	—	—	—	—	—	—
11th February, 1907										
(11) 23rd March, 1907 ...	20,000	2,471	14	0	500	0	0	1,971	14	0
(12) 14th June, 1907 ...	10,000	2,500	0	0	250	0	0	2,250	0	0
(13) 26th July, 1907	17,000	—	—	—	—	—	—	—	—	—
4th September, 1907										
(14) 31st October, 1907 ...	12,000	—	—	—	—	—	—	—	—	—
(15) 15th May, 1908 ...	20,000	—	—	—	—	—	—	—	—	—
18th November, 1908	5,000	16,000	0	0	1,250	0	0	14,750	0	0
(16) 18th January, 1909 ...	5,000									
1st March, 1909 ...	15,000									
11th September, 1909	10,000									
5th March, 1910 ...	15,000	21,340	14	3	230	2	4	21,110	11	11
(17) 20th November, 1914	25,000									
(18) 25th June, 1915 ...	25,000	21,548	14	0	238	14	6	21,309	19	6
(19) 5th August, 1915 ...	15,000	12,417	19	3	1,156	14	1	11,261	5	2
(20) 1st September, 1915	10,000	8,708	15	5	96	9	7	8,612	5	10
(21) 11th November, 1915	20,000	17,605	6	9	1,071	0	11	16,534	5	10
(22) 27th January, 1916 ...	20,000	17,605	6	9	859	18	8	16,745	8	1
(23) 13th March, 1916 ...	10,000	8,802	13	4	397	17	6	8,404	15	10
II.—LOANS TO TENANTS.										
(3) 18th December, 1908	900	200	0	0	50	0	0	150	0	0
TOTALS	£ 349,900	145,244	16	9	9,100	17	7	136,143	19	2

INSURANCE FUND CASH ACCOUNT FOR PERIOD ENDED 23rd JULY, 1923.

RECEIPTS.				PAYMENTS.			
I.—GRAZING CATTLE ACCOUNT.		£	s. d.	I.—GRAZING CATTLE ACCOUNT.		£	s. d.
Balance on 1st April, 1923 ...	413	15	6	Commission to Stock Managers	9	3	5
Premiums received ...	205	8	1	Claims paid ...	214	0	0
Proceeds of sale of Securities	—	—	—	Stamp duty on policy forms	41	13	4
Miscellaneous Receipts	—	—	—	Purchase of Securities	—	—	—
Interest ...	13	15	0	Balance, 23rd July, 1923	368	1	10
	£632	18	7		£632	18	7

RECEIPTS.

II.—FISHING BOATS
ACCOUNT.

	£	s.	d.
Balance on 1st April, 1923 ...	89	3	10
Premiums received ...	—	—	—
Proceeds of sale of Securities ...	—	—	—
Interest ...	8	5	0
	£97	8	10

III.—WORKMEN'S COMPEN-
SATION ACCOUNT.

	£	s.	d.
Balance on 1st April, 1923 ...	245	9	11
Premiums received ...	—	—	—
Proceeds of sale of Securities ...	—	—	—
Interest ...	19	5	0
Debit Balance on 23rd July, 1923	175	4	5
	£439	19	4

IV.—FIDELITY GUARANTEE
ACCOUNT.

	£	s.	d.
Balance on 1st April, 1923 ...	337	6	1
Premiums received ...	—	—	—
Miscellaneous Receipts ...	—	—	—
Interest ...	13	15	0
	£351	1	1

V.—LIVE STOCK LOAN
CATTLE ACCOUNT.

	£	s.	d.
Balance on 1st April, 1923 ...	224	18	0
Premiums received ...	88	2	4
Miscellaneous Receipts ...	—	—	—
Interest ...	—	—	—
	£313	0	4

PAYMENTS.

II.—FISHING BOATS
ACCOUNT.

	£	s.	d.
Claims paid ...	—	—	—
Purchase of Securities ...	—	—	—
Balance, 23rd July, 1923 ...	97	8	10
	£97	8	10

III.—WORKMEN'S COM-
PENSATION ACCOUNT.

	£	s.	d.
Claims paid ...	439	19	4
Purchase of Securities ...	—	—	—
	£439	19	4

IV.—FIDELITY GUARANTEE
ACCOUNT.

	£	s.	d.
Claims paid ...	—	—	—
Purchase of Securities ...	—	—	—
Balance, 23rd July, 1923 ...	351	1	1
	£351	1	1

V.—LIVE STOCK LOAN
CATTLE ACCOUNT.

	£	s.	d.
Claims paid ...	11	2	2
Commission to Stock Managers ...	—	—	—
Purchase of Securities ...	—	—	—
Balance, 23rd July, 1923 ...	301	18	2
	£313	0	4

IRISH LAND COMMISSION, DUBLIN,
11th December, 1924.

JOHN T. DRENNAN,
Accounting Officer.

PUBLIC EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 ...	52,688	53,237 3 0	—	549 3 0
2. Travelling ...	300	88 6 10	211 13 2	—
3. Legal Expenses ...	350	699 18 0	—	349 18 0
4. Rent ...	191	190 8 6	11 6	—
5. Incidental Expenses ...	450	466 18 2	—	16 18 2
6. Telegrams and Telephones ...	230	242 0 9	—	12 0 9
B.—INSPECTION :—				
1. Salaries ...	37,080	36,457 3 9	622 16 3	—
2. Travelling and Incidental Expenses ...	17,600	14,901 0 0	2,699 0 0	—
C.—TRAINING COLLEGES :—				
1. Training Colleges under Private Management	79,350	71,993 8 6	7,356 11 6	—
2. Prizes and Grants ...	1,660	2,063 10 0	—	403 10 0
D.—MODEL SCHOOLS :—				
1. Central Model Schools	1,207	1,135 18 3	71 1 9	—
2. Metropolitan, District, and Minor Model Schools ...	2,306	2,433 18 4	—	127 18 4
E.—NATIONAL SCHOOLS :—				
1. Principals, Assistants, &c., in Ordinary and Model Schools and Teachers of Schools paid by Capitation	3,354,000	3,224,943 14 6	129,056 5 6	—
2. Pupil Teachers, Monitors, and Travelling Expenses of Teachers and Monitors attending Annual Examinations ...	23,700	20,744 4 1	2,955 15 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
E.—NATIONAL SCHOOLS—continued :—	£	£ s. d.	£ s. d.	£ s. d.
4. Retiring Gratuities ...	500	—	500 0 0	—
5. Incidentals ...	900	774 7 4	125 12 8	—
6. Free Grants of Books ...	200	94 1 0	105 19 0	—
7. Evening Elementary Schools ...	4,000	2,893 9 1	1,106 10 11	—
8. Junior Assistant Mistresses, Workmistresses, &c. ...	251,000	242,336 14 1	8,663 5 11	—
9. Grant towards the cost of heating, &c., of Schools and cleansing of Out-offices ...	13,500	13,709 12 8	—	209 12 8
10. Expenses of Teachers attending Instructional Courses in Irish ...	50,000	65,945 8 10	—	15,945 8 10
F.—MANUAL AND PRACTICAL INSTRUCTION :—				
1. Salaries ...	8,366	7,448 18 5	917 1 7	—
2. Travelling and Incidental Expenses ...	5,830	4,937 17 3	892 2 9	—
3. Equipment Grants, &c.	300	163 19 7	136 0 5	—
G.—TEACHERS' RESIDENCES	4,600	4,084 9 8	515 10 4	—
H.—SUPERANNUATION, &c., OF TEACHERS (GRANTS IN AID) ...	44,911	44,911 0 0	—	—
GROSS TOTAL ... £	3,955,219	3,816,897 10 7	155,935 19 2	17,614 9 9
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £138,321 9 5	
I.—APPROPRIATIONS IN AID ...	750	1,431 11 10	Surplus of Appropriations in Aid realized. £681 11 10	
NET TOTAL ...£	3,954,469	3,815,465 18 9	Total Surplus to be surrendered. £139,003 1 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Net excess due to the appointment of a Secretary to the Ministry, and also to an additional sum authorized for extra attendance—not provided for in original Estimate. (Ministry of Finance, 21st April, 1923, E.57/3, and Ministry of Finance, 26th October, 1923, No. 966/11.)
- A.2.—Saving due to temporary suspension of visits by the higher officials of the Department to Training Colleges and Schools.
- A.3.—Provision was made in the Estimate for half-year's expenditure only, but the Ministry of Finance subsequently authorized the payment out of savings of the full year's requirements. (Ministry of Finance, 12th November, 1923.)

- A.5. and A.6.—The cost of advertisements and of official telegrams slightly exceeded anticipations.
- B.1.—Saving due to deaths and unexpected resignations.
- B.2.—Saving partly due to unexpected vacancies in Inspection Staff, partly to the suspension of ordinary school work during the special Irish Course, and to the employment of fewer Assistant Superintendents at annual examinations.
- C.1.—Saving due chiefly to the decline in number of students admitted to Training Colleges. A number of Northern Ireland Students were trained in the Church of Ireland Training College, and as the Northern Government contributed a *pro rata* proportion of the Free Home Grant the Subhead was relieved to this extent (£284).
- C.2.—Authority for the payment of certain Dáil Scholarships received after the original Estimates, which included no provision for such, had been submitted. (Ministry of Finance, 8th December, 1923, No. 767.)
- D.1.—Half the wages of two servants were provided under A.1. and half under D.1. These two servants were promoted to the positions of Office Keeper and Deputy Office Keeper respectively, and in consequence the whole of their wages fell on Subhead A.1., thus giving rise to a saving under D.1. (Ministry of Finance, 5th December, 1923, E. 78/18.)
- D.2.—Special grants of school requisites to the value of £46 were authorized for the Curragh and Haulbowline Island National Schools, in respect of which no provision had been made in the Estimate. (Ministry of Finance, 26th November, 1923, No. 811, and 9th January, 1924, S. 22/3/24.) Further, rents of Model Schools are only paid as claimed, and arrears for three years in respect of Kilkenny Model School fell on this Subhead in 1923-24.
- E.1.—Saving due to "cut" of ten per cent. operative from 1st November, 1923, in emoluments of teachers. (Ministry of Finance, 8th November, 1923, No. 754/9.)
- E.2.—Saving due to the fact that fewer candidates than was anticipated qualified for appointment as Pupil Teachers, and, in view of contemplated changes in regard to the recruitment of teachers, fewer appointments of Monitors were sanctioned.
- E.4.—No claim for gratuity matured during the year.
- E.5.—Conditions for grants in respect of van and boat services not fulfilled in a number of cases.
- E.6.—Free stocks of requisites are granted in respect of local expenditure on new school buildings, and on the improvement of existing buildings. In recent years, owing to temporary suspension of building operations, the claims which have matured have been abnormally few.
- E.7.—It was expected that with the return of more settled conditions a provision of at least £4,000 would be necessary, but the claims which matured for payment fell short of anticipations.
- E.8.—Saving due to same cause as noted under E.1.
- E.9.—The claims which matured were slightly in excess of anticipations.
- E.10.—It is very difficult, in view of the large number of teachers and the many class centres, to arrive at an exact estimate under this head. The excess expenditure has been duly authorized by Minister for Finance. (Ministry of Finance, 26th November, 1923, No. 755/2.)
- F.1.—Provision was made for an improved scale of salaries for Organizers, but the revised scale did not become operative until 1st November, 1923. (Ministry of Finance, 19th November, 1923, and 15th January, 1924, E. 59/1.)
- F.2.—Owing to the special Irish Course the visits of Organizers to schools were necessarily fewer than usual. Further, the Staff was reduced by one as from July, 1923.
- F.3.—The number of schools which qualified for grants was less than anticipated.
- G.—In the absence of necessary certificates, a number of claims was unavoidably held over.
- I.—It is difficult to give an exact forecast of receipts under this head. In addition to normal receipts in 1923-24 adjustments arising on payments to Convent Schools inflated the credit for the year.

EXTRA REMUNERATION (exceeding £50).

- A.1.—Two Junior Executive Officers on loan to other Departments received from these Departments allowances of £135 9s. 2d. and £67 2s. 3d., and five members of the Clerical Class received as remuneration for extra attendance sums varying from £54 8s. 6d. to £70 10s. 0d.

B.1.—One Class II. Inspector of Schools received from the Department of Agriculture and Technical Instruction the sum of £100 as Inspector of Irish Language.

D.1.—The Medical Attendant, Central Model Schools, received £40 under this Subhead, and in addition £450 as Assistant Medical Officer, Mountjoy Prison.

SEÓSAMH Ó NEÍLL,

Accounting Officer.

OFFICE OF NATIONAL EDUCATION,

30th January, 1925.

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 1923-24.

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)	...	...	...	2,190	0	0
Worship Fund ...	...	...	...		40	14 8
Killury or Nelan Fund ...	...	...	...		450	0 0
Reid Fund ...	...	...	...	7,533	7	5
				£10,214	2	1

NOTE.—The amount of the Stock shown on the Account for 1922-23 was £11,054 2s. 1d. The revised figure quoted above arises from the transfer in August, 1923, to the Government of Northern Ireland, of Stock of the face value of £840, being the proportion of the Carlisle and Blake and Worship Funds allocated to the Northern Government. (Ministry of Finance, 3rd October, 1922, No. 179/3.)

INTERMEDIATE EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, in respect of 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 ...	39,570	39,344 16 5	25 3 7	—
B.—Grant towards the Salaries of Teachers in Secondary Schools, including cost of Administration ...	30,750	30,749 12 10	7 2	—
C.—Interim Grant for Intermediate Education, including cost of Administration ...	63,000	56,203 12 4	6,796 7 8	—
GROSS TOTAL ...£	133,120	126,298 1 7	6,821 18 5	—
			Surplus of Gross Estimate over Expenditure. £6,821 18 5	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £24 19 6	
D.—Appropriations in Aid (Repayment of Advances) ...	370	345 0 6	Net Surplus to be surrendered	
NET TOTAL ...£	132,750	125,953 1 1	£6,796 18 11	

The following amounts have been deducted from the Grants :—

- A.—(1) Administrative expenses amounting to £604 17s. 10d. 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) Advances and Grants amounting to £1,000 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 £2,763 3s. 8d. 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 £485 6s. 10d. 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 VIII. of the Rules for the distribution of the Interim Grant an amount of £230 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.
15th December, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for Grants in Aid of the Expenses of UNIVERSITY INSTITUTIONS, including Grants under the IRISH UNIVERSITIES ACT, 1908, and the LAND ACT, 1923.

Service.	Grant.	Expenditure.	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-Recurent, non-Statutory Grants ...	25,800	24,800	1,000	—
E.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923—				
<i>Original</i> ... Nil.				
<i>Supplementary</i> ... £3,000	3,000	3,000	—	—
	113,800	112,800	1,000	—
Less Savings on Subhead D. (See Supplementary Estimate) ...	1,000	—	1,000	—
TOTAL—				
<i>Original</i> ... £110,800				
<i>Supplementary</i> ... 2,000	£ 112,800	112,800	—	—

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
12th November, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ENDOWED SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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 in Ireland.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries	713	706 16 8	6 3 4	—
B.—Travelling	100	104 0 11	—	4 0 11
C.—Incidental Expenses ...	225	221 0 5	3 19 7	—
GROSS TOTAL ...£	1,038	1,031 18 0	10 2 11	4 0 11
			Surplus of Gross Estimate over Expenditure. £6 2 0	
			Surplus of Appropriations in Aid realized. £92 11 1	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
D.—Appropriations in Aid ...	100	192 11 1	Total Surplus to be surrendered.	
NET TOTAL ...£	938	839 6 11	£98 13 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to reduced Bonus.
 B.—Due to unusually regular attendance of country members. Excess met out of savings on A. as sanctioned by Ministry of Finance letters S. 60/15/24 of 24th March and 7th April, 1924.
 C.—Due to normal fluctuations.
 D.—Due to Agency for Government of Northern Ireland having continued longer than was anticipated.

J. DENHAM OSBORNE,
Accounting Officer.

5th December, 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.

MINISTRY OF INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF INDUSTRY AND COMMERCE, including Umpire and Courts of Referees; for Contributions to the Unemployment Fund and to Special Schemes; for Payments to Associations under the Unemployment Insurance Acts; for Advances to Workpeople under the Labour Exchanges Act, 1909; for Fees and Expenses of Medical Referees under the Workmen's Compensation Act, 1906; for Fees to certifying Surgeons under the Factory and Workshops Act, 1901; for Fees and Expenses under the Trade Board Acts, 1909 and 1918; for Fees and Expenses under the Electricity (Supply) Act, 1919, and the Gas Regulation Act, 1920; and for Contributions towards the Expenses of an Irish Stall at the *Daily Mirror* Fashion Fair; also for Expenses in connection with the International Labour Organization (League of Nations) including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, Wages, and Allowances ...	180,000	182,506 2 11	—		2,506	2 11
B.—Travelling Expenses ...	4,500	4,027 9 10	472	10 2	—	
C.—Incidental Expenses ...	1,200	1,589 2 4	—		389	2 4
D.—Telegrams, Telephones ...	2,300	2,165 13 2	134	6 10	—	
E.—Contributions towards Expenses of Stall at "Daily Mirror" Fashion Fair ...	150	175 0 0	—		25	0 0
F.—Fees to Certifying Surgeons, &c. ...	20	5 9 6	14	10 6	—	
G.—Fees and Expenses of Medical Referees ...	75	223 16 0	—		148	16 0
H.—Umpire and Courts of Referees—Salaries, &c. ...	3,000	1,622 11 0	1,377	9 0	—	
I.—Umpire and Courts of Referees—Travelling, &c. ...	1,500	282 4 7	1,217	15 5	—	
J.—Contribution towards the cost of training Unemployed Women in Homecrafts ...	500	637 16 10	—		137	16 10
K.—Dublin—Cork Steamer— Original ... £1,000 Supplementary 4,515	5,515	5,567 16 4	—		52	16 4

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
UNEMPLOYMENT INSURANCE, &C.				
L.—Contributions to the Unemployment Fund and to Special Schemes ...	200,000	195,115 13 2	4,884 6 10	—
M.—Payments to Associations ...	1,500	531 1 8	968 18 4	—
N.—Advances to Workpeople for Fares ...	250	219 12 6	30 7 6	—
INTERNATIONAL LABOUR ORGANIZATION.				
P.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations)— Original ... Nil. Supplementary £863	863	747 19 2	115 0 10	—
P.2.—Travelling and Incidental Expenses— Original ... Nil. Supplementary £272	272	258 19 6	13 0 6	—
Q.—Losses ...	—	28 3 11	—	28 3 11
GROSS TOTAL— Original ... £395,995 Supplementary 5,650	401,645	395,704 12 5	9,228 5 11	3,287 18 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,940 7 7	
Deduct :—			Deficiency of Appropriations in Aid realized. £4,056 1 2	
O.—Appropriations in Aid ...	100,550	96,493 18 10	Net Surplus to be surrendered. £1,884 6 5	
NET TOTAL— Original ... £295,445 Supplementary 5,650	£ 301,095	299,210 13 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess which was due to transfer of Staff from Department of Agriculture to the Statistical Branch of this Department has been sanctioned by Ministry of Finance Letter S60/5/24.

B.—Saving due to curtailment of travelling.

C.—Excess, which was mainly due to special advertising and removal of records from Claims and Records Office, Kew, Surrey, has been sanctioned by Ministry of Finance Letter S60/5/24.

D.—This Estimate is furnished by the General Post Office.

- E.—Excess which was due to a special allowance of £25 granted to an Assistant Superintendent at Irish Exhibition has been sanctioned by Ministry of Finance Letter 695/23.
- F.—The number of cases dealt with under the Factory and Workshops Act, 1901, was less than was anticipated.
- G.—The number of cases under Section 10 of the Workmen's Compensation Act, 1906, was more than was anticipated. The excess under this Subhead has been sanctioned by Ministry of Finance Letter 596/74/23.
- H. and I.—Saving due to a reduction in the number of Courts held.
- J.—Excess, which was due to the classes extending further into the financial year than was anticipated, has been sanctioned by Ministry of Finance Letter 596/74/23.
- K.—Excess which was due to greater loss on the Service than was anticipated has been sanctioned by Ministry of Finance Letters of 19/6/23 and 28/3/24.
- L.—A greater volume of Unemployment than was estimated reduced the amount of contributions from Employers and Workpeople to the Unemployment Fund, and the State Contribution to the Fund was reduced accordingly.
- M.—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.
- N.—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.

O.—APPROPRIATIONS IN AID—

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
(a) Estimated amount to be received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922	95,000	0	0	92,899	3	5
(b) Repayment of sums advanced to Workpeople	200	0	0	258	6	9
(c) Repayment by British Ministry of Labour of cost of performing certain Accounting work in connection with Services not transferred to the Government of the Saorstát ...	3,100	0	0	2,845	11	7
(d) Contributions payable under Section 29 of the Electricity (Supply) Act, 1919 (9 and 10 Geo. 5, c. 100) and Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. 5, c. 28)	2,050	0	0	439	15	0
(e) Fees for Licences under the Dyestuffs (Import Regulation) Act, 1920	100	0	0	10	0	
(f) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new Unemployment Books; Law Costs recovered, &c.	100	0	0	50	12	1
	£100,550	0	0	£96,493	18	10

(a) The contributions of Employers and Workpeople to the Unemployment Fund were less than those upon which the Estimate was based, and the payment to the Vote was consequently less.

(b) Excess due to repayment by Employers immediately on issue of warrants to Workpeople and prior to presentation of Accounts by the Railway Companies.

(c) The Claim against the British Ministry of Labour amounted to less than was anticipated owing to Staff reductions.

(d) Owing to the postponement of the application of the Electricity Act fees were not collected during the year.

(e) This Act was repealed early in the financial year 1923-24.

(f) It was not possible to make a closer estimate.

P.1.—The Saorstát's contribution was less than was anticipated.

P.2.—Saving due to the fact that no incidental expenses were incurred by the delegates

Q.—LOSSES.

Imprest lost in transit, £15 (Ministry of Finance S/70/2/24).

EXTRA REMUNERATION (exceeding £50).

From this Department the following allowances, including Bonus thereon, were paid—

To a Second Class Officer (Woman, £300—£400) £67 18s. 6d.; to a Third Class Officer (£200—£400) £129 16s. 0d.; to a Lower Executive Officer (£100—£400) £64 2s. 10d.

This Account includes the sum of approximately £3,138 in respect of Salaries, &c., of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £2,568 in respect of Salaries, &c., of Staff on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

MINISTRY OF INDUSTRY AND COMMERCE.

31st December, 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.

TRANSPORT DEPARTMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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	9,158	7,211 18 6	1,946 1 6	—
B.—Travelling and Incidental Expenses	620	249 14 4	370 5 8	—
C.—Payments in respect of Acquisition of Land for Colliery Railways	9,000	839 7 4	8,160 12 8	—
GROSS TOTAL ...£	18,778	8,301 0 2	10,476 19 10	—
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure.	
D.—Appropriations in Aid ...	2,000	1,974 6 1	£10,476 19 10	
			Deficiency of Appropriations in Aid realized.	
			£25 13 11	
NET TOTAL ...£	16,778	6,326 14 1	Net Surplus to be surrendered.	
			£10,451 5 11	

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 eight members of the Staff to the Ministry of Industry and Commerce as from 1st April, 1923, no portion of their salaries being borne on the Vote of this Department, (2) Revision of Bonus, September, 1923, (3) Payment of salary to one Officer transferred from Office of Public Works, and one Officer transferred from Trade Branch, Ministry of Industry and Commerce. The transfer in each case took effect as from 1st October, 1923.

- B.—Owing to pressure of work at the head offices of the various Railways, the investigations carried out in connection with the liquidation of the British Control Agreements, which necessitated travelling, were short of the number anticipated.
- C.—The liability in this case was estimated after consultation with the Solicitors engaged in the negotiations in connection with the Acquisition of Land for the Colliery Railways. The settlements effected, and consequent payments, were substantially less than the number provided for.

J. INGRAM,

Accounting Officer.

29th November, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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, and Allowances	6,650	6,887 9 6	—	237 9 6
B.—Travelling and Incidental Expenses	1,950	1,001 16 11	948 3 1	—
C.—Telegrams and Telephones	130	115 17 6	14 2 6	—
D.—Services in connection with Wrecks and Salvage ...	50	836 17 10	—	786 17 10
E.—Preservation of Life from Shipwreck (including Life Saving Apparatus) ...	550	490 19 8	59 0 4	—
F.—Relief of Distressed Seamen	50	—	50 0 0	—
G.—Coast Watching Service ...	8,000	4,792 15 0	3,207 5 0	—
GROSS TOTAL	£ 17,380	14,125 16 5	4,278 10 11	1,024 7 4
			Surplus of Gross Estimate over Expenditure. £3,254 3 7	
			Surplus of Appropriations in Aid realized. £1,993 12 1	
Deduct :—	Estimated.	Realized.		
H.—Appropriations in Aid ...	1,800	3,793 12 1	Total Surplus to be surrendered.	
NET TOTAL	£ 15,580	10,332 4 4	£5,247 15 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A —Included in this is the sum of £289, Fees paid to a Medical Inspector in respect of the nine months ended 31st December, 1923. This amount was recovered from Ship Owners as Fees, together with a further amount of £48 in respect of quarter ended 31st March, 1924, and is included in Subhead H. The Medical Officer's account for quarter ended 31st March, 1924, was not received in time for payment to be made before 31st March, 1924.

- B.—During a great part of the period travelling facilities were considerably restricted. Furthermore the Dockyards were closed, as a result of labour disputes, for many months. For these reasons the Surveyors did not incur so much expense in travelling as is usual in normal circumstances.
- C.—The saving of £14 2s. 6d., was due to the fact that certain Telephone Accounts were not received for payment prior to 31st March, 1924.
- D.—The excess of expenditure was due to the fact that large quantities of rubber, wax and oil, were salvaged on the coasts of An Saorstát during the year. The expenditure for salvaging this wreckage was exceptional, and could not have been foreseen. (See Subhead H.)
- F.—Nothing was paid in respect of Distressed Seamen. It is not possible to foretell what this expenditure may be.
- E. and G.—This provision was made for the re-establishment of the Life Saving Stations formerly maintained round the Coast by the Board of Trade. It was not found possible to select Staff, or to re-open the greater number of the stations, until late in 1923. Expenditure at the full normal rate was not, therefore, incurred. A further reason for the difference between the Grant and Expenditure was the fact that quantities of stores and equipment obtained for the new Service were not paid for until after the close of the financial year.
- H.—The surplus is due to the exceptional amounts derived from the sale of rubber, oil and wax salvaged during the year.

The amount realized, £3,793 12s. 1d. is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, &c. :—						
Survey Fees	545	9	6			
Fees for Examination of Masters and Mates ...	103	17	6			
Fees for Medical Inspection of Emigrant Ships ...	337	0	0			
Contribution from Commissioners of Irish Lights	100	0	0			
				1,085	7	0
(b) Miscellaneous Receipts :—						
Sale of Forms	11	15	10			
Rent of Foreshores	35	5	6			
Sale of Foreshore Rights	4	0	0			
Mercantile Marine Office Fees	350	11	6			
Receipts on account of Wreck and Salvage :—						
(1) Sale of salvaged articles	2,188	8	4			
(2) Deposition Fees and Commission	117	3	11			
				2,707	5	1
TOTAL				£3,793	12	1

EXTRA REMUNERATION (exceeding £50).

From this Vote an Engineer Surveyor receives an allowance at the rate of £100 per annum in respect of special work in connection with the Commissioners of Irish Lights.

GORDON CAMPBELL,

Accounting Officer.

MINISTRY OF INDUSTRY AND COMMERCE,
31st December, 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.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, in respect 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 ...	3,571,000	3,348,245 3 2	222,754	16 10	—	
AA.—Gratuities payable on demobilisation to certain Officers with prolonged (including pre-truce) service. <i>Original</i> ... Nil. <i>Supplementary</i> ... £120,000	120,000	62,115 0 0	57,885	0 0	—	
B.—Dependants' Allowance	1,976,000	1,896,396 11 4	79,603	8 8	—	
C.—Wages of Civilians attached to Units ...	200,000	128,176 15 3	71,823	4 9	—	
D.—Pay, &c., of Clergymen ...	25,000	30,484 5 3	—		5,484	5 3
E.—Pay of Medical Practitioners, Nurses, &c. ...	80,000	87,203 6 2	—		7,203	6 2
F.—Medicines and Instruments, Veterinary Expenses ...	22,000	21,880 17 7	119	2 5	—	
G.—Lodging Allowance ...	15,000	13,921 7 7	1,078	12 5	—	
H.—Conveyance of Troops ...	193,000	305,996 9 9	—		112,996	9 9
J.—Conveyance of Stores ...	77,000	42,382 19 9	34,617	0 3	—	
K.—Mechanical Transport ...	336,000	348,574 13 5	—		12,574	13 5
L.—Provisions and Allowances in lieu ...	1,711,000	2,251,459 14 8	—		540,459	14 8
M.—Petrol and Oils ...	120,000	107,736 9 5	12,263	10 7	—	
N.—Clothing ...	540,000	896,456 4 7	—		356,456	4 7
O.—Animals and Forage ...	44,000	19,328 6 5	24,671	13 7	—	
P.—General Stores ...	226,000	193,954 19 10	32,045	0 2	—	
Q.—Warlike Stores ...	115,000	32,054 4 8	82,945	15 4	—	
R.—Engineer Stores ...	20,000	24,211 2 5	—		4,211	2 5
S.—Vessels ...	249,500	170,491 19 1	79,008	0 11	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
T.—Works and Buildings ...	40,000	52,660 12 7	—		12,660 12 7	
U.—Compensation for Damage or Injury ...	10,000	14,292 9 10	—		4,292 9 10	
V.—Railway Protection, Repair and Maintenance Corps	1,000,000	297,349 12 8	702,650 7 4		—	
W.—Insurance ...	37,000	17,499 6 6	19,500 13 6		—	
X.—Miscellaneous Expenses...	25,000	51,906 15 4	—		26,906 15 4	
Y.—Balances Irrecoverable ...	15,000	42,873 9 5	—		27,873 9 5	
Z.—Office of Minister of Defence, Army Finance Office, &c. ...	32,000	33,417 1 1	—		1,417 1 1	
	£ 10,799,500	10,491,069 17 9	1,420,966 6 9		1,112,536 4 6	
<i>Deduct :—</i>						
Anticipated savings on various Sub-heads ...	119,990	—	119,990 0 0		—	
(See Supplementary Estimate)						
GROSS TOTAL :—						
Original ...£10,679,500						
Supplementary 10						
	10,679,510	10,491,069 17 9	1,300,976 6 9		1,112,536 4 6	
			Surplus of Gross Estimate over Expenditure. £188,440 2 3			
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
ZZ.—Appropriations in Aid	15,000	29,668 10 1	£14,668 10 1			
NET TOTAL :—			Total Surplus to be surrendered.			
Original ...£10,664,500						
Supplementary 10						
	10,664,510	10,461,401 7 8	£203,108 12 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Revised rates of pay came into force during the year which, in the main, accounts for the saving shown under this Subhead.

AA.—The enquiries incidental to the issue of these gratuities were so minute and prolonged that it was not possible to deal with all the cases estimated for.

B.—Dependants' Allowance ceased for unmarried soldiers who re-attested during the year, resulting in the surplus here shown.

C.—A reduction in the number of Civilians in the Army took place during the year.

D.—Due to increase in number of Clergymen employed.

E.—Due to increased employment of Civilian Medical Practitioners.

F.—A casual variation.

G.—A casual variation in a service difficult to estimate exactly.

H.—Almost entirely due to arrear claims which could not be foreseen.

J.—Conveyance of Stores by railway was less than anticipated.

K.—Due to arrear claims for commandeered cars, &c., the extent of which could not be foreseen.

L.—Due to heavy arrear claims for billeting and local purchases of food supplies.

M.—Surplus due to a reduction in the price of petrol.

N.—The full extent of the clothing requirements of the Army for the year 1923-24 could not be foreseen when the Estimates for that year were being prepared. Moreover, the wear and tear of clothing and boots during the period under review was far in excess of what was estimated for.

Other particular factors in connection with the excess on this Subhead were:—

(a) Heavy liabilities for clothing purchased in the previous financial year could not be discharged until the year under review.

(b) Insufficient provision in the Estimate was made for civilian clothing for discharged men and also for prisoners.

O.—The purchase of animals to the extent contemplated did not materialise.

P.—Certain purchases provided for were not actually made.

Q.—Anticipated requirements were found not to be necessary.

R.—The requirements in connection with barrack maintenance were greater than anticipated.

S.—Surplus resulted through the closing down of the Marine Corps during the year.

T.—The requirements in connection with barrack maintenance were greater than anticipated.

U.—Deficit caused by the settlement of arrear claims in connection with traffic accidents, etc.

V.—Surplus due to the cessation of the work, and the disbandment of the Railway Protection and Maintenance Corps.

W.—The liabilities in respect of Insurance, as estimated for, could not be adjusted within the year under review.

X.—Large claims for telephone services, printing and stationery, not provided for in the Estimates, were required to be adjusted in this year.

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

	£	s.	d.
(1) Deficiency in accounts of a Pay Officer due to his negligence in keeping Accounts—period June, 1922, to October, 1922. Portion of total deficiency not charged in last account. (See Balances Irrecoverable No. 18, 1922/3 Account). (Ministry of Finance Authority, S/5/15/24)	721	16	0
(2) Balance of a sum of £35 Bank overdraft not cleared by an Officer who was subsequently killed in action. The money was advanced for pay of troops, but it cannot now be established whether the necessary adjustments were subsequently made in the accounts of the soldiers concerned. (Ministry of Finance Authority, 691)	35	0	0
(3) Balance of Bank Overdraft for which no vouchers are available. The balance represents payments made in the late 3rd Southern Division by an Officer who was subsequently killed in action. (Ministry of Finance Authority, 812-11)	122	10	3

Y.—BALANCES IRRECOVERABLE—continued.

			£	s.	d.
(4).	Advances of pay made to troops in December, 1922, in the Co. Cork area. This amount represents a balance of a sum of £200 advanced to the troops. The disturbed conditions in the area and the constant movements of troops prevented this balance being adjusted with the men concerned. (Ministry of Finance Authority, 812-32)	... ..	33	9	0
(5).	Money borrowed by an Officer, who has since left the Army, for the purpose of pay of troops. There is evidence that the money was in fact paid to the troops, but no vouchers are available. (Ministry of Finance Authority S/5/45/24)	... ..	32	0	0
(6).	Money handed in by a Military prisoner in respect of which no records are forthcoming as to how it was disposed of. (Ministry of Finance Authority 747/166)	... ..	4	5	0
(7).	Pay of troops, July, 1922, for which no vouchers are available owing to the documents, vouchers, &c., being lost or destroyed during the fighting in the particular district. (Ministry of Finance Authority 812/11)	... ..	46	2	9
(8).	Accidental loss of a sheep at Curragh Abattoir. (Ministry of Finance Authority S/4/188/24)	... ..	5	10	0
(9).	Payment in excess of Pension awarded to widow of soldier killed in action in October, 1922. (Ministry of Finance Authority S/5/29/24)	... ..	208	0	0
(10).	Advances made in June, 1922, to Officers in 4th Northern District for pay, for which no receipts or pay-rolls are available. (Ministry of Finance Authority S/5/8/24)	... ..	225	10	11
(11).	Payments made in early period of 1922 in respect of Traders' bills in Offaly—the vouchers and documents in support thereof were destroyed during the fighting in the District. (Ministry of Finance Authority 812/2)	... ..	388	17	4
(12).	Cheques signed under duress by Paymaster in Co. Cork in August, 1922. Paymaster captured by Irregulars and cheques cashed by them. (Ministry of Finance Authority 812/30)	... ..	550	0	0
(13).	Payments to soldiers acting as waiters, not covered by regulations, but made in good faith. (Ministry of Finance Authority S/5/26/24)	... ..	74	0	5
(14).	Balance of Imprest issued to an Officer, now demobilised, for which no vouchers are available. (Ministry of Finance Authority 812/25)	... ..	48	18	11
(15).	Money captured by Irregulars on 23rd March, 1923, in the course of an attack on Pay Officer's escort in Co. Wexford. (Ministry of Finance Authority 812/31)	... ..	32	0	0
(16).	Beast condemned at Abattoir as unfit for human consumption. (Ministry of Finance Authority 4/343/24)	... ..	20	8	4
(17).	Over-issues to men of the Special Infantry Corps, and forfeitures not collected prior to the discharge of the men concerned. (Ministry of Finance Authority S/5/51/24)	... ..	19	0	5
(18).	Overpayment to Trader: in course of collection. (Ministry of Finance Authority S/5/5/25)	... ..	3	18	1
(19).	Overpayment to Trader who has now been adjudicated bankrupt. (Ministry of Finance Authority S/5/4/25)	... ..	21	1	10
(20).	Overpayment to Trader: in course of collection. (Ministry of Finance Authority S/5/2/25)	... ..	3	19	6
(21).	Draft negotiated by person of same name as the intended payee. Amount in course of recovery. (Ministry of Finance Authority S/5/6/25)	... ..	1	8	4

Y.—BALANCES IRRECOVERABLE—continued.

	£	s.	d.
(22). Payment of an amount which had already been paid by another Government Department. Action taken for recovery. (Ministry of Finance Authority S/5/3/25)	15	2	3
(23). Departmental disallowance in Trader's bills which the Trader refuses to acknowledge as an overpayment; matter under investigation. (Ministry of Finance Authority S/5/18/25)	24	19	5
(24). Bill rendered by Trader; believed to be fictitious. Investigation into the circumstances proceeding. (Ministry of Finance Authority S/5/20/25)	149	3	6
(25). Payment for same service to two different parties. In course of recovery. (Ministry of Finance Authority S/5/86/24)	10	16	0
(26). Sundry small errors in Trader's bills, noted for subsequent recovery. (Ministry of Finance Authority S/5/86/24)	10	7	
(27). Balance in respect of which no vouchers can be produced by the Officer concerned. (Ministry of Finance Authority S/5/30/24)	99	16	0
(28). Pay in excess of the regulated rate issued to soldiers of the Special Infantry Corps who have now left the Army. (Ministry of Finance Authority S/5/85/24)	9	4	0
(29). Travelling Expenses incurred in special circumstances in excess of the amount authorized by the Regulation. (Ministry of Finance Authority S/5/83/24)	29	1	9
(30). Overpayment of Demobilisation pay through confusion as regards the correct date. (Ministry of Finance Authority S/5/44/24)	7	14	0
(31). Issues of pay, additional pay and ration allowance made in error, and non-collection of fines, &c., by a Pay Officer, who has left the Service. (Ministry of Finance Authority S/5/58/24)	126	17	6
(32). Overpayments of pay, Proficiency pay and ration allowance to men who had left the Army before recovery could be effected. (Ministry of Finance Authority S/5/5/80/24)	30	2	7
(33). Fines not collected and overpayments made to Military Police: the men were already demobilised when the facts came to notice. (Ministry of Finance Authority S/5/63/24)	23	9	2
(34). An overpayment made; by the time it was discovered the Officer responsible and the individual overpaid had left the Service. (Ministry of Finance Authority S/5/5/62/24)	5	0	
(35). Small overpayments to N.C.O.'s. and Men discovered on examination of Accounts after the N.C.O.'s. and Men had been discharged from the Service. Recovery not possible. (Ministry of Finance Authority S/5/65/24)	2	2	6
(36). Overpayment where amounts could not be recovered owing to the individuals having left the Service. (Ministry of Finance Authority S/5/81/24)	7	8	6
(37). Overpayment to soldiers; recovery not possible owing to the demobilisation of those concerned. (Ministry of Finance Authority S/5/79/24)	7	14	0
(38). Payments to Military Police and others, in excess of Regulations. Recovery impossible owing to demobilisation. (Ministry of Finance Authority S/5/78/24)	79	15	9
(39). Overpayments to Officers subsequently discharged, resigned, or demobilised. Recovery not possible. (Ministry of Finance Authority S/5/10/5)	55	17	2

Y.—BALANCES IRRECOVERABLE—continued.

			£	s.	d.
(40). Fraudulent conversion of a cheque by a clerk who was tried by Civil Courts, convicted, and sentenced to a term of imprisonment. (Ministry of Finance Authority S/5/10/5)	...	...	12	10	0
(41). Fraudulent conversion of funds by a Pay Officer. The defaulting Officer was proceeded against in Civil Courts and sentenced to 18 months' imprisonment. (Ministry of Finance Authority S/5/71/24)	...	...	735	5	5
(42). Overpayments to N.C.O.'s. and Men on discharge from the Service, due to misconception of the Regulation as to entitlement. (Ministry of Finance Authority S/5/44/24)	...	...	50	11	6
(43). Overpayment of Dependants' Allowances brought to light after the Officers and Soldiers concerned had become non-effective; also over-issues where recovery was not found possible. (Ministry of Finance Authority S/5/74/24, S/5/46/24, and S/4/102/24).	...	...	27,275	2	5
(44). Shortage of cash; money drawn from the Bank was, in the pressure existing at the time, not counted until after payment of troops. (Ministry of Finance Authority S/5/64/24)	...	...	30	0	0
(45). Shortage of cash drawn from the Bank. The money is shown to have been lost in course of transit from the Bank to the Military post. (Ministry of Finance Authority 812/21)	...	...	11	0	0
(46). Payments to troops made by an Officer in Kerry as a Military necessity on the landing of the troops at Tarbert, for which no vouchers or Pay-rolls are available. (Ministry of Finance Authority S/5/25/24)	...	...	237	10	0
(47). Issue of Travelling and Subsistence Allowances in excess of regulated rates to two Officers who have left the Service. Recovery cannot now be effected. (Ministry of Finance Authority S/5/32/24)	...	...	9	0	0
(48). Payment to N.C.O.'s. and Men of the Engineer Corps in excess of the regulated rates. Amounts not recoverable owing to the Soldiers concerned having been discharged. (Ministry of Finance Authority S/5/1/25)	...	...	16	2	7
(49). Overpayment of Marriage Allowance due to belated notification of casualties. (Ministry of Finance Authority S/5/16/25)	...	...	27	7	6
(50). Overpayments to Soldiers of the Railway Maintenance Corps on the occasion of the rapid demobilisation of that Corps. The over-payments arose owing to particulars of the casualties not having been reported in time to permit of adjustment in soldiers' accounts at time of discharge	...	...	1,341	16	5
(51). Balance on the final clear-up of the Accounts of the Railway Maintenance Corps in respect of which no vouchers are available	...	...	3,106	19	2
(52). Balance on the final adjustment of the Accounts of the Coastal Marine Corps. This sum represents payments to Officers and Men in respect of which no vouchers are forthcoming. (Ministry of Finance Authority S/5/21/25)	...	...	132	14	8
(53). Drawings on Bank Account in Cork in 1922 in respect of which no vouchers are available. (Ministry of Finance Authority F/124/1/24)	...	...	1,786	8	1
(54). Overpayments to Sundry Traders in Cork area which are at present under investigation with a view to recovery	...	...	4,823	4	11
			£42,873	9	5

Z.—An under-estimate.—See detail of Extra Remuneration.

ZZ.—Appropriations in Aid :—

	Estimated.	Realized.
Recoveries in respect of charges to Vote Subheads in last Account :—		
	£	£ s. d.
A.—Pay of Officers, N.C.O's. and Men of the Regular Army	15,000	206 18 1
B.—Dependants' Allowance		721 9 4
F.—Medicines and Instruments, Veter- inary Expenses		381 4 0
J.—Conveyance of Stores		25 18 0
K.—Mechanical Transport		102 5 7
L.—Provisions and Allowance in lieu ...		300 19 7
N.—Clothing		2 16 11
P.—General Stores		156 7 8
Abattoir Receipts		17,106 5 10
Sale of Cheddite		687 4 6
Rents of Lands, &c.		7,045 5 8
Rents of Canteens		305 1 8
Sale of Stores		937 5 5
Sale of Farm Produce		272 0 2
Sale of Products of Gas Works		277 14 9
Receipts from Band Performances		727 8 4
Bank Interest		14 7 6
Miscellaneous Receipts		397 17 1
	£15,000	£29,668 10 1

EXTRA REMUNERATION (exceeding £50).

Two Officers received allowances at the rate of £250 per annum, plus Bonus, for the first three months of the year.

One Higher Executive Officer received an allowance at the rate of £100 per annum, plus Bonus, for the full period, and another at the rate of £100 per annum, plus Bonus, for eight months, and £150 per annum, plus Bonus, for the remaining period of the year.

Ten Junior Executive Officers received allowances at rates varying from £35 15s. 0d. per annum to £150 per annum, plus Bonus, for different periods.

One Congested Districts Board Clerk received an allowance at the rate of £50 per annum, plus Bonus.

One Clerical Officer (Male) received an allowance at the rate of £30 per annum, plus Bonus.

Three Clerical Officers (Female) each received an allowance at the rate of £50 per annum, plus Bonus.

The Accounts of other Departments include a sum of approximately £3,854 in respect of Salaries of Staff loaned to this Department.

THOMAS GORMAN,
Accounting Officer.

ARMY FINANCE OFFICE,
DEPARTMENT OF DEFENCE.
11th March, 1925.

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.

POST OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, 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.	
A.—Salaries, Wages, and Allowances ...	£ 1,731,784	£ s. d. 1,580,524 9 4	£ s. d. 151,259 10 8		£ s. d. —	
A.A.—Payment to British Government in respect of services rendered by Agency ...	6,000	6,346 18 6	—		346 18 6	
B.—Travelling and Subsistence Allowances ...	15,100	17,238 4 7	—		2,138 4 7	
C.—Rent, Office Fittings, &c. ...	25,500	27,168 10 9	—		1,668 10 9	
D.—Purchase of Sites, &c. (Postal and Telegraph Services only) ...	10	750 0 0	—		740 0 0	
E.—Conveyance of Mails ...	501,750	441,889 4 4	59,860 15 8		—	
F.—Railway Companies, &c., for services in connection with Telegrams ...	500	417 16 4	82 3 8		—	
G.—Stores other than Engineering Materials ...	78,400	79,417 18* 5	—		1,017 18 5	
H.—Incidental Expenses, Law Charges, &c. ...	27,160	25,454 7 2	1,705 12 10		—	
I.—Engineering Establishment ...	137,180	160,404 14 11	—		23,224 14 11	
K.—Engineering Materials ...	58,480	84,918 3 6	—		26,438 3 6	
L.—Engineering Contract Work, Maintenance by Railway Companies, &c. ...	9,385	15,161 18 9	—		5,776 18 9	
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892–1921 ...	60,480	46,357 0 0	14,123 0 0		—	
N.—Superannuation and other non-effective Charges ...	273,285	217,101 10 6	56,183 9 6		—	
O.—Post Office Savings Bank ...	20,000	10,042 16 3	9,957 3 9		—	
GROSS TOTAL ...£	2,945,014	2,713,193 13 4	293,171 16 1		61,351 9 5	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure £231,820 6 8			
T.—Appropriations in Aid ...	113,150	155,614 0 11	Surplus of Appropriations in Aid realized. £42,464 0 11			
NET TOTAL ...£	2,831,864	2,557,579 12 5	Total Surplus to be surrendered. £274,284 7 7			

DEPARTMENT OF POSTS AND TELEGRAPHS,
29th November, 1924.

H. N. BOWESMAN,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

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.
A.1.—Headquarters Offices ...	115,944	97,257 3 2	18,686 16 10	—
A.2.—Metropolitan Offices ...	476,700	438,176 18 0	38,523 2 0	—
A.3.—Provincial Offices ...	1,086,640	995,967 3 4	90,672 16 8	—
A.4.—Stores Department ...	52,500	49,123 4 10	3,376 15 2	—
TOTAL ...£	1,731,784	1,580,524 9 4	151,259 10 8	—
Surplus ...			£151,259 10 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The decrease in expenditure was due to the provisional employment in Headquarters Establishments of a number of Officers borne on the Metropolitan and Provincial Establishments, whose wages, &c., while so employed, were paid out of the Votes for these Establishments, and to the reduction in the "Cost of Living" Bonus as from the 1st September, 1923.
- A.2. and A.3.—The decrease in expenditure was due to the operation of a general policy of retrenchment in unremunerative Postal Services, and to the reduction in the "Cost of Living" Bonus as from the 1st September, 1923.
- A.4.—The decrease in expenditure was due to delay in the development of the Post Office Factory, and to the reduction in the "Cost of Living" Bonus as from the 1st September, 1923.

SUBHEAD A.A.—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.
A.A.—Payment to British Government, &c. ...	6,000	6,346 18 6	—	346 18 6

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Due to the fact that the number of Money Orders, &c., of Saorstát Issue paid in Great Britain and Foreign Countries was greater than anticipated (Ministry of Finance Letter S/60/14/24 of 24th March, 1924).

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Travelling and Subsistence Allowances	15,100	17,238 4 7	—	2,138 4 7

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The increase in expenditure was due to payments made in respect of Travelling Expenses, Subsistence Allowance and Removal Expenses to Provincial Officers now employed in Headquarters Establishments (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).

SUBHEAD C.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Rent, Office Fittings, &c. ...	25,500	27,168 10 9	—	1,668 10 9

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Owing to the destruction of records the requirements under this Subhead could not be accurately estimated (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Purchase of Sites, &c. (Postal and Telegraph Services only) ...	10	750 0 0	—	740 0 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

In the absence of any definite data the Estimate of £10 was made to provide a Token Vote. The Expenditure represents the payment, which had not been anticipated, for the purchase of a site for proposed new premises in Dublin (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).

SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
E.1.—Conveyance of Mails by Rail	332,000	314,827 19 5	17,172 0 7	—	—	—
E.2.—Conveyance of Mails by Road	83,500	80,623 3 11	2,876 16 1	—	—	—
E.3.—Packet Services at Home ...	53,250	38,828 14 2	14,421 5 10	—	—	—
E.4.—Packet Services— Foreign and Colonial ...	33,000	7,609 6 10	25,390 13 2	—	—	—
TOTAL	£ 501,750	441,889 4 4	59,860 15 8	—	—	—
Surplus ...			£59,860 15 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The decrease in expenditure was due to the dislocation of the Railway services during portion of the year, and to the consequent reductions made in the subsidies payable to Railway Companies for the carriage of letter mails.

E.2.—The decrease was due to economies effected in Road services.

E.3.—The decrease was due to expenditure estimated for the year 1923-24 which did not materialise during that year.

E.4.—In the absence of previous definite data, this estimate was based on information supplied by 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Railway Companies, &c., for services in connection with Telegrams ...	500	417 16 4	82 3 8	—	—	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was caused by reduced working arising from the prevalent disturbed conditions.

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	36,400	44,981 9 10	—	8,581 9 10
G.2.—Uniform Clothing ...	30,000	22,984 8 4	7,015 11 8	—
G.3.—Manufacture of Stamps, &c.	12,000	11,452 0 3	547 19 9	—
TOTAL ...£	78,400	79,417 18 5	7,563 11 5	8,581 9 10
Deficit ...			£1,017 18 5	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the Year was £2,543.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—An increase of £17,000 in expenditure under this Subhead was due to the purchase of surplus Army bicycles (Ministry of Finance Letter of 16th January, 1924, No. 290/7). This excess, however, is partly counterbalanced by certain payments due to the British Administration which did not materialise during the financial year.
- G.2.—Decreased expenditure due to the issue of old pattern uniforms, and revised regulations extending the periods of wear, and the substitution of cheaper materials.
- G.3.—Expenditure of the full amount anticipated was not necessary.

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 £6 10s. 9d. 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	600	183 1 7	416 18 5	—
H.2.—Losses by Default, Accident, &c.	25,000	23,488 19 4	1,511 0 8	—
H.3.—Incidental Expenses ...	1,500	1,741 6 3	—	241 6 3
H.4.—Police	60	41 0 0	19 0 0	—
TOTAL ...£	27,160	25,454 7 2	1,946 19 1	241 6 3
Surplus ...			£1,705 12 10	

SUBHEAD H.—continued.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- H.1.—The decrease arose from the change in practice by which certain legal work for this Department is now performed by the Chief State Solicitor's Department.
- H.2.—The decrease was due to the provision for raid losses being in excess of such expenditure actually written off during the financial year 1923-24.
A classified schedule of losses is appended.
The loss to the public is reduced by £16 6s. 6d. on account of unpaid Wages, &c., due to dismissed officers.
- H.3.—This is necessarily a fluctuating item, and sufficient provision was not made (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).
- H.4.—The expenditure under this head was less than anticipated.

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

	£	s.	d.
Losses by Raids—			
823 Cases under £50	5,535	1	10
28 „ between £50 and £100	1,973	7	8
9 „ between £100 and £500	1,693	8	10
2 „ over £500	3,245	15	5
Mutilated Treasury Notes destroyed in Rotunda Rink Fire		2	0
Treasury Notes, &c., destroyed in Rotunda Rink Fire	10	4	0
Deficiency in D.P.D. Accounts due to Rotunda Rink Fire	3,316	11	5
Cash destroyed in Rotunda Rink Fire		7	5
Private Bag destroyed in Rotunda Rink Fire		3	3
Remittance from Saggart S.O. to Dublin misappropriated		18	1
Funds misappropriated by the late Sub-Postmaster, Whitegate, Limerick	123	3	4
Embezzlement of official Cash by a Sorting Clerk & Telegraphist at Drogheda	36	19	3
Amount stolen from Investigation Branch Official Letter		3	0
Cash missing from Cork Engineer's District Office		13	0
Deficiency in Accounts at Clonmel after occupation by Irregulars	545	15	7
„ „ Collooney S.O. due to destruction of S.O. Records by fire		17	6
„ „ Wexford after Post Office Strike		22	9
„ „ Barrackton (Cork) Final Account			10
„ „ Bailieborough S.O. Final Account			3
„ „ Pallasgreen S.O., error in sale of stamps		2	16
„ „ Killarney. Voucher for unclaimed payment lost		1	16
Loss of remittance from Merville to Letterkenny		8	15
„ at Banba Hall, Dublin		6	5
Foreign and spurious coins collected from Telephone Auto Boxes			10
Cork drawer in Post Office Refreshment Club lost in Rotunda Rink		2	0
Shortage in Counter Stock at Kilmallock		1	3
Unexplained shortage in remittance from Altagowlan S.O. to Carrick-on-Shannon		1	0
Loss of Unemployment Stamps from Registered Packet	25	13	2
Irrecoverable credit Stock supplied to late Postman at Boholas S.O.			2
Loss of Private Bag in raid at Loughrea S.O.		1	19
Private Bag destroyed by raiders at Mullingar		1	5
Double payment M.O. at Glasson S.O., Athlone		22	4
Irrecoverable overpayment of salary to the late Sub-Postmistress, Ballintubber		37	18
Miscellaneous Losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants—			
Irrecoverable overpayments of Wages	41	6	10
Counter Losses	465	8	11
Postal Orders		9	10
Old Age Pensions Orders	88	1	3
Army and Navy Allowances and Postal Drafts	46	5	7
Money Orders	66	5	0
Miscellaneous	29	6	10
	746	4	11
Compensation for Loss and Damage to Parcels and Registered and Insured Letters—			
Loss :— Registered and Insured Parcels... ..	1,489	18	10
Unregistered Parcels	2,482	19	5
Total (Parcels)	3,972	18	3
Registered and Insured Letters	1,838	4	5
TOTAL (LOSS)	£5,811	2	8

SUBHEAD H.—continued.

LOSSES BY DEFAULT, ETC., (POSTAL SERVICES).—STATEMENT SHOWING
PRINCIPAL ITEMS.—continued.

			£	s.	d.	£	s.	d.
Damage :—Registered and Insured Parcels	...	...	22	7	4			
Unregistered Parcels	...	...	237	10	0			
Total (Parcels)	...	...	259	17	4			
Registered and Insured Letters	...	...	9	1	5			
TOTAL (DAMAGE)	...	...	268	18	9			
TOTAL (LOSS AND DAMAGE)	...	...				6,080	1	5
TOTAL	...	...				<u>£23,488</u>	<u>19</u>	<u>4</u>

The total number of Money Orders and Postal Orders issued during the year was over 4,217,000, amounting to a total sum of £7,631,000.

The total number of parcels dealt with was about 7,196,000.

The total cash, &c., remittances dealt with by Postmasters, &c., during the year was about £16,700,000.

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	121,455	144,937 2 7	—		23,482	2 7
I.2.—Travelling and Subsistence Allowances	15,725	15,467 12 4	257	7 8	—	
TOTAL	£ 137,180	160,404 14 11	257	7 8	23,482	2 7
Deficit			...	£23,224	14	11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The increased expenditure was due to additional renewal and maintenance work necessary to make good losses caused by malicious damage (Ministry of Finance letter of 24th March, 1924, No. S/60/14/24).

I.2.—Decreased expenditure due to the suspension of maintenance work in certain localities remote from Headquarters.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials	58,480	84,918 3 6	—		26,438	3 6

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The increased expenditure was due to additional renewal and maintenance work necessary to make good losses caused by malicious damage (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).

SUBHEAD K.—continued.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1923-24.

	£	s.	d.
Tools and Apparatus loaned to Military during Postal Strike and not returned ...	21	2	9
Theft of Stores from Handcart on old G.P.O. site ...	6	14	7
Stores seized at Carlow Railway Station on 7th November, 1922 ...	44	8	4
Losses of Stores written off under the authority of the Secretary, Engineer-in-Chief, and Controller of Stores (64 cases) ...	30	18	11
TOTAL ...	£103	4	7

The total value of Stores handled during the year amounted to £177,922, and the value of Stores lost as the result of raids and used in making good malicious damage was approximately £23,000.

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. ...	2,530	10,111 15 11	—	7,581 15 11
L.2.—Wayleaves ...	360	317 15 6	42 4 6	—
L.3.—Contract Work ...	1,895	1,648 5 1	246 14 11	—
L.4.—Rent, Rates on Wires, &c.	4,500	3,035 6 5	1,464 13 7	—
L.5.—Incidental Expenses ...	100	48 15 10	51 4 2	—
TOTAL ...£	9,385	15,161 18 9	1,804 17 2	7,581 15 11
DEFICIT ...			£5,776 18 9	

REPAYMENT SERVICES.

	£	£
Works executed for Railway Companies and others ...	4,485	4,217

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.—The excess expenditure was due to defects developing in the Submarine Cables which were not anticipated at the time the Estimates were prepared. (Ministry of Finance Letter of 24th March, 1924, No. S/60/14/24).
- 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.—The amount of work anticipated to be carried out under contract was not fully reached.
- L.4.—Owing to the destruction of records, no definite data were available as to the liabilities likely to accrue under this Subhead.
- L.5.—The actual expenditure on advertising fell short of the Estimate owing to the restriction of the Telephone development scheme.

**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	44,800	46,357 0 0	—	1,557 0 0
M.2.—Telephone Development— Annuities in respect of cost incurred since 1st April, 1922	15,680	—	15,680 0 0	—
TOTAL ...£	60,480	46,357 0 0	15,680 0 0	1,557 0 0
SURPLUS			£14,123	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- M.1.—Precise information of this expenditure was not available at the time the Estimates were prepared. The amount was subsequently notified in the Ministry of Finance letter of 25th January, 1924, No. 82/1/24, and sanction conveyed in the same letter for meeting the excess from savings on other Subheads of the Post Office Vote.
- M.2.—The procedure for the repayment of Advances on Capital Account was not settled until 7th June, 1924 (Ministry of Finance letter No. 846). Such Advances will be repaid by Annuities commencing during the financial year 1924-25. No charges, therefore, fall to be met during the financial year 1923-24.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921	123,285	93,721 11 6	29,563 8 6	—
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	50,000	38,369 15 10	11,630 4 2	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921	100,000	85,010 3 2	14,989 16 10	—
TOTAL£	273,285	217,101 10 6	56,183 9 6	—
SURPLUS			£56,183 9 6	

Included under this Subhead is expenditure amounting to £173 14s. 1d. 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 Ministry of Finance dated 13th April, 1923, No. 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 to an extent greater than anticipated.
- N.2 and N.3.—There were no data on which a close approximation of the probable expenditure under these heads could be framed, and the amount estimated was greater than that eventually required.

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.1.—Salaries, Wages, and Allowances	16,480	9,365 15 9	7,114 4 3	—
O.2.—Travelling	50	88 16 0	—	38 16 0
O.3.—Buildings, Furniture, Light, Heating, &c.	2,000	3 3 10	1,996 16 2	—
O.4.—Stationery, &c.	1,200	480 4 7	719 15 5	—
O.5.—Law Charges	50	—	50 0 0	—
O.6.—Losses by Default, Accident, &c.	200	5 6 0	194 14 0	—
O.7.—Incidental Expenses	20	99 10 1	—	79 10 1
TOTAL	£ 20,000	10,042 16 3	10,075 9 10	118 6 1
SURPLUS			£9,957 3 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The data for an accurate estimate were not available and the expenditure on Staff was less than anticipated. The estimated expenditure was also reduced by the reduction in the “ Cost of Living ” Bonus as from 1st September, 1923.
- O.2.—The data for a close approximation of the probable expenditure were not available when this estimate was being prepared.
- O.3.—Expenditure anticipated under this head did not materialise during the financial year 1923-24.
- O.4.—Sufficient data for an accurate estimate were not available when this estimate was being prepared.
- O.5.—This is a necessarily fluctuating item, and no expenditure was incurred during the financial year 1923-24.
- O.6.—This is a necessarily fluctuating item, and no definite data were available as to the probable expenditure which would be incurred.
- O.7.—This is a necessarily fluctuating item, and the expenditure incurred was considerably in excess of the estimate.

The total number of Savings Bank deposits and withdrawals during the year was 626,000, and their total amount was about £2,610,000.

SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
Appropriations in Aid	113,150	155,614 0 11	—	42,464 0 11

SUBHEAD T:—continued.

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of British Government Departments	21,000	23,176 17 8
T.2.—Void Money Orders	—	—
T.3.—Void Postal Orders	—	—
T.4.—Poundage on Postage Stamps repurchased from the Public	50	73 16 1
T.5.—Works for Railway Companies	700	4,237 13 4
T.6.—Sale of Engineering Stores	2,500	3,553 11 2
T.7.—Receipts from Savings Bank Fund	42,500	19,611 19 3
T.8.—Receipts from Advertisements, &c.	2,750	—
T.9.—Sale of Sites	—	38 17 2
T.10.—Rent of Post Office Premises Sub-let	2,650	2,985 10 9
T.11.—Miscellaneous Receipts	41,000	101,935 15 6
TOTAL£	113,150	155,614 0 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—Due to the fact that the number of Money Orders, &c., of Foreign and British issue paid in the Saorstát was greater than anticipated.
- T.4.—It is not possible to estimate these receipts with any degree of accuracy.
- T.5.—Due to the general increase in repayment work for Railway Companies and others.
- T.6.—Greater progress was made than was anticipated in the replacement of damaged materials.
- T.7.—Due to Savings Bank business not having expanded to the extent anticipated.
- T.8.—At the time the Estimate was prepared it was anticipated that these receipts would accrue to the Department of Posts and Telegraphs, but it was subsequently arranged that they should be credited to the Stationery Office.
- T.9.—There is no reliable basis on which an Estimate can be framed.
- T.10.—The excess receipts are due to the recovery of arrears in respect of premises at Valentia Island (£120) and 30 Henry Street, Dublin (£212).
- T.11.—The payments for dealing with the parcel traffic received from Great Britain and Northern Ireland in excess of that sent to that Administration were obtained up to a later date than estimated.

The receipts under this section include the following :—

	£	s.	d.
Excess parcel traffic	72,823	0	0
Payment by Great Britain in respect of the cost of staffing Wireless Stations at Valentia Island and Malin Head ...	5,000	0	0
Amount collected from other Government Departments, for additional expenses incurred in respect of materials supplied on their behalf to Tailoring Contractor by the Controller of Stores ...	2,105	0	0
Amount recovered from British Post Office in respect of payments for Salaries, &c., prior to 1st April, 1922, for which the vouchers were destroyed in the fire of July, 1922 ...	6,684	3	3
Refundment of amount charged to Subhead M.2 year 1922-23 (Ministry of Finance Letter 846 of 7th June, 1924) ...	7,000	0	0
Received from the Ministry of Industry and Commerce for Salaries paid to Officers transferred	2,545	16	6

EXTRA REMUNERATION (exceeding £50).

An Executive Officer (£95—£380) of the Secretary's Office received an allowance at the rate of £150 per annum for acting as Private Secretary to the Postmaster-General.

An Executive Officer (£100—£400) of the Secretary's Office received an allowance of £100 per annum for acting as Private Secretary to the Secretary.

From the Ministry of Home Affairs Vote one Higher Executive Officer of the Secretary's Office received an allowance of £145 12s. 0d. and a gratuity of £200 for services rendered during the period 1st April, 1923, to 28th October, 1923.

From the Ministry of Home Affairs Vote one Sorting Clerk and Telegraphist (scale 18/- to 61/- per week) received an allowance at the rate of £250 per annum from 1st April, 1923, to 28th October, 1923.

The Officers mentioned above received Bonus at appropriate rates in addition to the sums stated.

Two Clerical Officers (£57—£237 10s.) of the Secretary's Office received sums of £53 17s. 10d. and £59 3s. 10d. in respect of overtime.

From the Ministry of Home Affairs Vote one Sorting Clerk and Telegraphist (scale 16/- to 49/- per week) received the difference between his Post Office Wages and Bonus and £400 per annum from 16th January, 1923, to 31st March, 1924.

NOTE.—This Account includes a sum of approximately £6,213 for Salaries, &c., of Staff lent to other Departments.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 1924.
SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£		£ s. d.	£ s. d.	£ s. d.	
1,445	*	1,974	Construction	1,637 15 6	*	916 15 8	
29,231	12,368	800	Renewals and Rearrangement of Plant ...	3,658 13 3	67,247 16 9	153 14 6	
68,430	85,277	5,520	Maintenance	93,013 3 2	79,003 5 5	3,207 13 10	
3,535	12,850	115	Repair of Stores in Post Office Factory ...	4,757 10 3	11,719 6 2	161 3 7	
102,641	110,495	8,409		103,067 2 2	157,970 8 4	4,439 7 7	
					<u>£265,476 18 1</u>		

* Telephone Construction is provided for by loans raised under the Telegraph Acts, 1892-1921, and the Telephone Capital Act, 1924.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1924.—continued.

Estimate.			Actual Expenditure.		
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.
£	£	£	£	£	£
—	—	—	1,988	36,188	105
			1,197	23,988	35
			3,185	60,176	140
29,231	12,368	800	474	7,071	13
—	—	—	3,659	67,247	153
68,430	85,277	5,520	70,785	64,176	2,608
			22,170	14,567	599
			58	260	—
			93,013	79,003	3,207
REPAIR OF STORES IN POST OFFICE FACTORY.					
Direct Expenditure—					
Cash					
Materials					
Indirect Expenditure					
Total Cost of Repair of Stores in Post Office Factory					
3,535	12,850	115	4,758	11,719	161

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1924.

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1923 :—			Works and Maintenance	...	...
Stock at Rate Book Prices, 31st March, 1923	...	61,704*	Repayment Services	...	75,819
Stores in transit on 31st March, 1923	...	1,444	Factory for use in Manufacture	...	1,781
		63,148	Sales	...	1,586
Less—Reduction in Valuation as per Rate Book, 1923—24	...	5,422		...	3,399
		57,726			82,585
Engineering Materials Purchased	...	85,402	Value of Stores in transit on 31st March, 1924	...	3,631
Add Stores taken into Stock, 1923—24, but not paid for on 31st March, 1924	...	£3,388	Value of Stores in hand on 31st March, 1924	...	75,058†
Deduct Stores taken into Stock prior to 1st April, 1923, and paid for in 1923-24	...	2,127	(Including Stores awaiting repair or condemnation, £13,057, and for sale, £2,120).		
		1,261 (net).			
		86,663			
Add cost of Freight and Cartage of Engineering Stores	...	3,678			
Add cost of Handling :—					
Engineering Staff	...	£1,351			
Stores Staff	...	5,464			
		6,815			
Manufactured Articles received from Factory at cost					
		97,156			
Stocktaking Adjustments (Surplus in excess of Deficiencies)	...	2,151			
		89			
Profit on Rate Book Prices	...	4,152			
		£161,274			£161,274

* Includes Stores value £19,500 charged to Suspense Head of the Telephone Capital Account.

† Includes Stores value £21,000 charged to Suspense Head of the Telephone Capital Account.

APPENDIX No. III.

STATEMENT OF PAYMENTS FOR NON-EFFECTIVE SERVICES, INJURY
GRANTS, &C., FOR THE YEAR 1923-24.

RECURRENT CHARGES.							Subhead N.1.	
							£	s. d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, &c.) and the Act of 1909 (Section 1)							76,969	10 9
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))							6,539	15 8
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))							4,356	4 4
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)							512	4 4
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)							422	0 4
Gratuities granted to Dependants of Unestablished Officers under the Super- annuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3)							209	18 10
B.—Non-Statutory.								
Marriage Gratuities							2,156	4 9
Gratuities granted by the Postmaster-General to Officers not qualified for grants under the Superannuation Acts							173	14 1
INJURY GRANTS.								
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887							25	6 6
Grants under the Workmen's Compensation Act, 1906							308	13 8
Grants under the Injuries in War (Compensation) Act, 1915							2,047	18 3
							Subhead N.2.	
Superannuation Allowances awarded under Article 10 of the Treaty of 6th December, 1921							38,369	15 10
							Subhead N.3.	
Additional Allowances awarded under Article 10 of the Treaty of 6th December, 1921							85,010	3 2
							<u>£217,101 10 6</u>	

MINISTRY OF EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
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.
HEADQUARTERS EXTERNAL AFFAIRS.						
A.1.—Salaries, Wages, &c. ...	6,500	5,442 0 5	1,057	19 7	—	—
A.2.—Travelling and Incidental Expenses ...	1,770	786 8 6	983	11 6	—	—
A.3.—News Department Services ...	350	77 2 11	272	17 1	—	—
A.4.—Entertainment Allowance	150	96 18 6	53	1 6	—	—
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, &c. ...	22,353	17,252 0 2	5,100	19 10	—	—
B.2.—Rent and Special Allowances. ...	2,760	2,224 17 1	535	2 11	—	—
B.3.—Travelling and Subsidence ...	2,210	1,320 15 8	889	4 4	—	—
B.4.—Postage, Stationery, Telegrams, Telephones ...	1,750	907 6 1	842	13 11	—	—
B.5.—Fuel, Light, Cleaning ...	1,130	212 2 1	917	17 11	—	—
B.6.—(a) Incidental Expenses	3,987	522 13 4	3,464	6 8	—	—
(b) Cost of Repatriation	710	7 10 1	702	9 11	—	—
B.7.—Publicity Services ...	2,390	634 9 1	1,755	10 11	—	—
B.8.—Loss on Exchange ...	—	3 11	—	—	3	11
PUBLICITY DEPARTMENT.						
C.1.—Salaries, Wages, &c. ...	3,947	3,466 5 0	480	15 0	—	—
C.2.—Travelling and Incidental Expenses ...	845	241 19 1	603	0 11	—	—
C.3.—Publication and Distribution ...	9,700	6,736 10 11	2,963	9 1	—	—
Total ...£	60,552	39,929 2 10	20,623	1 1	3	11

Surplus to be surrendered ... £20,622 17 2

Estimated. Realized.

£ s. d. £ s. d.

Extra Receipts payable to Exchequer ... — 269 3 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General Explanation.—At the time that the Estimate was framed the organization and functions of the Ministry had not been considered in detail. The additional Staff provided for under the Salary Subheads (A.1. and B.1.) was not appointed. This had the effect of reducing the expenditure under the other Subheads and explains the savings effected.

A.1.—See general explanation above.

A.2.—The expenditure under the headings " Travelling," " Library," and " Telegrams " was less than anticipated.

A.3.—Practically the only expenditure under this Subhead was for newspapers sent abroad.

B.1.—See general explanation above.

B.2.—Savings in the rent of the offices in the U.S.A. owing to transfer of offices to other premises.

B.3.—The cost of travelling in the U.S.A. offices was less than anticipated.

B.4.—See general explanation above.

B.5.—Savings due mainly to the transfer of the U.S.A. offices to other premises.

B.6.—(a) The provision here included £3,085 for legal expenses for the offices abroad, particularly in the U.S.A. By a subsequent decision the cost of legal assistance abroad becomes a charge on the Vote for Law Charges, etc.

(b) The expenditure on the repatriation of distressed Irish subjects was less than anticipated.

B.8.—This loss is due to the writing down of balances held by Sub-Accountants abroad in local currency, to the true value according to the rate of exchange ruling on 31st March, 1924 (Ministry of Finance Letter 675/21 of 22nd November, 1924.)

C.1.—The payments made to Writers and Artists for special work were less than anticipated, the regular Staff performing all the work necessary.

C.2. and C.3.—Owing to the cessation of the Civil Strife the expenditure on Publicity Services was not as heavy as anticipated.

The Accounts of other Departments include the sum of approximately £814 in respect of Salaries, etc., of Staff on loan to this Department.

S. P. BREATHNACH,
Accounting Officer.

MINISTRY OF EXTERNAL AFFAIRS,
29th November, 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.

MINISTRY OF FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Salaries and Expenses of the MINISTRY OF FISHERIES, and to provide for the administration of Schemes in connection with RURAL INDUSTRIES in CONGESTED DISTRICTS.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	20,325	17,595 13 4	2,729 6 8	—
B.—Travelling	2,000	1,379 5 1	620 14 11	—
C.—Incidental Expenses	250	618 7 8	—	368 7 8
D. 1.—Fishery Development— Original ... £3,000 Supplementary ... 34,425	37,425	33,156 11 9	4,268 8 3	—
D 2.—Fishery Cruiser— Original ... £6,000 Supplementary ... 3,000	9,000	9,408 17 2	—	408 17 2
D: 3.—Rural Industries— Original ... Nil. Supplementary ... £14,000	14,000	21,448 19 6	—	7,448 19 6
£ 83,000	83,000	83,607 14 6	7,618 9 10	8,226 4 4
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate).	1,000	—	1,000 0 0	—
GROSS TOTAL :— Original ... £31,575 Supplementary 50,425	82,000	83,607 14 6	6,618 9 10	8,226 4 4
Deduct :—			Excess of Expenditure over Gross Estimate. £1,607 14 6	
E.—Appropriations in Aid— Original ... £3,000 Supplementary 27,160	30,160	39,777 13 10	Surplus of Appropriations in Aid Realized. £9,617 13 10	
NET TOTAL :— Original ... £28,575 Supplementary 23,265	£ 51,840	43,830 0 8	Net Surplus to be surrendered. £8,009 19 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the non-provision of the Staff on which the Estimate was based.
- B.—Saving due to travelling being less than anticipated, consequent on the non-filling of certain posts on the outdoor establishment.
- C.—The provision for this Service was inadequate as (1) the costs of certain prosecutions undertaken by the Ministry of Agriculture prior to 1st April, 1923, fell as a charge on the Vote of the Ministry of Fisheries for 1923-24, and (2) the payments made to the Minister for Posts and Telegraphs for telegrams and telephones were heavier than anticipated.
- D. 1.—The amount included under this Service for Fishery Loans was not fully expended owing to the cessation of Loan Issues during the course of the year.
- D. 2.—The cost of maintenance of the Cruiser proved to be higher than anticipated.
- D. 3.—This Service was not transferred to the administrative control of this Department until 5th February, 1924, when a Supplementary Estimate was prepared to cover the expenditure. Owing to an error in framing this Estimate, a sum of £14,000 only was asked for, instead of £21,500 required.

	Estimated.	Realized.
E. (1)—Contribution towards Fishery Services from the Endowment Fund of the Department of Agriculture and Technical Instruction	£ 10,650	£ 10,650
(2)—Grant from Development Fund in respect of Fishery Development (Subhead D.1.)	3,000	3,000
(3)—Repayment of Fishery Loans formerly advanced by Congested Districts Board	3,200	5,045*
(4)—Rural Industries: Miscellaneous Receipts	6,500	9,922†
(5)—Miscellaneous Receipts from schemes of Fishery Development (Subhead D.1.)	6,810	11,161‡
	£30,160	£39,778

*Receipts higher than anticipated.

†As in the case of the Expenditure (See Note to D.3 above), there was also an underestimate of the Receipts on this Service.

‡Includes a sum of £4,447 transferred by the Department of Agriculture being balance of Fishery Funds on hands at 31st March, 1923; a sum of £721 made up of loan instalments received in respect of Fishery Loans advanced by the same Department prior to 1st April, 1923, and also all other classes of receipts than those mentioned at (1), (2) and (3).

NOTES.

The excess of gross Expenditure over Estimate was due to inadequate provision having been made for the services of Rural Industries. (See Note to D.3 above).

The Account of another Department includes a sum of approximately £131 in respect of Salaries of Staff temporarily lent to this Department.

The total amount of arrears outstanding on 31st March, 1924, in respect of Fishery and Industrial Loans was £77,859 17s. 4d.

A sum of £17 19s. 4d. due by a Fishery Loan Borrower was written off as irrecoverable (Finance 783/26).

L. C. MORIARTY,
Accounting Officer.

MINISTRY OF FISHERIES,

DUBLIN, 17th December, 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.

LAND PURCHASE ANNUITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, to make repayment to the British Government in respect of Annuities under the LAND PURCHASE ACTS, 1881 to 1909.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—British Local Loans Fund (Acts 1881—1888)						
Amount due in respect of Loans, subject to the deduction of such sums as may be determined to be proper to cover the cost of collection, and such loss as may be anticipated to result from the payment on account of any such Loans proving to be irrecoverable ...	210,730	200,000 0 0	10,730	0 0	—	
B.—Land Purchase Account (Acts 1891—1896)						
Amount required to discharge the liabilities of the Account in respect of interest on Stock or Advances issued or made in connection with Land Purchase in Saorstát Éireann, and to meet the corresponding Sinking Fund charges ...	286,598	81,700 0 0	204,898	0 0	—	
C.—Irish Land Purchase Fund (Acts 1903—1909, including the Labourers Acts)						
Amount required to discharge the liabilities of the Fund in respect of interest on Stock or Advances issued or made in connection with Land Purchase in Saorstát Éireann, and to meet the corresponding Sinking Fund charges ...	2,636,249	934,000 0 0	1,702,249	0 0	—	
TOTAL	£ 3,133,577	1,215,700 0 0			—	
Surplus to be surrendered ...		£ 1,917,877 0 0				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Payment was made in respect of the amount collected, which was less than anticipated.
- B. and C.—The Expenditure shown is in respect of the period prior to the enactment of the Land Act, 1923, under the provisions of which the Purchase Annuities Fund is substituted for the Exchequer as the Account to which receipts and payments of Annuities under the Acts referred to are to be paid and charged.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(MINISTRY OF FINANCE),

25th November, 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.

LEAGUE OF NATIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the Expenses of the LEAGUE OF NATIONS, and for other Expenses in connection therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Grant in Aid of the Expenses of the League of Nations (Supplementary)	2,000	1,723 3 6	276 16 6	—
B.—Travelling and Incidental Expenses (Supplementary)	1,250	1,121 7 6	128 12 6	—
TOTAL £	3,250	2,844 11 0		—
Surplus to be surrendered		...£	405 9 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The sum provided (£2,000) was the estimated proportion of the total Grant in Aid for the year 1924, payable in respect of the Quarter to 31st March, 1924. The Budget of the League is on the basis of the gold franc, and payment was issued in sterling to the League on this basis. Subsequently the League of Nations pointed out that payment should have been issued in U.S.A. dollars. The underpayment has been defrayed out of the 1924-25 Vote.

B.—The expenditure on official hospitality was not as heavy as anticipated.

S. P. BREATHNACH,
Accounting Officer.

MINISTRY OF EXTERNAL AFFAIRS,
29th November, 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.

ARMY PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the payment of WOUND PENSIONS, ALLOWANCES and GRATUITIES, under THE ARMY PENSIONS ACT, 1923, and for Sundry Contributions in respect of the Administration thereof.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Wound Pensions, Gratuities, and further Pensions granted under Sections 1, 2 and 3 of the Army Pensions Act, 1923, to Wounded Officers and Soldiers discharged from the Forces as medically unfit, and to Wounded Members of the Irish Volunteers and the Irish Citizen Army, 1916 ...	5,000	249 3 5	4,750	16 7	—	—
B.—Allowances and Gratuities granted under Sections 7 and 8 of the Act to Widows, Children, Dependants and Partial Dependants of Deceased Officers and Soldiers of the Forces, and Deceased Members of the Irish Volunteers and the Irish Citizen Army, 1916 ...	4,500	2,047 17 6	2,452	2 6	—	—
C.—Expenditure in connection with the Provision, under Section 5 (1) of the Act, of Artificial Appliances for Officers and Soldiers in receipt of Wound Pensions ...	400	—	400	0 0	—	—
D.—Vocational Training, under Section 5 (2) of the Act, of Officers and Soldiers in receipt of Wound Pensions ...	100	—	100	0 0	—	—
TOTAL	£ 10,000	2,297 0 11				
Surplus to be surrendered ...			£ 7,702	19 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., C., D.—At the time the Estimate was prepared, it was not possible to foresee with any accuracy when the somewhat elaborate machinery required to be established under the Army Pensions Act, 1923, would be in operation. In the result, actual payments of pensions commenced at a much later date in the financial year than was anticipated.

THOMAS GORMAN,

Accounting Officer.

ARMY FINANCE OFFICE,
DEPARTMENT OF DEFENCE,
3rd December, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for the Salaries and Expenses
of the CIVIL SERVICE COMMISSION.

Service.	Grant.	Expenditure.	Expenditure Compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	651	320 16 6	330 3 6	—
B.—Examiners and Superintendents	700	692 9 0	7 11 0	—
C.—Incidental Expenses ...	299	289 11 11	9 8 1	—
TOTAL	£ 1,650	1,302 17 5		—
Surplus to be surrendered ...£			347 2 7	

Estimated. Realized.

Extra Receipts payable to Exchequer ... — £461 15 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The sums provided for Bonus (£210) and Additional Clerical Assistance, etc., (£100) were not required. Salary of Shorthand Typist fell to be borne on this Vote for one week only. Savings modified by employment of a Clerical Officer not provided for in Estimate.

B. and C.—Expenditure cannot be accurately estimated.

The Accounts of other Departments include the sum of £851 7s. 4d. in respect of Salaries, etc., of Officers on loan to the Civil Service Commission.

SEÓSAMH UA BRAONÁIN,

Accounting Officer.

AIREACHT AIRGID,

(Ministry of Finance),

12th November, 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.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924, compared with the Sum Granted, for the repayment to the CONTINGENCY FUND of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund	810	809 16 2	3 10	—
TOTAL ...£	810	809 16 2		—
Surplus to be surrendered		... £	3 10	

SEÓSAMH UA BRAONÁIN.
Accounting Officer.

AIREACHT AIRGID,
(Ministry of Finance),
12th November, 1924.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the year ended 31st March, 1924, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
£	s.	d.	£	s.	d.
Vote of Oireachtas— Grant in Aid for Capital of Contingency Fund			Advances, etc., (1) On account of Services charged on the Central Fund :— Courts of Justice		
20,000	0	0			
Repayment of Advances :— (1) On account of Services charged on the Central Fund :— Courts of Justice			(2) In anticipation of Votes of the Oireachtas :— Vote for Executive Council ... 1,000 0 0 " Ministry of Fisheries ... 15,000 0 0 " County Court Officers ... 330 15 0 " Relief Schemes ... 38 19 9		
88	4	0			88 4 0
(2) From Votes of the Oireachtas :— Vote for Executive Council ... 1,000 0 0 " Ministry of Fisheries ... 15,000 0 0 " County Court Officers ... 330 15 0 " Relief Schemes ... 38 19 9			(3) Recoverable from Department of Agriculture and Technical Instruction (Stamps on Documents) (4) Repayable from Vote for Repayment to Contingency Fund :— State Bounty in respect of the birth of Triplets 12 0 0 Expenses in connection with funeral of the late Senator McPartlin ... 362 11 7 Grant in Aid towards the Expenses of the Irish Section of the Inter-Parliamentary Union ... 100 0 0 In respect of Stamp Duties payable on Documents for Public Departments 693 12 4		
16,330	15	0			16,369 14 9
(3) From Department of Agriculture and Technical Instruction (Stamps on Documents) (4) From Vote for Repayment to Contingency Fund :— State Bounty in respect of the birth of Triplets 10 0 0 Expenses in connection with funeral of the late Senator McPartlin ... 362 11 7 Grant in Aid towards the Expenses of the Irish Section of the Inter-Parliamentary Union ... 100 0 0 Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments 337 4 7			(5) Suspense Account Balance at 31st March, 1924 :— Capital 20,000 0 0 Less—Advances outstanding on 31st March, 1924 397 7 6		
91	5	3			1,168 3 11 88 4 0
(5) Suspense Account Balance at 31st March, 1924 :— Capital 20,000 0 0 Less—Advances outstanding on 31st March, 1924 397 7 6					
809	16	2			19,602 12 6
88	4	0			
£ 37,408 4 5			£ 37,408 4 5		

AIREACHT AIRGID,
(Ministry of Finance).
6th December, 1924.

SEÓSAMH UA BRAONÁIN,
Accounting Officer.

SCHOOL GRANTS (NORTHERN IRELAND).

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1924,
compared with the Sum Granted, for payment of Grants to
SCHOOLS in NORTHERN IRELAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Amount required for payment to certain Schools in Northern Ireland, of Grants in respect of the Intermediate Examinations of June, 1922, and Capitation and other Grants in respect of the School Year, 1921-22	11,000	10,374 12 9	625 7 3	—
TOTAL ...£	11,000	1,0374 12 9		—
Surplus to be surrendered ...		£	625 7 3	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Grants to Schools were less than the amounts originally intended.

SEÓSAMH Ó NÉILL,

Accounting Officer.

29th January, 1925.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1923-1924,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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