

# SAORSTÁT ÉIREANN.

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## APPROPRIATION ACCOUNTS, 1924-25.

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APPROPRIATION ACCOUNTS OF THE SUMS GRANTED  
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR  
THE YEAR ENDED 31<sup>ST</sup> MARCH, 1925, 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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# TABLE OF CONTENTS.

	PAGE
Report of the Comptroller and Auditor-General ...	iii.
Summary ... ..	xxix.
Accounts ... ..	1
General Index ... ..	177
Appendix—Analysis, under Votes, of the Report of the Comptroller and Auditor-General ...	182



S A O R S T Á T É I R E A N N .

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ACCOUNTS OF THE PUBLIC SERVICES, 1924-25.

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REPORT OF THE COMPTROLLER AND AUDITOR-  
GENERAL.

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GENERAL.

*Sanction of Department of Finance for Expenditure.*

1. In my Report on the accounts for the year 1922-23 I called attention to the necessity for obtaining the sanction of the Department of Finance before incurring expenditure not provided for in the detailed estimates. The improvement noted in the accounts for the financial year 1923-24 was maintained in 1924-25, though in the latter year the prior sanction for unusual expenditure had not been sought in many cases. I observed that some departments when seeking the sanction of the Department of Finance failed to realize the necessity for setting out fully all the material circumstances relating to the application. My attention was also drawn to cases in which a wider interpretation was given to the authority of that department than the reading of the sanction would imply.

*Stock and Store Accounts.*

2. The stock and store accounts of the various departments have been examined with generally satisfactory result. In some departments large quantities of unused or partly used stores have accumulated and it is desirable that articles not required, or in excess of the amount required, should be disposed of as opportunity offers, to prevent further deterioration. The retention of stores in excess of requirements increases the difficulty of stocktaking and throws additional work on the staffs of the departments concerned.

*Virement.*

3. The Public Accounts Committee, in their Report dated March, 1926, on the accounts for 1923-24 made reference to the exercise of the power of virement. In the appropriation accounts for 1924-25 numerous important cases of virement occur. For example, in the Army vote, excess expenditure amounting to £248,712 incurred on some subheads has been met from savings on other subheads of the vote. In the vote for Public Works

and Buildings, excesses on subheads which were met from savings on other subheads amount to £56,657. In the Post Office vote excess expenditure on subheads amounting to £23,249 was provided for by savings on other subheads of that vote. In each case of virement occurring in the accounts under review I have satisfied myself that the Department of Finance sanction for the utilization of savings has been obtained and that the expenditure is within the ambit of the vote. With the progressive return to normal conditions and with greater accuracy in estimating, the need for the exercise of virement should diminish.

*Out-Turn of the Year.*

4. The gross estimates for public services for the financial year 1924-25, as shown in the summary on page xxix. amounted to £33,640,699 and the gross expenditure to £25,438,053 1s. 9d. Appropriations in Aid were estimated at £627,966 and the amount realized was £766,482 14s. 0d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £612,188 16s. 10d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £8,341,162 12s. 3d. which is arrived at as follows:—

	£	s.	d.	£	s.	dl.
Gross Estimates ...	33,640,699	0	0			
Gross Expenditure ...	25,438,053	1	9			
<hr/>						
Saving on Gross Estimates ...				8,202,645	18	3

APPROPRIATIONS IN AID:—

Realized ...	766,482	14	0			
Estimated ...	627,966	0	0			
<hr/>						
Surplus ...				138,516	14	0
<hr/>						
Total amount to be surrendered ...	£8,341,162	12	3			

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

*Surrender of Balances on 1923-24 Votes.*

5. The balances to be surrendered out of votes for the Public Services for 1923-24 amounted to £10,747,355 3s. 9d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £1,607 14s. 6d.



on the grant for the Ministry of Fisheries for 1923-24, referred to in paragraph 4 of my last Report, has been made good by a vote of the Oireachtas. £10 was provided by way of supply grant, the balance £1,597 14s. 6d. being authorized as an appropriation in aid out of departmental receipts.

#### VOTE 2.—OIREACHTAS.

##### *Grant in Aid to Inter-Parliamentary Union (Saorstát Éireann Group).*

6. A sum of £80 has been charged to a special subhead in the Appropriation Account as a grant to the Inter Parliamentary Union (Saorstát Éireann Group). The expenditure has been met from savings on other subheads of the vote.

##### *Travelling Expenses of Teachtai.*

7. I observed that ex-Deputies were provided with free travelling facilities after the date of resignation, and in the case of one of their number a return ticket to Dublin has been charged.

In some instances the official travelling vouchers appeared to have been used on journeys other than those in connection with attendance at the Dail.

##### *Travelling Expenses of Seanadóirí.*

8. I observed that a Senator was allowed free travelling between his residence and Dublin when attending a meeting of a committee not connected with the business of the Senate. In another case a Senator was given travelling facilities between Dublin and a place not his "usual place of residence." I also observed that both Teachtai and Seanadóirí took single tickets on railway journeys to and from Dublin when return tickets could apparently have been used at less expense.

#### VOTE 3.—EXECUTIVE COUNCIL.

##### *Subhead A.*

9. An allowance of £50 per annum was made to an officer in respect of travelling expenses but no details of the actual expenditure have been furnished.

##### *Travelling and Subsistence Expenses.*

10. The regulations governing expenditure for sleeping berths on trains were not adhered to, and charges for berths on the return journeys from London to Dublin, in addition to subsistence allowances, have been included in subhead B. of this vote.



In some cases subsistence at rates of 2 and 3 guineas per night has been sanctioned and paid from subhead B.

Motor hire charges have been incurred for travelling though a cheaper mode of conveyance could apparently have been used.

An expenditure of £50 4s. 6d. in excess of the authorized scale was incurred by a delegation to Great Britain. Of this amount £41 17s. 1d. was charged to the vote for Executive Council and £8 7s. 5d. to the vote for Temporary Commissions.

#### *Official Motor Cars.*

11. In my Report of last year attention was drawn to the cost of upkeep and repair of official cars. In subhead E. of this vote for the year 1924-25 sums of £355 for petrol and oil and £177 for repairs and maintenance have been charged.

I observed that a Crossley motor car which was purchased in January 1923 for £525 and charged on the vote for Additional and Unforeseen Services, 1922-23, was sold in May 1924 for £65. The car appears to have been in actual use for less than one year.

#### VOTE 6.—REVENUE DEPARTMENT.

12. A number of irregularities came under notice in the course of the examination of payments for overtime, made to the clerical staffs in offices of Inspectors of Taxes. The departmental control of these payments which had previously been somewhat weak, was strengthened as from 1st April, 1924, but some time elapsed before the new arrangements worked smoothly, and in addition, owing to pressure of work, delay occurred before payments were subjected to departmental examination. It is hoped that the method of control now in force will provide adequate safeguards against error in the future.

It was observed that payments for attendance in excess of 44 hours per week had been allowed to temporary officers not normally entitled to overtime, contrary to the direction of the Department of Finance that payments should be made only for hours worked in excess of 46 per week. The bulk of the overpayments has now been recovered and credited to Appropriations in Aid in the current financial year. In one case the officer concerned has since left the service and the authority of the Department of Finance is being sought for writing off the amount overpaid to him.

Overtime was allowed to certain temporary clerks paid on a Departmental scale whose terms of employment did not appear to provide for such payment. I am informed that the Department of Finance has been asked to give covering sanction for these payments.

In a large number of cases payment for overtime in excess of the limit of 12 hours per week was allowed. I have asked that the authority of the Department of Finance be obtained for these payments.

The Department of Finance specially sanctioned payment for overtime under certain conditions to Established Grades of the Taxes Clerical Staffs not normally entitled to such remuneration. I have questioned the interpretation given to the terms of the authority, and the Department of Finance has been asked for decisions on the points raised.

*Messenger and Cleaning Staff.*

13. The sanction of the Department of Finance had not been obtained for the employment of Temporary Messenger, Fire-lighting and Cleaning Staff. The question was raised, and the necessary authority has now been received.

*Revenue Account.*

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

*Income Tax.*

15. The Income Tax Accounts for 1920-21 and subsequent years have not yet been closed. It has, therefore, not been possible to verify that the amounts assessed for each year have been duly collected, discharged or remitted.

*Remissions.*

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

The total shown in the return is £378 6s. 0d. Of this amount £104 19s. 6d. relates to remissions made under reciprocal arrangements with the British Government by which in the case of consignments of duty paid goods shipped from Great Britain to Saorstát Éireann or *vice versa* immediately before 1st April, 1923, and reaching the country of import on or after that date a second payment of duty was not enforced. The balance of £273 6s. 6d. represented remission of interest on Estate Succession and Legacy Duty.

VOTE 9.—TEMPORARY COMMISSIONS.

17. Included in subhead E. of this vote is a payment on account of £500 to a legal agent in respect of services performed for the North Eastern Boundary Bureau, the balance £250 will



appear as a payment in the following financial year 1925-26. Details showing how the amount has been arrived at have not been furnished.

#### VOTE 11.—PUBLIC WORKS AND BUILDINGS.

18. The restoration of destroyed Government buildings and barracks was still in progress during the financial year 1924-25 and expenditure amounting to £53,987 in respect of this service has been charged to subhead B. of the vote.

##### *Subhead B.—New Works.*

19. The usual system of accounting for expenditure under the heads "Urgent and Unforeseen" and "Special" has been changed and the expenditure is shown in the Appropriation Account under one head.

##### *Store Accounts.*

20. A local test of these accounts was carried out during the year. In the accounts of the stores at Dublin Castle some discrepancies were observed and it would appear that the stock is not regularly reconciled with book records. A recent examination showed that considerable improvement has been made in the system of accounting for receipts and issues.

#### VOTE 14.—PROPERTY LOSSES COMPENSATION.

##### *Subhead A.—Compensation for Pre-Truce Damage.*

21. The liability for awards made by the Compensation (Ireland) Commission was divided between the British and Saorstát Governments on the basis of apportionment as determined by the Commission in their quarterly interim reports. This arrangement ceased as from 30th June, 1924, and an agreement was arrived at under which the British Government agreed to pay £900,000 less certain deductions in full discharge of their liability for all awards made by the Commission after that date. It was also agreed that payments should be made in instalments by the British Treasury on certificates of the amounts paid by the Saorstát in conformity with such awards. Under the agreement the Saorstát Government assumed responsibility for settlement of all claims or demands arising out of acts done, etc., by British Government servants or agents in the area of the Saorstát, but the British liability for their share of awards made by the Commission before 1st July, 1924, was not affected.

In conditional awards, *i.e.*, awards containing rebuilding conditions or providing for reinstatement, payments after 30th



June, 1924, in respect of awards made prior to that date were not dealt with under the £900,000 agreement. Liability for such payments was apportioned on the basis as determined in the Commission's report for the period in which the award was made and recovery was made quarterly from the British Treasury.

*Subhead C.*

22. I observed that in one case a decree had been obtained for £13,680, of which £12,545 was for rebuilding, as compensation for the destruction of premises in August, 1922. The building was originally erected for £2,775 and about £400 had been spent on additions. From papers submitted to me it would appear that the furniture for which compensation was claimed had been removed before the premises were burned down.

Compensation has also been paid for motor cars which were stolen and subsequently traced. Action is pending with a view to recoveries from the present owners.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

23. I observed that a Divisional Justice in receipt of a salary of £1,200 per annum, whose office was abolished by an order made under the Courts of Justice Act 1924, was awarded compensation allowance "of £800 per annum during life together with a supplemental allowance on the bonus properly calculated in accordance with the law relating to the calculation of a similar allowance for a Civil Servant." This officer had been appointed in July, 1917, and had he served to the normal date of retirement *i.e.*, until he had reached the age of 70 he would be entitled to a pension of £780 per annum plus supplemental allowance. At the date of abolition he had 7 years' service and in reply to my request for an explanation of the award of compensation I was informed that the award was made in accordance with the recommendation of the Chairman of the Civil Service Committee who had been requested to hear the claim.

I also observed that the pension of a Customs and Excise Officer which had been suspended by the British Government in 1920 was revived as from 1st April, 1922, and became a charge as from that date on the funds of Saorstát Éireann. This officer was appointed a judge of the Dáil Supreme Court in August, 1920, at a salary of £750 per annum and continued in this capacity until 31st July, 1922, when his office was abolished. On the 17th August, 1923, he was appointed a Commissioner under the Dáil Courts (Winding up) Act at a salary of £1,200 per annum. His salary of £750 was paid to him in full to 16th August, 1923,

and the deduction under Section 20 of the Superannuation Act of 1834 does not appear to have been made for the period prior to this appointment in respect of his pension of £91 per annum as Customs and Excise Officer.

A gratuity of £150 was paid to a partially dependent aunt of a deceased member of the Citizens' Defence Force under Section 7 of the Army Pensions Act 1923, as applied by Section 4 of the Superannuation and Pensions Act, 1923. It is not clear that the Army Pensions Act can be regarded as covering payment of gratuities to partially dependent persons outside the degrees of relationship for which provision is made in cases of total dependence.

It was noted that service prior to establishment was included in the calculation of the compensation of an officer who retired in consequence of the change of Government although the British Treasury had decided that pre-establishment service could not be regarded as pensionable under Section 3 of the Superannuation Act, 1887, in the case of officers of the class to which this officer belonged.

#### VOTE 19.—RELIEF SCHEMES.

24. The payments made in the financial year for the relief of unemployment and distress amounted to £380,596. The relief was administered, under the direction of the Department of Finance, through the Department of Agriculture, the Land Commission, the Department of Local Government, Office of Works, and the Department of Fisheries, and a small portion, £3,880, was paid direct by the Department of Finance who account for the vote.

##### *Scheme Administered through the Department of Agriculture.*

25. By arrangement with the Department of Finance the Department of Agriculture undertook to purchase seed potatoes and seed oats for resale at a reduced price to small holders in poor districts. The seeds were distributed at approximately one half of the purchase price and the difference between the gross cost and the amount received on resale, amounting to £15,475, was met from the Relief Schemes vote.

##### *Schemes Administered through the Department of Local Government.*

26. Grants amounting in the aggregate to £133,627 were made through the Department of Local Government to local bodies and expended by them on various relief works such as improvement of roads, reclamation, development of building sites, water-works, etc. The works were inspected by officers of the De-



partment but one of the conditions attached by the Department of Finance to the grants, namely, that the expenditure should be vouched by certificates of the Department of Local Government, based on the reports of their auditors, has not yet been complied with.

A sum of £16,593 of which £37 18s. 6d. was unvouched, was expended by the Department in the purchase of fuel for resale at a reduced price in the distressed areas. Included in this sum is a payment of £1,000 for the purchase of disused railway sleepers. The prior sanction of the Department of Finance does not appear to have been obtained for this expenditure.

The scheme for the provision of meals for school children in poor districts, which was administered by the Department with the co-operation and under the supervision of the school managers, cost in the financial year the sum of £2,712.

*Schemes administered by the Land Commission.*

27. The greater portion of the expenditure, £186,197, charged to the Relief Vote was disbursed by the Land Commission and was spent mainly on special improvement works such as drainage, reclamation, making bog roads, fencing, etc. Part of the expenditure will be repayable when resale arrangements are completed and the lands are vested in the tenants.

One of the special improvement works undertaken was the repair and extension of the pier at Dungloe, for which a grant of £2,000 was sanctioned. The Chief Engineer of the Board of Works whose advice was sought on the proposal was of opinion, owing to the poor facilities for shipping at this place and its distance from deep water, that the outlay would be a waste of money, and acting on this advice the grant was refused, but was subsequently approved.

*Schemes Administered by the Office of Works.*

28. Expenditure by the Office of Works, charged to this vote, amounted to £11,892 in the year. Of this sum £5,547 and £6,120 were expended on work at the Four Courts and the Custom House respectively; £160 on cleaning the River Liffey and £65 on the Post Office Factory.

*Payments made direct by the Department of Finance.*

29. £713 7s. 9d. paid to Waterford Corporation in recoupment of expenditure incurred by that body on the relief of distress in 1922;

£1,418 10s. 0d. paid to Wexford Corporation being the final instalment of a grant of £7,000, the previous instalments of which were paid from the Dáil Funds Relief Schemes;



£1,748 being a subsidy of 10 per cent. on wages paid by the Queenstown Dry Docks Company to enable two docks at Cobh to keep open ;

£715 12s. 9d. refund to the Department of Fisheries in respect of a grant of £900 for specified marine work in Tirconnaill ;

£2,000 grant to the Wolfhill Collieries for the purpose of de-watering the mines.

#### VOTE 20.—AONACH TAILTEANN.

30. The provision in this vote is for an advance of a sum not exceeding £7,500 in respect of Aonach Tailteann and, as stated in the estimate, the Government agreed to advance this sum on loan to the Tailteann Council to be repaid out of receipts from the conduct of the Aonach. From correspondence between the Council and the Department of Finance it would appear that the purpose of the loan was to enable the Council to meet requirements up to 1st August, 1924. The estimate was considered and passed by Dáil Éireann on 5th June, 1924, and in the course of the discussion the Dáil was informed that the loan would be “a first charge on the takings of the games.” The Aonach was held at the beginning of August, 1924, and the full advance was made on 26th November, 1924, £4,500 being paid direct to the Council of Aonach Tailteann and £3,000 to the Revenue Commissioners for Entertainment Duty payable in respect of the various entertainments held under the auspices of the Council.

As the receipts from the Aonach had presumably come to hand before the date on which the advance was made I am of opinion that the purpose for which the advance was voted by Dáil Éireann had lapsed when the payment was made.

#### VOTE 32.—GÁRDA SÍOCHÁNA.

31. A test examination of the store accounts of the Garda Síochána has been carried out.

Formal stocktaking has not yet been made but the stock has as far as possible been reconciled with the book balances.

In paragraphs 22 and 23 of the Report of the Public Accounts Committee on the accounts for 1922-23 reference was made to the need of a satisfactory basis for dealing with the accounting of stores handed over by the Royal Irish Constabulary. The Office of Works in conjunction with the Garda have enquired into the discrepancies referred to and while some items could not be reconciled because they had been taken over without proper check and because the original lists handed to the Board of Works were not accurate, the stores taken on charge have been actually checked in detail and the accounting for these would now appear to be satisfactory.

The two motor cars taken over by the military in 1922-23, which were referred to in paragraph 62 of my Report for that year, have now been taken on charge in the Army and have been written off charge in the store accounts of the Garda Síochána.

In paragraph 37 of my report of last year, reference was made to an amount outstanding on 31st March, 1924, in respect of repayment for cycles issued to the Guards.

I have since been informed by the Accounts Officer that this deficit arose through the loss in raids of cycles for which repayment had not been completed, the sale of some cycles to the Army at a price slightly below that charged to Guards, and the impossibility of recovery in a few cases where Gardaí had left the force.

#### VOTE 34.—GENERAL PRISONS BOARD.

32. The financial year 1924-25 saw a return to normal conditions in the administration of this service and the elimination of expenditure due to the detention of military prisoners in civil prisons.

In January, 1925, the prison buildings at Tralee reverted to the local authority, under the provisions of Section 31 of the General Prisons (Ireland) Act, 1877, and accordingly rents receivable in respect of the occupation of cottages attached thereto, ceased to be payable to the Board as from that date.

The Statements of the Manufacturing and Farm Accounts appended to the Appropriation Accounts have been examined and local test examinations of the conversion books and other records dealing with manufacturing operations have been carried out.

#### VOTE 35.—DISTRICT JUSTICES.

33. The travelling and subsistence expenses incurred by the District Justices while acting for other Justices during the vacation period were not vouched. Subsequently detailed statements showing the basis on which the claims were prepared were furnished. These statements have been examined in my department and I have admitted the charges in the Appropriation Account.

#### VOTE 39.—DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

34. With the sanction of the Department of Finance sums amounting to £291 1s. 9d. were paid to an official of the Ministry in reimbursement of payments made by him in January and March, 1923, on the service of the Dáil Local Government Department, and these are charged against the appropriate subheads of the vote.

#### VOTE 47.—LAND COMMISSION.

##### *Cost of Collection of Compounded Arrears of Rent.*

35. Reference was made in paragraph 48 of my Report of last year to the recovery of the departmental cost of collection



of compounded arrears of rent and payment in lieu of rent under the Land Act, 1923. A deduction of one-half per cent. was made from the payment in lieu of rent and brought to credit of Appropriations in Aid, but no sum was deducted in respect of the departmental cost of collection of compounded arrears of rent.

*Subhead A.*

36. I have requested that the sanction of the Department of Finance should be sought for the reinstatement in a temporary capacity of a former Congested Districts Board official.

*Subhead B.*

37. An officer was paid subsistence allowance continuously at one centre for a period of seven months without the authority of the Department of Finance.

In another case a sum of £56 was paid for arrears of subsistence to an officer who had been promoted with retrospective effect to a higher grade. The covering sanction of the Department of Finance has been obtained for this payment.

*Subhead I.—Improvement of Estates, etc.*

38. Included in the expenditure under this subhead is a sum of £16,424 which was spent mainly for relief of distress. About £10,000 of this amount was spent on improvement works previously sanctioned by the Congested Districts Board on estates which the Board had acquired in Donegal, Mayo and Galway, and the balance on works of general public utility (*e.g.* roads, drainage, bridges). About 40 per cent. of the expenditure on improvement works on estates will be recoverable on resale.

A sum of £200 was paid to an ex-employee in settlement of a claim under the Workmen's Compensation Acts. This settlement was made out of Court and without Department of Finance sanction.

*Store Accounts.*

39. It was the practice of the (late) Congested Districts Board to keep Estate Stores at convenient centres in the Congested Districts in which building materials, timber, and various other articles required in connection with house and land improvement schemes were stored, and from these stores, supplies were drawn when required by the Inspectors in charge of works. The practice of the Land Commission, however, has been to have dwellings erected by contractors, and, on the transfer of the Board's functions to the Land Commission, the Commissioners closed most of these stores with the exception of a limited number in isolated districts in which it was deemed necessary to retain them.



An examination of the store accounts for the financial year 1924-25 was carried out with satisfactory results.

#### VOTE 48.—PUBLIC EDUCATION.

40. The examination of the accounts of this vote disclosed a number of overpayments and underpayments mainly due to errors in computation. These discrepancies have now been adjusted.

For the months of July and August 1924, the Ministry of Education let Marlborough Hall, Glasnevin, at a nominal rent to the Council of Aonach Tailteann. I observed that expenditure for wages which under the agreement the Council undertook to repay has not yet been refunded to the vote.

Authority was given in February, 1923, for payment of salaries of six ex-Dáil organizers at the rate of £30 a month pending settlement of their position on the staff. Payment is still being made at this rate and their position has not yet been determined but I am informed that correspondence is proceeding with the Department of Finance.

Department of Finance approval was obtained for payment of grants for instruction for which there was no provision in the estimates and I noticed that at the date of the application for sanction payment had already been made.

Payment for lodging allowance was made to an officer in circumstances not considered to be covered by existing authorities. The department has been requested to obtain the covering sanction of the Department of Finance.

#### VOTE 55.—ARMY.

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

41. A sum of £483 being pay at full rate was paid to an officer who has been living abroad since 1921. The total pay and allowances issued to this officer up to 30th September, 1925, were £1,529 of which £794 was borne on the Army vote and £735 on Dáil Éireann funds.

The Department of Finance sanctioned additional pay at the rate of 3s. per day to officers responsible for the custody and disbursement of cash. A wide interpretation was given to this authority and the allowance was paid to officers who were engaged in making payments by cheque.

Overpayments of dependants' allowances amounting approximately to £400 which were recovered by deduction from

demobilisation pay were subsequently refunded on the ground that these overpayments were not recoverable from demobilisation pay. The amount of the overpayments has been written off as a loss.

Cases were noticed of officers who were demobilised and paid demobilisation pay and who were reappointed shortly afterwards and granted uniform allowances. In two cases officers who were demobilised and received demobilisation pay had, prior to the date of demobilisation, been appointed to civil posts and had been paid from public funds.

Uniform allowance which is paid yearly was recovered from demobilisation pay in cases in which officers were demobilised immediately after the issue of the allowance. In a number of cases recovery was not made.

*Subhead AA.—Gratuities on Demobilisation.*

42. From this subhead sums varying from £50 to £250 have been paid to officers with long service including pre-truce service. Considerable diversity of practice seems to have existed in determining the basis of assessment of these gratuities.

*Subhead B.—Marriage and Dependants' Allowances.*

43. I observed that a married officer in occupation of single quarters (*i.e.*, living in barracks while his family live out) has a stoppage of 1s. a day in respect of accommodation made from his lodging, fuel and light allowance. As a single officer who has to live out of barracks is entitled to a lodging, fuel and light allowance of 3s 6d. a day, being the estimated value of the accommodation of which he is deprived, it is not clear on what basis the value of single quarters to married officers is estimated at only 1s. a day.

The charge for dependants' allowance decreased substantially during the financial year. It has now ceased and the branch has been closed.

*Subhead H.—Conveyance of Troops.*

44. I observed that in some instances railway travelling warrants were used on unofficial journeys. At the date of my audit the amounts had been recovered.

*Subhead J.—Conveyance of Stores.*

45. Included in this subhead is a charge of £78 4s. 0d. for freight, although it would appear to have been a condition of the contract that the goods should be sent "carriage paid."



*Subhead K.—Mechanical Transport.*

46. As in the previous year the greater portion of the charge to this subhead is for compensation paid to owners of commandeered motor vehicles. The extensive commandeering and use of motor cars during the active service period have resulted in the payment of large sums, *e.g.*, in one case £583 compensation was claimed for a lorry which was commandeered and retained by the Army for 102 days but was apparently in actual use for only eight days. The total claim by the owner against the Army for this lorry and other vehicles was £711. The claim was ultimately settled by a payment from this subhead of £515.

Upon the dissolution of the Commandeered Motor Vehicles Adjudication Committee the Accounting Officer was empowered, without prior reference to the Department of Finance, to pay compensation not exceeding £300 in any individual case. I have observed certain cases in which claims made in respect of two cars owned by the same individual were assessed separately and although the total sum awarded exceeded £300 the Department of Finance sanction had not been sought.

*Subhead L.—Provisions and Allowances in lieu.*

47. Several claims outstanding from 1922 were paid during the financial year 1924-25, the delay being caused by the traders' inability to produce orders or to have their accounts certified. In one case I observed that a claim for the billeting of troops had been re-assessed and paid at officer's rates.

Statements have been furnished to me showing, the cost per lb. of meat issued from the Army Abattoirs in each month of the year, and in explanation of the cost I am informed that the meat produced at the Abattoirs is of better quality than that obtainable at contract prices throughout the country.

*Subhead M.—Petrol and Oils.*

48. The sum charged to this subhead for petrol and oils amounted during the year to £56,933. I have asked the Accounting Officer for information relating to the ordering and issue of petrol and oils. I have also asked for information with reference to the regulations governing the use of official cars for private or semi-official purposes and recoupment of cost for such use, whether record is kept of the mileage and journeys performed, the consumption of petrol and oil by each motor vehicle and particulars of the numbers and types of vehicles attached to each unit. At the date of my Report I have not received a reply.

*Subhead P.—General Stores.*

49. A sum of £113 11s. 0d. for electro-plated goods for the Officers' Mess, General Headquarters, which had been ordered

without the prior authority of the Department of Finance was paid with the sanction of that Department in the financial year.

*Subhead R.—Engineers' Stores.*

50. A sum of £890 was paid from this subhead for tradesmen's tool kits. The tools were apparently of inferior quality and the Commanding Officer at the time of delivery declined to have them taken on store charge. I have therefore asked that the sanction of the Department of Finance should be obtained for this expenditure.

*Subhead U.—Compensation for Damage or Injury.*

51. The sums charged against this subhead were mostly in respect of *ex gratia* payments for damages or injuries to civilians by Army Transport vehicles. My attention was called to an instance in which a payment was made by way of compromise for damages awarded in Court against an individual driver. I have asked the Accounting Officer whether all or any portion of the amount so paid has been recovered from the officer concerned who has since been demobilised.

*Subhead V.—Barrack Services.*

52. A sum of approximately £26,000 is charged to this subhead for furniture. A definite scale for the furnishing of married officers' quarters in now in operation, the maximum allowances being as follows:—

GRADE I (a)	General Officers	...	...	£650
	(b) Colonel to Commandant	...	...	£550
GRADE II.	Captains, Lieutenants and 2nd			
	Lieutenants	...	...	£450

*Subhead W.—Insurance.*

53. The advances to the National Health Insurance Commission in respect of soldiers (referred to in paragraph 62 of my last Report) continue to be made on an estimated basis only, and the agreement contemplated by Section 20 (3) of the National Health Insurance Act, 1923, and Section 4 of the Unemployment Act, 1924, has not yet been completed.

*Subhead X.—Incidental Expenses.*

54. A sum of £41 13s. 0d. has been charged to this subhead being the cost of lunches, etc., at the Wolfe Tone Anniversary at Bodinstown in July, 1924, and £50 for a special grant to an officer who it was stated was obliged to reside abroad for some months on grounds of ill-health.



*Subhead Y.—Balances Irrecoverable.*

55. Under authority of the Department of Finance sums amounting to £1,211 11s. 5d. have been written off as irrecoverable.

*Stores and Supplies Accounting.*

56. During the year my officers carried out a limited test examination of the Stores records. Whilst the records are still incomplete the results showed improvement upon the conditions existing in previous years. I have asked the Accounting Officer whether it has yet been possible to complete stocktaking, and if so, that copies of the various Returns showing quantities and disposal of the several stocks be furnished to me.

## VOTE 56.—ARMY PENSIONS.

57. The provision in this vote is for the payment of wound pensions, allowances and gratuities under the Army Pensions Act, 1923, and for the payment of military service pensions to certain members and former members of the national forces and the defence forces under the Military Service Pensions Act, 1924, and the expenses of hospital treatment for ex-soldiers.

*Army Pensions.*

58. Section 4 (1) of the Army Pensions Act, 1923, provides that a pension shall commence on the date on which the officer or soldier to whom the same is granted was discharged from the forces. On comparing this date with the latest date on which pay was issued I observed discrepancies in a number of cases.

My examination of awards of pension to members of the Irish Volunteers showed that while the certificates stated the claimants were wounded "in the course of duty," in some instances the files disclosed that the injury was received while the individuals were engaged at their private occupations.

I also observed that some ex-members of the forces in receipt of wound pensions were accepted for service in the *Gárda Síochána* and continued to draw wound pensions without any modification of either pay or pension.

On the primary investigation of a number of applications awards below the maximum were made. These awards were subsequently increased to the maximum payable under the Act though it would appear from the papers furnished to me that no fresh evidence had been advanced. In support of this procedure I was informed that the special circumstances were such as to merit the maximum awards.

By a decision of the Executive Council dated January, 1925, the active service period, for the purposes of the Army Pensions Act, was deemed to have ended on 30th September, 1923. Before this ruling had been given claims in which disability was incurred after 30th September, 1923, were passed and pensions were awarded. Payment was subsequently stopped after a considerable charge on public funds had been incurred. The overpayments have been charged to a special subhead in the Appropriation Account.

In other cases pensions were granted following a recommendation made by the Pensions Medical Board. On re-examination of the claimants it was discovered that disability was not due to military service and payment of pension was thereupon cancelled.

In one instance an individual who offered himself for service as a Volunteer during the rising in April, 1916, but was apparently not accepted as such was wounded by a sniper's bullet. He received a pension on the certificate of the Adjutant-General that he was a member of the Irish Volunteers.

On examination of the expenditure for supply of surgical appliances it came to notice that persons who were not entitled to medical or surgical treatment under the Army Pensions Act had been supplied with artificial limbs contrary to the provisions of the Act.

#### *Military Service Pensions.*

59. The audit of these pensions was confined to examination of files and the amount of pension awarded. This amount is based on the reports of the Board of Assessors, but the data on which these reports are based were not available for inspection by officers of my department.

### VOTE 57.—DEPARTMENT OF POSTS AND TELEGRAPHS.

#### *Subhead A.*

60. A Postmaster in receipt of an allowance of £14 per annum for continuous telephone attendance was paid the full rate of bonus on his salary and on the allowance, contrary to the general service rule that bonus should be calculated on the combined emoluments. The amount overpaid, £14 10s. 9d. has been written off as a loss in the year 1925-26.

A Post Office Assistant, Grade A, who had previously been a Sorting Clerk and Telegraphist, was granted on promotion to the Clerical Grade a commencing salary made up of his wages as Assistant Grade A, plus a special advance of £20. The direc-



tion of the Department of Finance was that his initial salary should be his wages as Sorting Clerk and Telegraphist plus the special advance. I have asked for an explanation in this case but at the date of my Report it had not been received.

The pay on assimilation to the Clerical Grade of a number of officers originally graded as Third Class Supplementary Clerks was reviewed, and increases in pay and scale were allowed. I have requested that the authority of the Department of Finance may be obtained for the application of revised terms of assimilation in these cases.

In the year 1921 special starting wages on appointment were granted as a temporary arrangement to certain entrants to the Postmen's class. I have asked whether the sanction of the Department of Finance has been obtained for the continued application of this arrangement.

#### *Meteorological Services.*

61. The cost (£185) of certain Meteorological Services performed for the Air Ministry, Great Britain, during the year is included in the charge to Subhead A. I am informed that steps are being taken to recover this amount, together with the expenditure incurred on these services during the years 1922-23 (£126) and 1923-24 (£162).

#### *Subhead B.—Rates of Subsistence.*

62. In my Report for 1922-23 I referred to the payment to certain officers of rates of subsistence higher than those warranted by their salaries or grading. These payments continue to be made. I am informed that the matter is still under discussion with the Department of Finance.

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

63. The charge to this subhead includes £13 in respect of the loss resulting from the fraudulent negotiation of a Ministry of Pensions (British) Money Order. Although this item is included in the detailed statement on pages 150 and 151 as a loss not involving suspicion of fraud on the part of a Post Office servant, the evidence indicated that a postal official may have been implicated in the fraud. I have accordingly requested the Department to seek the covering sanction of the Department of Finance for the adjustment of the loss.

#### *Cancelled Currency Notes destroyed by fire.*

64. The charge to Subhead H. 2.—Losses by Default, etc.—also includes £20 for cancelled currency notes destroyed by fire. I have enquired whether these notes were received in the ordinary

course of Post Office business, or were defaced or damaged notes redeemed on tender by members of the public. It is understood that the question of the responsibility of the Department for the loss of currency notes withdrawn from circulation is under discussion with the Department of Finance.

*Subhead I.*

65. A large proportion of the expenditure charged to this subhead relates to the Unestablished Staff. No detailed record of the names and pay of this staff is maintained in the Accounts Branch. The system of Departmental control provides for a periodical test audit by Officers of the Accounts Branch of the records and vouchers kept in the Engineering Branch, but I am informed that it has not yet been found possible to carry out this audit.

From the records and documents held in the Engineering Branch I have checked a percentage of the payments made to this staff.

*Subhead K.*

66. It has been decided to re-introduce Motor Cycle combinations for use in the Engineering Section, the total cost being estimated at £6,466. Of this amount £3,657 8s. 10d. is charged to Subhead K. of the vote for 1924-25. I have informed the Department that in my opinion the covering sanction of the Department of Finance should be obtained for this expenditure.

*Subhead N.—Superannuation and other Non-Effective Charges.*

67. An officer was awarded compensation under Article 10 of the Treaty but as his name was not included in the scheme made pursuant to Clause 7 (1) (b) of the Provisional Government (Transfer of Functions) Order, 1922, determining the members of the staff who were transferred, he would not appear to have been entitled to compensation under this Article. The officer concerned was awarded an annual allowance (including supplement) of £88 12s. 2d. as from August, 1923, in addition to a lump sum payment of £206 8s. 1d. He was recalled to duty by direction of the Department of Finance on 2nd April, 1925, from which date payment of compensation ceased. The total amount irregularly paid was £338 1s. 3d., of which £94 11s. 0d. is charged to Subhead N. of the Vote for 1924-25. No recovery has yet been effected.

*Carriage of Letter Mails.*

68. I am informed that the negotiations concerning the re-assessment of payments for the carriage of letter mails by



rail, referred to in last year's Report, are still proceeding, and that no substantial change in the position has yet taken place.

*Valentia Island and Malin Head Wireless Stations.*

69. By arrangement with the British Post Office the cost of the staff and maintenance of plant at the Valentia Island and Malin Head Wireless Stations is paid by the Department of Posts and Telegraphs, and the total expenditure, including indirect charges, is recovered from the British Post Office and credited to Appropriations in Aid. The percentage additions for Establishment charges and Pension Liability included in the accounts furnished to the British administration appear to be based on those used by the British Post Office prior to the change in control. They related to the whole of Great Britain and Ireland, and I have ascertained that percentages based on current costs in the Saorstát are now being worked out.

*Store Accounts.*

70. A test examination has been applied to the Store Accounts in the Department of the Controller of Stores.

Two purchases were made outside the Saorstát at a cost of £8 15s. 0d. the lowest local tender being £13 10s. 0d. On delivery, however, Customs Duty to the amount of £102 4s. 5d. was levied and this amount remains a charge against Subhead G. of the Vote for 1924-25.

*Post Office Repair Factory.*

71. The cost of repair work and of articles manufactured in the Post Office Repair Factory during the year amounted approximately to £32,000, of which £22,000 related to repair work and £6,300 to articles manufactured for the Engineering Branch of the Post Office; the balance being for postal stores and stores for other Government Departments.

In many instances the final cost of articles manufactured was greater than the estimate furnished by the factory, and it was also observed that in some cases of work performed for other Departments the charge made against the Department concerned was based on the estimate and not on the actual cost.

*Losses of Engineering Stores.*

72. In addition to the losses of Engineering Stores which were written off charge and included in the Statement on page 152 two amounts of £610 8s. 3d. (the value of apparatus destroyed in Government Departments) and £37 3s. 3d. (cost of replace-

ment of Telephone apparatus destroyed during the disturbances in Dublin from 28th June, 1922 to 6th July, 1922), were written off under the authority of the Department of Finance.

*Telephone Capital Expenditure.*

73. I mentioned in my last Report that the procedure with regard to the repayment of advances under the Telephone Capital Act, 1924, had been approved. Arrangements have been made to set up Annuities commencing in the financial year next after the calendar year in which the capital is borrowed and advanced to the Post Office. The annuities are calculated to run for 15 years and, for the present, are on a 5 per cent. basis. The amount charged to Subhead M 2 represents the first half-yearly instalment in discharge of the advance of £64,500 from the Exchequer for Telephone Capital during the year 1922-23.

*Telephone Capital Account—Stores Suspense Head.*

74. The amount charged to the Stores Suspense Head in the Telephone Capital Account as expenditure on stores not yet allocated has, with the approval of the Department of Finance, been increased during 1924-25 to £37,000 by the transfer of £16,000 from the Vote to Telephone Capital Account.

*Allocation of Engineering Expenditure between Vote and Telephone Capital Account.*

75. The uncertainty regarding the accuracy of the basis on which Engineering expenditure is allocated between Vote and Telephone Capital, referred to in my Report for 1923-24, still exists.

*Revenue—General.*

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

*Claims for Revenue written off.*

77. Claims to a total amount of £5,949 19s. 11d. for sums due to Post Office Revenue have, under the authority of the Department of Finance, been written off during the year.

*Customs Duties on Parcels.*

78. Customs duty levied on parcels transmitted by post is collected by the Post Office on behalf of the Revenue Commissioners. Quarterly payments to the Commissioners are made on the receipt of accounts showing the total assessments



for the quarter, but no machinery appears to exist for verifying that the total duty assessed by and remitted to the Revenue Department is duly collected by the Post Office.

*Suspense Accounts.*

79. The Suspense Accounts opened in connection with the destruction by fire of the Accountant's Office, the General Post Office, and the Sorting Office, referred to in my Report for 1923-24, have not yet been closed. Provision has been made in the Estimates for 1926-27 to charge the Default Subhead with the estimated amount of the ultimate net deficit disclosed by these accounts.

*Commission for Payment of British Savings Bank Warrants.*

80. The position as stated in paragraph 77 of my Report of last year has not altered.

The rates of commission are still under investigation and those provisionally fixed continue to be applied.

*British Stamps repurchased from the Public.*

81. I referred in last year's Report to the claim against the British Government for British stamps sold prior to 1st April, 1922, and repurchased after that date. I am informed that this claim is still the subject of negotiations with the British Administration.

VOTE 58.—DEPARTMENT OF EXTERNAL AFFAIRS.

*Travelling and Subsistence.*

82. My attention was drawn to a case in which an officer who had left his district without written authority went on leave while outside his district. On his journey back he claimed and was allowed travelling and subsistence expenses, and resumed leave on his return to headquarters. The covering sanction of the Department of Finance has since been obtained for this expenditure.

*Official Entertainment, etc.*

83. In my last Report reference was made in paragraph 86 to the fact that vouching for official entertainment, etc., was not complete. Henceforth as laid down in the estimates for 1925-26 outlay of this character will be covered by fixed local allowances for representation and entertainment expenses, which will not be subject to detailed vouching. It is presumed however by the Minister for Finance that the Minister for External Affairs will satisfy himself that the allowances have been expended on the purposes for which they are granted.



## VOTE 60.—DEPARTMENT OF FISHERIES.

*Subhead E.—Fishery Development.*

84. In April, 1924, the Department of Finance restricted the amount of loan issues from this subhead for the financial year to £5,000 and stipulated that each separate loan proposed to be issued should receive prior sanction. This arrangement was subsequently modified by limiting the cases for which sanction should be sought to loans of £50 or over. I observed that a loan of £156 11s. 11d. being the balance of a loan originally sanctioned by the (late) Congested Districts Board was issued in the financial year without Department of Finance sanction.

From this subhead were paid the travelling expenses £7 5s. 0d. and subsistence allowance of £3 3s. 0d. of an applicant for an appointment under the Ministry who had been requested to attend at Dublin for an interview.

I also observed that the travelling and subsistence expenses of teachers proceeding to take up duty and of others returning home after dismissal were borne on this vote while in some cases diversity of practice in the rate of subsistence allowance was observed; junior teachers were allowed rates varying from 15s. to 18s. 9d. a night. This question is I understand under consideration with the Department of Finance.

*Subsidy to a Knitting Industry.*

85. The Department of Finance at the request of the Ministry of Fisheries agreed to a contribution of £3 a week being made from this subhead to a knitting industry and also to a loan of some knitting machines for the use of the workers. Subsequent to this authority, the Ministry purchased four new machines at a cost of £220 7s. 6d. though it would appear that the sanction did not cover new purchases but merely the transfer of machines from existing stock. This industry was closed down after nine months and the machines were transferred to other centres. I have accordingly asked that covering sanction of the Department of Finance be sought for these purchases.

*Losses on a Toy Factory.*

86. An examination of the accounts of a Toy Factory formerly under the Congested Districts Board was made on behalf of the Ministry during the financial year and showed that in the period 1st April, 1922, to 31st December, 1924, a net loss of £3,805 or an average of £115 per month had been incurred. The manufacturing and trading accounts disclosed a loss of £957 for the same period. It would appear that the wholesale prices charged for the goods manufactured were not sufficient to cover the cost of labour and materials and in the case of one wholesale purchaser it was noticed that a discount of 50 per cent. off the purchase price was allowed while other customers



were allowed only 25 per cent. The factory records and store account books were not satisfactorily kept and in many respects were incomplete. I consider it essential in view of the heavy loss incurred, that steps should be taken with the object of making the factory self-supporting.

The statement of accounts for the year ended 31st December, 1925, which has recently been furnished to me shows a loss for that period of £1,821.

*Shortages in the Accounts of two Glove Industries.*

87. An examination of the accounts of two glove classes which were closed during the financial year showed that the books and records had been kept in an unsatisfactory manner. In the case of one class a shortage of £186 was disclosed which has not been dealt with. The cost of this class during the financial year was £550, but no sales appear to have been made during that period.

The accounts of the second class showed a shortage of £177 and outstanding book debts amounting to £408, of which about £216 represents a sum due by a trader who has been declared a bankrupt.

*Fishery and Industrial Loans.*

88. At the 31st March, 1925, the arrears of fishery and industrial loans due but unpaid were £93,517 being an increase in the amount outstanding on 31st March, 1924, of £15,700. While every effort is being made by officers of the Ministry to collect arrears the large increase under this head cannot be regarded as satisfactory. I observed that twelve advances of £100 each which had been made to fishermen on the East coast in 1923-24 to enable them to participate in the mackerel fishing of that year, have not yet been repaid though the term for which these sums were advanced had expired at the end of that year.

*Fishery and Industrial Stores and Accounts.*

89. In paragraphs 94 and 95 of my last Report reference was made to the need for improvement in the system of store accounting. In the fishery store accounts an improvement was observed and most of the accounts rendered by local storekeepers had been checked at the head office. No improvement in the system of industrial accounting has however taken place.

*Loan Advances.*

90. An arrangement was entered into between a number of fishermen and the (late) Congested Districts Board for the purchase of a fishing boat. The fishermen paid a deposit of the purchase money, portion of this amount being obtained by



them from two local traders. Later, the fishermen surrendered the boat which was sold by the Ministry of Fisheries in 1923-24. The two local traders made a claim on the Ministry for the amount advanced by them and though the transaction would appear to have been a private one between the traders and the fishermen the refund asked for was paid from the vote.

#### VOTE 65.—NATIONAL LAND BANK, LIMITED.

91. A sum of £300,000 has been charged to this account for an advance for the general purposes of the National Land Bank, Limited, including the making of advances in respect of loans under the Trade Loans (Guarantee) Act, 1924. Section I of this Act provides that where the proceeds of any loan proposed to be raised are to be applied towards or in connection with the carrying out of any capital undertaking, or in connection with the purchase of articles manufactured or produced in Saorstát Éireann required for the purposes of any such undertaking, and that the application of the loan in the manner proposed is calculated to promote employment in Saorstát Éireann, the Minister for Industry and Commerce with the consent of the Minister for Finance may guarantee the repayment of the principal of such loan and the payment of interest.

I observed that in one case a loan for a considerable sum had been guaranteed to enable a reconstructed company to acquire the premises, plant, machinery, etc., of a private limited company which had gone into voluntary liquidation. An application for the guarantee of a loan had already been made by the old company and had been refused and the voluntary liquidation was apparently entered into to enable the reconstructed company to qualify for a guarantee under the Act. The personnel of the new company was practically the same as that of the old company and from papers furnished to me it would appear that the security for the guaranteed loan was to be a second mortgage debenture charge on the assets, and that a prior charge was at the same time to be created as security for an advance from a bank to provide working capital.

In view of the limitations for guarantee of loans imposed by section 1 of the Act I did not consider that the guarantee in this case came within its terms and I have deemed it necessary to call attention to it in my Report.

SEÓIRSE MACCRAITH,

Comptroller and Auditor-General  
(Ard Scrúdóir).

Exchequer and Audit Department,  
Dublin,

31st March, 1926.



## APPROPRIATION ACCOUNTS, 1924-25.

## 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.		No. of Vote.
									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.	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	8,208	—	8,208	7,544 16 6	—	7,544 16 6	663 3 6	—	—	—	663 3 6	—	—	1
4	2	OIREACTHAS ...	117,130	—	117,130	94,167 0 7	—	94,167 0 7	22,962 19 5	—	—	—	22,962 19 5	1,000	13 18 3	2
6	3	EXECUTIVE COUNCIL ...	13,675	—	13,675	13,407 9 6	—	13,407 9 6	267 10 6	—	—	—	267 10 6	—	5 6	3
8	4	EXCHEQUER AND AUDIT ...	18,687	—	18,687	14,862 8 0	—	14,862 8 0	3,824 12 0	—	—	—	3,824 12 0	100	—	4
10	5	DEPARTMENT OF FINANCE ...	55,359	—	55,359	55,120 10 8	—	55,120 10 8	238 9 4	—	—	—	238 9 4	7,000	7,652 6 10	5
12	6	REVENUE DEPARTMENT ...	645,650	4,760	640,890	639,547 13 1	12,711 10 1	626,836 3 0	6,102 6 11	—	7,951 10 1	—	14,053 17 0	—	—	6
16	7	OLD AGE PENSIONS ...	2,919,700	500	2,919,200	2,769,130 8 2	771 0 4	2,768,359 7 10	150,569 11 10	—	271 0 4	—	150,840 12 2	—	—	7
18	8	LOCAL LOANS ...	985,927	—	985,927	952,000 0 0	—	952,000 0 0	33,927 0 0	—	—	—	33,927 0 0	—	47,413 9 9	8
19	9	TEMPORARY COMMISSIONS ...	29,801	—	29,801	26,431 16 8	—	26,431 16 8	3,369 3 4	—	—	—	3,369 3 4	—	—	9
25	10	PUBLIC WORKS OFFICE ...	97,839	8,650	89,189	88,972 6 6	7,121 12 5	81,850 14 1	8,866 13 6	—	—	1,528 7 7	7,338 5 11	—	—	10
27	11	PUBLIC WORKS AND BUILDINGS ...	652,229	16,050	636,179	640,874 18 3	20,364 15 2	620,510 3 1	11,354 1 9	—	4,314 15 2	—	15,668 16 11	—	—	11
39	12	STATE LABORATORY ...	6,683	—	6,683	6,148 1 1	—	6,148 1 1	534 18 11	—	—	—	534 18 11	—	3 3 0	12
40	13	CIVIL SERVICE COMMISSION ...	6,220	—	6,220	5,883 15 11	—	5,883 15 11	336 4 1	—	—	—	336 4 1	225	355 14 6	13
41	14	PROPERTY LOSSES COMPENSATION ...	7,333,010	—	7,333,010	2,267,388 12 8	—	2,267,388 12 8	5,065,621 7 4	—	—	—	5,065,621 7 4	1,600,000	428,161 5 2	14
44	15	PERSONAL INJURIES COMPENSATION ...	907,250	—	907,250	312,926 1 0	—	312,926 1 0	594,323 19 0	—	—	—	594,323 19 0	130,000	2,310 14 10	15
46	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,717,365	—	1,717,365	1,709,466 14 3	—	1,709,466 14 3	7,898 5 9	—	—	—	7,898 5 9	—	—	16
49	17	RATES ON GOVERNMENT PROPERTY ...	118,500	—	118,500	106,268 8 1	—	106,268 8 1	12,231 11 11	—	—	—	12,231 11 11	—	19,319 14 4	17
50	18	SECRET SERVICE ...	35,000	—	35,000	19,665 0 10	—	19,665 0 10	15,334 19 2	—	—	—	15,334 19 2	—	906 6 6	18
51	19	RELIEF SCHEMES ...	500,000	—	500,000	380,596 10 0	—	380,596 10 0	119,403 10 0	—	—	—	119,403 10 0	—	—	19
52	20	AONACH TAILTEANN ...	7,500	—	7,500	7,500 0 0	—	7,500 0 0	—	—	—	—	—	—	—	20
53	21	EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, THE ELECTORAL ACT, AND THE JURIES (AMENDMENT) ACT	41,010	—	41,010	26,573 0 3	—	26,573 0 3	14,436 19 9	—	—	—	14,436 19 9	—	—	21
54	22	NATIONAL GALLERY ...	4,361	—	4,361	4,152 6 9	—	4,152 6 9	208 13 3	—	—	—	208 13 3	13	2 5 2	22
55	23	MISCELLANEOUS EXPENSES ...	8,200	—	8,200	7,480 1 8	—	7,480 1 8	719 18 4	—	—	—	719 18 4	50	147 18 0	23
57	24	STATIONERY OFFICE ...	222,725	35,696	187,029	188,652 14 3	37,180 15 6	151,471 18 9	34,072 5 9	—	1,484 15 6	—	35,557 1 3	—	—	24
60	25	VALUATION AND BOUNDARY SURVEY ...	42,932	8,195	34,737	42,092 19 8	7,766 1 9	34,326 17 11	839 0 4	—	—	428 18 3	410 2 1	—	—	25
62	26	CHARITABLE DONATIONS AND BEQUESTS ...	3,035	48	2,987	2,966 12 11	48 14 2	2,917 18 9	68 7 1	—	14 2	—	69 1 3	—	—	26
63	27	NATIONAL HEALTH INSURANCE COMMISSION	279,799	1,000	278,799	271,438 12 1	3,485 17 6	267,952 14 7	8,360 7 11	—	2,485 17 6	—	10,846 5 5	700	672 15 1	27
66	28	COUNTY COURT AND CIRCUIT COURT OFFICERS ...	78,793	4,500	74,293	73,037 19 8	4,781 1 9	68,256 17 11	5,755 0 4	—	281 1 9	—	6,036 2 1	—	—	28
68	29	LAW CHARGES ...	69,686	2,000	67,686	64,413 15 0	2,842 17 3	61,570 17 9	5,272 5 0	—	842 17 3	—	6,115 2 3	—	3 3 0	29
70	30	HAULBOWLINE DOCKYARD ...	15,000	—	15,000	11,593 3 0	—	11,593 3 0	3,406 17 0	—	—	—	3,406 17 0	—	116 10 3	30
71	31	DEPARTMENT OF JUSTICE ...	36,738	—	36,738	31,252 15 0	—	31,252 15 0	5,485 5 0	—	—	—	5,485 5 0	—	70 2 0	31
73	32	GÁRDA SÍOCHÁNA ...	1,179,473	11,574	1,167,899	1,096,859 6 9	8,358 16 1	1,088,500 10 8	82,613 13 3	—	—	3,215 3 11	79,398 9 4	—	6,605 17 3	32
75	33	DUBLIN METROPOLITAN POLICE ...	405,204	61,221	343,983	393,380 5 9	62,964 0 2	330,416 5 7	11,823 14 3	—	1,743 0 2	—	13,566 14 5	—	280 11 0	33
77	34	GENERAL PRISONS BOARD ...	187,385	2,500	184,885	146,988 3 0	1,064 15 1	145,923 7 11	40,396 17 0	—	—	1,435 4 11	38,961 12 1	—	—	34
80	35	DISTRICT JUSTICES ...	41,525	—	41,525	37,406 5 10	—	37,406 5 10	4,118 14 2	—	—	—	4,118 14 2	—	—	35
81	36	SUPREME COURT OF JUDICATURE ...	135,168	2,305	132,863	121,589 4 0	3,549 13 4	118,039 10 8	13,578 16 0	—	1,244 13 4	—	14,823 9 4	—	—	36
83	37	DUNDRUM ASYLUM ...	19,469	3,726	15,743	17,447 4 0	4,916 6 8	12,530 17 4	2,021 16 0	—	1,190 6 8	—	3,212 2 8	—	7 11 10	37
85	38	PUBLIC RECORD OFFICE ...	7,176	—	7,176	6,753 16 11	—	6,753 16 11	422 3 1	—	—	—	422 3 1	—	—	38
86	39	DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH ...	832,109	3,744	828,365	540,776 16 2	24,122 9 11	516,654 6 3	291,332 3 10	—	20,378 9 11	—	311,710 13 9	—	11,816 12 1	39
90	40	GENERAL REGISTER OFFICE ...	20,211	1,400	18,811	18,373 6 0	3,256 9 0	15,116 17 0	1,837 14 0	—	1,856 9 0	—				



APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1924-25.



## GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the GOVERNOR-GENERAL'S ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, Wages, and Allowances of Household Staff ...	3,908	3,238 11 9	669 8 3		—	
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—		—	
C.—Travelling Expenses ...	400	282 10 0	117 10 0		—	
D.—Telegrams and Telephones ...	900	1,023 14 9	—		123 14 9	
<b>TOTAL</b>	£ 8,208	7,544 16 6	786 18 3		123 14 9	
Surplus to be surrendered ...			£663 3 6			

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

A.—Under a new arrangement made when the previous Aides-de-Camp relinquished office, the salaries of the Aides-de-Camp fell to be borne on the Army Vote, the new holders of the offices to receive allowances of £350 and £300 per annum respectively from this Vote. This arrangement would result in a saving on this Vote of £1,050 in a full year. In the period covered by this account the savings were modified by payments to the three retiring Aides of balances of salary for the year 1923–24 which did not come in course of payment in that year.

Included in this Subhead are two sums of £45 8s. 5d. and £5 in respect of an allowance of £100 per annum to one Aide-de-Camp for locomotion expenses in a period during which an official motor car was not at the disposal of the Aides-de-Camp.

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

D.—It was not possible, at the time the Estimate for this Vote was in course of preparation, to arrive at a more accurate figure, owing to the fact that negotiations with a view to effecting economies which ultimately resulted in a very large reduction of expenditure as compared with the previous year, were proceeding. The expenditure includes a sum of £229 for rental of two Sounder Circuits (since removed by the Post Office) which would normally have been paid in the previous year, but the claim in respect of which was delayed.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance).

31st October, 1925.

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

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, 1925,  
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 ... ..	52,020	33,901 9 6	18,118 10 6		—	
B.—Travelling Expenses of Teachtaí ... ..	7,000	5,510 7 6	1,489 12 6		—	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ... ..	23,580	22,819 0 11	760 19 1		—	
D.—Travelling Expenses of Seanadóirí ... ..	1,700	1,293 6 9	406 13 3		—	
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	31,480	29,958 11 2	1,521 8 10		—	
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	850	224 14 1	625 5 11		—	
G.—Telegrams and Telephones	500	318 19 9	181 0 3		—	
H.—Inter-Parliamentary Union (Saorstát Éireann Group) Subscription for the year 1924. ... ..	—	80 0 0	—		80 0 0	
I.—Special Postal Services	—	60 10 11	—		60 10 11	
TOTAL	£ 117,130	94,167 0 7	23,103 10 4		140 10 11	

Surplus to be surrendered ... £22,962 10 5

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	1,000 0 0	13 18 3

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

- A.—Savings arose through certain Deputies not taking their seats, lapse of allowance in the case of a Deputy appointed to a salaried office in Saorstát Éireann newly created, and vacancies caused by death and resignations.
- B. D. and G.—It is not possible to estimate more accurately the probable expenditure under these Subheads.
- C.—Savings due to vacancies caused by death and resignations. Certain Senators did not accept payment of allowances in respect of periods during which they were unable to attend the Seanad.
- E.—Savings due to (1) reduction in cost of living Bonus, (2) three Lower Executive posts remaining unfilled, (3) the amount provided for Additional Clerical Assistance being more than was found necessary. Savings modified by payments amounting to £202 for Special Reporting.
- F.—It is not possible to estimate more accurately the expenditure under this Subhead. The provision for the purchase of books for the Oireachtas Library was not availed of in the year.
- By authority of the Minister for Finance special Subheads have been raised in this Account to cover expenditure not foreseen when the Estimate was being framed, viz.:—
- H.—Subscription of the Saorstát Éireann Group to the Central Organisation of the Inter-Parliamentary Union. (File No. F48/3/25 dated 11th July, 1924).
- I.—Repayment to the Department of Posts and Telegraphs in respect of special collections and deliveries of official letters to members of the Oireachtas, made by employees of Post Office. (File No. F110/5/24 dated 17th November, 1925).

## EXTRA REMUNERATION (exceeding £50).

From this Vote two Senior Clerks (£400–£15–£500) received respectively £117 11s 9d. and £115 15s. 10d. in respect of allowances as Private Secretary to the Clerk of the Dáil and Chief Clerk of Committees.

From the Vote for the Executive Council (No. 3) the Assistant Clerk of the Dáil (£700–£25–£900) received £150 in respect of an allowance (£300 per annum) while acting as Private Secretary to the President of the 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 Saorstát Éireann (71½%) in respect of the pension of the Rt. Hon. Lord Glenavy, ex-Lord Chancellor, Chairman of the Seanad.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
23rd November, 1925.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1925, compared with the Sum Granted, for the Salaries and Expenses of the President and Department 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 ... ..	11,875	11,865 12 2	9 7 10	—
B.—Travelling Expenses ...	1,000	523 17 6	476 2 6	—
C.—Incidental Expenses ...	300	154 1 6	145 18 6	—
D.—Telegrams and Telephones	200	330 17 8	—	130 17 8
E.—Maintenance of Official Motor Cars ... ..	300	533 0 8	—	233 0 8
TOTAL....£	13,675	13,407 9 6	631 8 10	363 18 4
Surplus to be surrendered ...			... £267 10 6	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	5 6

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

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

D.—Excess due to an increase in number of extensions serving the offices of the Executive Council.

E.—Expenditure, which could not be estimated more accurately, was found to be much heavier than was anticipated. A new arrangement has now been adopted whereby the charge on this Subhead is replaced by a fixed locomotion allowance for the President of the Executive Council.

## EXTRA REMUNERATION (exceeding £50).

From this Vote an Aide-de-Camp (£500-£20-700) to the President of the Executive Council received £100 in respect of an allowance for expenses for the period 1st April, 1923, to 31st March, 1925; a Lower Executive Officer (£90-£350) received £88 17s. 6d. as Assistant Private Secretary to the President; two Lower Clerical Officers (Female) (£60-£180) received £67 5s. 7d., and £70 6s. 5d., respectively, as allowances for special duties in the President's Office. The Assistant Clerk of the Dáil received £150 in respect of an allowance (£300 per annum inclusive) while acting as Private Secretary to the President; an Army Officer (Commandant) received £156 in respect of an allowance (£3 a week) as an additional Aide-de-Camp to the President.

The Accounts of other Departments include the sum of £724 18s. 7d. in respect of officers on loan to this Department.

SEOSAMH UA BRAONÁIN

*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
3rd November, 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.*



## EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT of the COMPTROLLER and AUDITOR-GENERAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
EXCHEQUER AND AUDIT DEPARTMENT.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	11,932	9,963 7 3	1,968 12 9	—
B.—Travelling, &c., Expenses ...	200	18 9	199 1 3	—
C.—Incidental Expenses ...	50	92 5 9	—	42 5 9
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	1,500	—	1,500 0 0	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	3,905	3,878 13 8	26 6 4	—
E.—Travelling, &c., Expenses ...	1,000	872 7 3	127 12 9	—
F.—Incidental Expenses ...	100	54 15 4	45 4 8	—
TOTAL ...£	18,687	14,862 8 0	3,866 17 9	42 5 9

Surplus to be surrendered ... £3,824 12 0

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	100 0 0	—

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

- A.—Savings due to fall in cost of living Bonus and to vacancies in Staff remaining unfilled.
- B.—It was not found necessary to conduct audits involving travelling and subsistence in this financial year.
- C.—Excess due to new arrangement whereby recoupment was made of proportion of cost of Telephonists' services.

CC.—No claim for repayment was received from the British Government in the financial year.

D., E. and F.—Expenditure cannot be estimated exactly.

EXTRA RECEIPTS.—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.

EXTRA REMUNERATION (exceeding £50).

The Account of the Vote for Department of Local Government includes the sum of £1,008 3s. 10d. in respect of Salary and Bonus of an Officer on loan to this Department.

J. MAHER,

*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,  
31st December, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*



## DEPARTMENT OF FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the Office of the MINISTER FOR FINANCE (including the PAYMASTER-GENERAL'S OFFICE).

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
DEPARTMENT OF FINANCE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances— ...				
<i>Original</i> ... £40,915				
<i>Supplementary</i> 7,184				
	48,099	48,145 7 9	—	46 7 9
B.—Travelling ...	1,000	497 16 1	502 3 11	—
C.—Incidental Expenses ...	150	144 15 2	5 4 10	—
D.—Telegrams and Telephones—				
<i>Original</i> ... £350				
<i>Supplementary</i> 300				
	650	612 9 6	37 10 6	—
TOTAL FOR DEPARTMENT OF FINANCE ...£	49,899	49,400 8 6	544 19 3	46 7 9
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances ...	6,620	5,650 14 1	969 5 11	—
F.—Travelling and Incidental Expenses, Telegrams and Telephones—				
<i>Original</i> ... £60				
<i>Supplementary</i> 30				
	90	69 8 1	20 11 11	—
TOTAL FOR PAYMASTER-GENERAL'S OFFICE £	6,710	5,720 2 2	989 17 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
GROSS TOTAL ...£	56,609	55,120 10 8	1,534 17 1	46 7 9
<i>Deduct :—</i>				
Anticipated Savings on various Subheads. ( <i>See Supplementary Estimates</i> ).	1,250	—	1,250 0 0	—
NET TOTAL				
Original ... £49,095				
Supplementary 6,264				
— £	55,359	55,120 10 8	284 17 1	46 7 9
Surplus to be surrendered ...			£238 9 4	
		Estimated.	Realized.	
		£ s. d.	£ s. d.	
Extra Receipts payable to Exchequer ...		7,000 0 0	7,652 6 10	

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

- A.—The amount required for the Department's proportion of the cost of Messenger, etc., services in Government Buildings was more than anticipated.
- B.—The Travelling and Subsistence allowances payable to certain Officers on loan ceased earlier than was anticipated. The ordinary travelling expenses of the Department were less than was estimated.
- C., D. and F.—Expenditure cannot be estimated more accurately.
- E.—Savings due to vacancies remaining unfilled.

## EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) two Officers on loan from British Government Departments received £205 10s. 8d. and £172 18s. 2d. in respect of allowances as acting Assistant Secretaries; two First Class Clerks, Supreme Court (£350–£15–£450) received respectively £205 17s. 4d. and £62 10s. 0d. as acting Assistant Principals; three Lower Executive Officers on loan from other Departments received allowances of £139 5s. 8d., £138 5s. 5d., and £104 14s. 4d. as acting Higher Executive Officers; three Lower Executive Officers and two Lower Clerical Officers on loan from other Departments received allowances of £100., £89 7s. 11d., £73 11s. 0d., £84 19s. 4d., and £70, respectively, for Special Duties.

One Lower Executive Officer of this Department received an allowance of £197 3s. 9d., as acting Higher Executive Officer, and another received £70 5s. 0d. for Special Duties. One Lower Clerical Officer received £70 as a gratuity in lieu of overtime.

The Accounts of other Departments include the sum of approximately £8,319 in respect of Officers on loan to this Department.

ROINN AIRGID,  
(Department of Finance),  
4th November, 1925.

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, 1925, 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, etc. ...	544,700	548,047 5 11	—			3,347	5	11
B.—Travelling and Subsistence Allowances, etc.	35,000	24,905 6 7	10,094	13	5	—		
C.—Removal Expenses ...	4,500	2,042 6 2	2,457	13	10	—		
D.—Poundage to Distributor of Stamps ...	400	393 7 5	6	12	7	—		
E.—Commuted Allowances, etc., to Assessors and Collectors of Taxes ...	37,550	48,664 19 8	—			11,114	19	8
F.—Carriage of Parcels, Advertisements, etc. ...	1,000	911 19 7	88	0	5	—		
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	11,500	4,642 12 6	6,857	7	6	—		
H.—Telegraph and Telephone Services ...	1,700	2,103 4 4	—			403	4	4
I.—Uniform Clothing ...	1,500	1,516 2 10	—			16	2	10
J.—Copies of Poor Rates for Income Tax Purposes	1,400	1,212 13 9	187	6	3	—		
K.—Construction, Purchase, and Maintenance of Vessels, Boats and other Conveyances ...	1,200	441 11 4	758	8	8	—		
L.—Paper, Printing, Revenue Instruments, etc. ...	1,600	910 16 2	689	3	10	—		
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	2,100	2,851 7 4	—			751	7	4
N.—Fine Fund ...	100	—	100	0	0	—		
O.—Incidental Expenses ...	300	181 6 2	118	13	10	—		
P.—Allowances for use of Private Rooms for Official purposes ...	900	689 9 1	210	10	11	—		

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 ...	200	33 4 3	166	15 9	—	
GROSS TOTAL ...£	645,650	639,547 13 1	21,735	7 0	15,633	0 1
			Surplus of Gross Estimate over Expenditure. £6,102 6 11			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £7,951 10 1			
R.—Appropriations in Aid ...	4,760	12,711 10 1	Total Surplus to be surrendered. £14,053 17 0			
NET TOTAL ...£	640,890	626,836 3 0				

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

- A.—Excess due to the additional staff and overtime necessary to cope with the new Duties imposed by the Finance Act, 1924, set off to some extent by the savings due to reduction in Bonus between 1st September, 1924, and 28th February, 1925, and sundry unfilled vacancies in staff.
- B.—The Estimate was framed on incomplete data and the amount of travelling was less than anticipated. In the light of the experience gained in 1924-25 the provision in the subsequent Estimate was reduced.
- C.—A number of removals could not be completed owing to housing and other difficulties and the cost of these is thrown on to the Vote for 1925-26.
- D.—A trifling variation.
- E.—Excess caused by the remuneration paid to Banks under Section 6 of the Finance Act, 1924 (Department of Finance Letter F49/49/24).
- F.—The saving was due to the reduction in railway delivery charges from 1st January, 1925.
- G.—The accounts in respect of certain plant for printing Old Age Pension Orders, Savings Certificates, Insurance and other stamps were not received in time for payment before 31st March, 1925, and the cost thereof is thrown on to the Vote for 1925-26.
- H.—Excess due to the charge in respect of the Castle Exchange Telephone staff, for which no provision had been made in the Estimate.
- I.—A casual excess within the limits of a reasonable working margin.
- J.—A number of claims chargeable to this Subhead did not mature for payment in time for inclusion in the Account. These are borne on the Vote for 1925-26.
- K.—The actual expenditure was confined to purchases of bunker coal and minor renewal charges in respect of the steam launch at Cobh, and the provision and upkeep of bicycles for use on the Border patrols. A full overhaul of the launch was due in this financial year and provision was made accordingly in the Estimate. The examination revealed several unexpected defects and the work of repair took much longer than was anticipated. Work was not completed in time for the payment therefor to be included in this Account.



L.—At the time of preparation of the Estimate it was not possible to ascertain the requirements with accuracy.

M.—The amount and the expenses of litigation and rewards were more than anticipated.

N.—No grants were made. This Subhead is no longer provided for in the Estimates.

O.—Saving due to a reduction in the cost of laundry work. The estimate has been reduced in 1925-26.

P.—Saving due to deferment of certain re-scheming arrangements for which provision had been made in the Estimate.

Q.—£30 18s. 6d. Revenue moneys traced as misappropriated by an Officer of Customs and Excise, who was dismissed by the Executive Council. (Department of Finance Letters E3/7 of 21st November, 1924, and 20th December, 1924). The remaining £2 5s. 9d., which was not due to fraud or culpable negligence, consisted of sundry minor deficits at recording stamp presses.

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

Source of Receipt.	Estimated.	Realized.
	£	£ s. d.
Charge for Manufacture of Stamps for National Health Insurance Commission ...	550	11 9 1 (a)
Charge for Manufacture of Unemployment Stamps for Department of Industry and Commerce ...	300	89 13 1 (a)
Clerical services and incidental expenses on account of General Lighthouse Fund ...	410	410 0 0
Moneys received from Merchants, etc., for Special Attendance of Officers ...	2,000	7,701 10 1 (b)
Fines, Forfeitures, Law Costs recovered, etc.	1,000	2,866 19 5 (c)
Miscellaneous Items ...	500	1,631 18 5 (d)
TOTAL ...	£4,760	12,711 10 1

(a) Arrangements had not been completed for the manufacture of Health and Unemployment Insurance stamps.

(b) Owing to the extension of the Tariff traders required increased attendance from Officers for the examination and clearance of goods outside official hours.

(c) The receipts in respect of Fines, Forfeitures and Law Costs recovered necessarily vary from year to year.

(d) The Miscellaneous Items comprised the following, most of which it is impossible to forecast with certainty :—

	£ s. d.
Charges for collecting Local Dues ...	159 12 1
Fees for Registration of Ships, etc. ...	113 5 6
Charges for Bill of Entry work ...	244 3 6
Proceeds, less Duty, of seized goods sold ...	337 18 10
Refunds of sundry Vote payments made in 1923-24, including £451 6s. 5d. in respect of staff on loan from Great Britain ...	608 4 10
Minor unclassified items, e.g., Surpluses in Cash, Rent on goods deposited in State Warehouses, etc. ...	168 13 8
	£1,631 18 5

#### EXTRA REMUNERATION (exceeding £50).

One Junior Executive Officer (£90-£350) received an allowance of £75 per annum plus Bonus for acting as a Higher Executive Officer (Department of Finance Letter E2/8/25 of 4th May, 1925).

Nine Clerical Officers (£57-£237 10s.) received as overtime amounts varying from £50 8s. 10d. to £92 5s. 7d.

Ninety-eight Officers of Customs and Excise (£120-£450) received amounts varying from £50 16s. 11d. to £211 13s.; seventeen Preventive Officers (£140-£220) received amounts varying from £71 5s. 3d. to £269 8s. 3d.; three Preventive Men (27s. to 49s. weekly) received amounts varying from £73 10s. 2d. to £94 9s. 9d.; nine Auxiliary Preventive Men (£3 weekly) received amounts varying from £51 3s. 6d. to £67 10s. 9d.; one Engineer (50s. to 55s. weekly) received £88 9s.; one Engineer-Mechanic (40s. to 45s. weekly) received £81 3s. 11d.; two Mates-in-Charge (43s. to 52s. weekly) received £83 0s. 1d. and £84 2s. 4d., respectively; four Deck-hands (32s. to 35s. weekly) received amounts varying from £69 13s. 6d. to £88 7s. 9d.; and three Women Pension Officers (£100-£250) received amounts varying from £51 6s. 5d. to £54 10s. 9d. in respect of extra attendance, Sunday and night pay, Old Age Pensions work, Army Dependants Allowance work, double duty pay, rewards for detection of smuggling, etc.

This Account includes the following amounts in respect of Officers on loan to other Departments, etc :—

£176 3s. 2d. in respect of salary, etc., of a Tax Officer on loan to the Department of Defence (Army Finance Office).

£238 9s. 6d. in respect of salary, etc., of an Inspector of Taxes on loan to the Department of External Affairs.

£971 14s. 1d. in respect of salaries, etc., of four Officers of Customs and Excise seconded to the State Laboratory.

£157 10s. in respect of Fees to the Assistant Law Officer of the Law Officer's Department.

W. O'BRIEN,

*Accounting Officer.*

REVENUE DEPARTMENT, DUBLIN CASTLE,  
30th November, 1925.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1925, compared with the Sum Granted, for OLD AGE PENSIONS under the Old Age Pensions Acts, 1908 to 1924, for certain Administrative Expenses in connection therewith, and for PENSIONS under the Blind Persons Act, 1920.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pensions ... ..	2,912,000	2,760,875 13 0	151,124 7 0	—
B.—Expenses of Pension Committees ... ..	7,700	8,072 19 2	—	372 19 2
D.—Sums Irrecoverable ... ..	—	137 10 0	—	137 10 0
E.—Extra Statutory Payments ... ..	—	44 6 0	—	44 6 0
GROSS TOTAL ...£	2,919,700	2,769,130 8 2	151,124 7 0	554 15 2
			Surplus of Gross Estimate over Expenditure. £150,569 11 10	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £271 0 4	
C.—Appropriations in Aid ...	500	771 0 4	Total Surplus to be surrendered. £150,840 12 2	
NET TOTAL ...£	2,919,200	2,768,359 7 10	£150,840 12 2	

## 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, to the reduction in current rates of existing pensions consequent on the Act of 1924, to the reduced scale of new pensions operative thereunder, and to the difficulty of arriving at a closer approximation on the data available when the estimate was made.

B.—The excess under Subhead B. is due to the additional remuneration paid to clerks in respect of their work in dealing with appeals under the Act of 1924, and to the number of claims for the prior year which had not been received in time to permit of payment being made before 31st March, 1924. This excess has been sanctioned by the Department of Finance (Department of Finance Letter S/60/22/25 of 2nd November, 1925).

D.—Payments made in error, or owing to the fact that notice of the revocation or reduction of the pension by a Pensions 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 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 Department of Finance was obtained before the amounts were written off as irrecoverable (Department of Finance Letters S. 88/5/24 of 8th December, 1924, and 30th March, 1925, S. 88/6/25 of 25th September, 1925, and 24th November, 1925).

E.—Payments made under the authority of the Department of Finance in cases where the provisions of Section 5 (b) of the 1911 Act precluded Statutory payment (Department of Finance Letters S. 88/5/24 of 8th December, 1924, and 30th March, 1925, and S. 88/6/25 of 25th September, 1925, and 24th November, 1925).

C.—Appropriations in Aid.—The sum of £771 0s. 4d. was recovered in cash under Section 9 (2) of the Act of 1908.

## NOTES.

In addition to the cash recoveries shown under Subhead C. further recoveries amounting to £890 1s. were effected under Section 7 (3) of the Act of 1911 by withholding payment of pension orders.

The sum of £15 6s. due in respect of overpayment of pension was remitted direct to the Department of Finance and was carried to the account of the Exchequer in the year 1924-25 as Conscience Money (Department of Finance S. 88/4/25 of 7th May, 1925) and consequently is not included in this account.

The undermentioned sums, repayable under Section 9 (2) of the Act of 1908, were written off as irrecoverable (Department of Finance Letters S. 88/5/24 of 8th December, 1924, and 30th March, 1925, and S. 88/6/25 of 25th September, 1925):—

£	s.	d.	
8,804	14	2	Cases in which, there being no fraud or concealment, recovery was waived.
1,064	17	0	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.
20	0	6	Cases where pensioners draw pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
80	8	0	Other cases of overpayments.
£9,969	19	8	

The sum of £20 10s. was also written off as irrecoverable in respect of overpayments of "Additional Allowance." (Department of Finance Letter S. 88/6/25 of 25th September, 1925).

Certain payments in error made in previous years were discovered in the year 1924-25, and, being found irrecoverable, were written off as "claims abandoned" under the authority of the Department of Finance as follows:—

£32 (Department of Finance Letter S. 88/5/24 of 30th March, 1925).

£13 10s. (Department of Finance Letter S. 88/6/25 of 24th November, 1925). The amount of £32 is part of an overpayment of £35, the balance of £3 being proper to the year 1924-25, and included under the current Subhead D.

W. O'BRIEN,

*Accounting Officer.*

REVENUE DEPARTMENT, DUBLIN CASTLE,  
30th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for Capital for the LOCAL LOANS FUND, and to make repayment to the BRITISH GOVERNMENT in respect of Local Loans outstanding.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Local Loans Fund (Grant in Aid) ... ..	107,000	107,000	—	—
B.—Repayment to British Government of sums due in respect of Loans from the British Local Loans Fund outstanding from the Office of Public Works on 1st April, 1922 ... ..	670,000	636,073	33,927	—
C.—Repayment to British Government in respect of Loans from the British Local Loans Fund (Land Law Ireland Acts, 1881–1888) outstanding from the Irish Land Commission on 1st April, 1923 ... ..	208,927	208,927	—	—
TOTAL ... ..	£ 985,927	952,000		—
Surplus to be surrendered ... ..			£ 33,927	

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

£ s. d.

Administrative expenses incurred in the years 1922-23 and 1923-24 in connection with the Local Loans Fund, paid by British Government ... ..

47,413 9 9

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The provision made was in respect of the Estimated Collection of Annuities by the Office of Public Works during the year, which proved to be less than was anticipated.

SEÓSAMH UA BRAONÁIN,  
Accounting Officer.

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
23rd October, 1925.

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

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

## TEMPORARY COMMISSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.
COMMISSION ON AGRICULTURE.				
A.1.—Salaries, etc. ...	20	84 18 4	—	64 18 4
2.—Travelling and Incidental Expenses ...	80	15 14 10	64 5 2	—
TOTAL FOR COMMISSION ON AGRICULTURE ...	£ 100	100 13 2	64 5 2	64 18 4
CENTRAL SAVINGS COMMITTEE.				
B.1.—Salaries, etc. ...	2,054	1,474 14 4	579 5 8	—
2.—Travelling and Incidental Expenses ...	900	353 11 6	546 8 6	—
3.—Advertising and Publicity Expenses ...	6,000	4,669 16 3	1,330 3 9	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...	£ 8,954	6,498 2 1	2,455 17 11	—
CIVIL SERVICE COMMITTEE (COMPENSATION).				
C.1.—Salaries, etc. ...	50	50 0 0	—	—
2.—Travelling and Incidental Expenses ...	10	—	10 0 0	—
TOTAL FOR CIVIL SERVICE COMMITTEE (COMPENSATION) ...	£ 60	50 0 0	10 0 0	—
COMPENSATION (PERSONAL INJURIES) COMMITTEE.				
D.1.—Salaries etc.—				
Original ...	£1,265			
Supplementary ...	622			
	1,887	1,886 11 2	8 10	—
2.—Travelling and Incidental Expenses—				
Original ...	£350			
Supplementary ...	20			
	370	356 18 7	13 1 5	—
TOTAL FOR COMPENSATION (PERSONAL INJURIES) COMMITTEE ...	£ 2,257	2,243 9 9	13 10 3	—
DÁIL ÉIREANN COURTS (WINDING-UP) COMMISSION.				
E.1.—Salaries, etc.—				
Original ...	£5,982			
Supplementary ...	1,668			
	7,650	7,378 4 7	271 15 5	—



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> ... £750				
<i>Supplementary</i> ... 730				
	1,480	1,140 8 5	339 11 7	—
TOTAL FOR DAIL ÉIREANN COURTS (WINDING-UP) COMMISSION ... ..£	9,130	8,518 13 0	611 7 0	—
NORTH-EASTERN BOUNDARY BUREAU.				
F.1—Salaries, etc.—				
<i>Original</i> ... £1,900				
<i>Supplementary</i> 172				
	2,072	2,108 9 11	—	36 9 11
2.—Travelling Expenses—				
<i>Original</i> ... £300				
<i>Supplementary</i> 200				
	500	466 4 9	33 15 3	—
3.—Incidental Expenses ...	590	415 1 1	174 18 11	—
TOTAL FOR NORTH-EASTERN BOUNDARY BUREAU ...£	3,162	2,989 15 9	208 14 2	36 9 11
G.—COMMISSIONS AND IN-QUIRIES NOT SPECIFICALLY PROVIDED FOR ... ..£	3,000	45 9 3	2,954 10 9	—
APPEAL COUNCIL, PUBLIC SAFETY (POWERS OF ARREST AND DETENTION) TEMPORARY ACT, 1924.				
H.—Fees, Travelling and Subsistence Allowances, etc.—				
<i>Original</i> ... —				
<i>Supplementary</i> £180				
	£ 180	132 15 3	47 4 9	—
BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924.				
I.1.—Salaries, etc.—				
<i>Original</i> —				
<i>Supplementary</i> £1,368				
	1,368	1,347 16 1	20 3 11	—
2.—Travelling and Incidental Expenses—				
<i>Original</i> ... —				
<i>Supplementary</i> £250				
	250	163 9 6	86 10 6	—
TOTAL FOR BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924 ...£	1,618	1,511 5 7	106 14 5	—
BOARD OF COMMISSIONERS APPOINTED UNDER SECTION 3 OF THE INDEMNITY ACT, 1923.				
J.—Salaries, etc.—				
<i>Original</i> ... —				
<i>Supplementary</i> £340				
	£ 340	338 2 0	1 18 0	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>BOUNDARY COMMISSION.</b>				
K.1.—Fees to Counsel, Travelling and Subsistence Allowances, Incidental expenses, etc.—				
<i>Original</i> ... —				
<i>Supplementary</i> ... £800				
	800	1,089 6 9	—	289 6 9
2.—Refund to British Government of one-half of the estimated cost of the Boundary Commission—				
<i>Original</i> ... —				
<i>Supplementary</i> £2,400				
	2,400	2,400 0 0	—	—
<b>TOTAL FOR BOUNDARY COMMISSION</b> ... .. £	3,200	3,489 6 9	—	289 6 9
<b>COMMISSION OF INQUIRY INTO THE PRESERVATION OF THE GAEDHEALTACHT.</b>				
L.—Travelling and Incidental Expenses—				
<i>Original</i> ... —				
<i>Supplementary</i> £300				
	300	15 16 10	284 3 2	—
<b>COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR, INCLUDING THE INSANE POOR.</b>				
M.—Travelling and Incidental Expenses—				
<i>Original</i> ... —				
<i>Supplementary</i> £50				
	50	—	50 0 0	—
<b>COMMITTEE ON NATIONAL HEALTH INSURANCE AND MEDICAL SERVICES.</b>				
N.1.—Travelling and Incidental Expenses—				
<i>Original</i> ... —				
<i>Supplementary</i> £500				
	500	240 8 6	259 11 6	—
2.—Salaries, etc. ... ..	—	92 6 11	—	92 6 11
<b>TOTAL FOR COMMITTEE ON NATIONAL HEALTH INSURANCE AND MEDICAL SERVICES</b> ... .. £	500	332 15 5	259 11 6	92 6 11
<b>GREATER DUBLIN COMMISSION OF INQUIRY.</b>				
O.1.—Salaries, etc.—				
<i>Original</i> ... —				
<i>Supplementary</i> £70				
	70	68 15 0	1 5 0	—
2.—Travelling and Incidental Expenses—				
<i>Original</i> ... —				
<i>Supplementary</i> £280				
	280	86 7 11	193 12 1	—
<b>TOTAL FOR GREATER DUBLIN COMMISSION OF INQUIRY</b> £	350	155 2 11	194 17 1	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>INTOXICATING LIQUOR COMMISSION.</b>						
P.1.—Travelling and Incidental Expenses—						
<i>Original</i> ...	—					
<i>Supplementary</i> £90						
	90	—	90	0 0	—	
2.—Salaries, etc. ...	—	3 17 3	—		3 17 3	
<b>TOTAL FOR INTOXICATING LIQUOR COMMISSION ...£</b>	<b>90</b>	<b>3 17 3</b>	<b>90</b>	<b>0 0</b>	<b>3 17 3</b>	
<b>OLD AGE PENSIONS COMMITTEE.</b>						
Q.—Travelling and Incidental Expenses—						
<i>Original</i> ...	—					
<i>Supplementary</i> £50						
	50	6 11 8	43	8 4	—	
£	33,341	26,431 16 8	7,396	2 6	486 19 2	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	3,540	—	3,540	0 0	—	
<b>TOTAL :—</b>						
<i>Original</i> ... £23,251						
<i>Supplementary</i> 6,550						
£	29,801	26,431 16 8	3,856	2 6	486 19 2	

Surplus to be surrendered ... £3,369 3 4

#### 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 a Public Department. The services of Oireachtas Reporters are availed of, when possible, for the work of reporting the proceedings of Temporary Commissions, etc.

A.1.—Excess due to the fact that the Commission did not complete its labours as early as was anticipated.

A.2.—The sittings of the Commission during the year were mainly for the purpose of drafting the final Report. The expenditure under this Subhead was consequently small.

B.1.—Savings due to posts on the Establishment not having been filled till towards the close of the year.

B.2, B.3, C.2, D.2, F.2, F.3, H., I.2, N.1, and Q.—Expenditure under these Subheads cannot be estimated with any degree of accuracy.

E.1 and E.2.—The expenditure in Fees to Registrars and on travelling which is dependent on the number of sittings of the Commission, proved to be less than was anticipated; the cost of completion of Registration of Decrees of Dáil Éireann Courts by overtime work was less than anticipated.

F.1.—The estimated sum required to meet expenditure in excess of that originally estimated was not quite sufficient.

G.—This Subhead provided a general margin for new Commissions and Committees appointed during the year. In the Supplementary Estimate these Commissions and Committees were specifically provided for, and the amount charged to this Subhead represents remanets of charges in respect of Commissions and Committees which had completed their investigations.

I.1.—The amount required for Clerical Assistance was less than was anticipated.

K.1.—The amount paid by way of Fees to Counsel was greater than was anticipated.

L., M., and O.—These Commissions were only set up towards the end of the year and provision for them could not be made with any degree of accuracy.

N.2.—By authority of the Minister for Finance dated 16th November, 1925 (File No. E. 82/73/24), a special Subhead has been raised in this Account to cover the cost of typing work performed on overtime by the Staff of the National Health Insurance Commission in connection with the work of this Committee.

P.1.—No claims came in course of payment in the period.

P.2.—By authority of the Minister for Finance dated 16th November, 1925 (File No. E. 121/5/25), a special Subhead has been raised in this Account to cover the Salary of a Temporary Clerk for which provision was not made in the Estimate.

#### COMMISSIONS, COMMITTEES, AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

##### SUBHEAD G.—EXPENDITURE, 1924-25.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£	£ s. d.	£ s. d.
Post Office Commission ... ..	—	4 7	4 7
Commission of Inquiry into the Resources of Ireland ... ..	—	30 0 0	30 0 0
Canals and Inland Waterways Commission	—	4 12 0	4 12 0
Fiscal Inquiry Commission ... ..	—	10 12 8	10 12 8
	£ —	45 9 3	45 9 3



## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for "Temporary Commissions" on Temporary Commissions and Committees appointed before the year 1924-25, on account of which payments were made in the year 1924-25.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1925.		
		£	s.	d.
Commission of Inquiry into the Resources of Ireland	1919-20	30	0	0
Post Office Commission ... ..	1921-22	646	8	7
Commission on Agriculture ... ..	1922-23	2,055	9	3
Civil Service Committee (Compensation) ... ..	1922-23	226	3	0
Canals and Inland Waterways Commission ... ..	1922-23	846	11	2
North-Eastern Boundary Bureau ... ..	1922-23	6,704	19	0
Compensation (Personal Injuries) Committee ... ..	1923-24	4,978	4	5
Fiscal Inquiry Commission ... ..	1923-24	729	6	5
Central Savings Committee ... ..	1923-24	7,030	9	0
Dáil Éireann Courts (Winding-Up) Commission ... ..	1923-24	13,993	8	0
		£37,240	18	10

## EXTRA REMUNERATION (exceeding £50).

From this Vote a Clerical Officer of the Department of Agriculture received £77 4s. 5d. in respect of an allowance (£100 per annum) for special duties in connection with the Central Savings Committee; a Lower Executive Officer of the Land Commission received £83 12s. 3d. in respect of an allowance (£100 per annum) as Secretary to the Compensation (Personal Injuries) Committee; a Lower Executive Officer of the General Register Office and a Lower Executive Officer of the National Health Insurance Commission seconded for duty to the North-Eastern Boundary Bureau received, respectively, allowances of £63 17s. 8d., and £94 13s. 0d.; a Higher Executive Officer (£400-£15-£500) of the Department of Local Government and Public Health received £68 15s. 0d. in respect of an allowance (£100 per annum) as Secretary to the Greater Dublin Commission of Inquiry.

This Account (Subhead D.1), includes the sum of £57 15s. 2d. in respect of the salary, etc., of a typist on loan to the Office of the Chief State Solicitor.

The Accounts of other Departments include the sum of £5,409, approximately, in respect of salaries, etc., of staff lent to Temporary Commissions and Committees, viz. :—

	£
Central Savings Committee ... ..	282
Compensation (Personal Injuries) Committee ... ..	1,899
North-Eastern Boundary Bureau ... ..	1,168
Dáil Éireann Courts (Winding-Up) Commission ... ..	698
Board of Assessors, Military Service Pensions Act, 1924 ... ..	843
Greater Dublin Commission of Inquiry ... ..	444
Commission of Inquiry into the Preservation of the Gaedhealtacht ... ..	75

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
17th November, 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.*

## PUBLIC WORKS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925 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 ...	83,251	78,051 5 8	5,199	14	4	—		
B.—Travelling Expenses ...	10,000	7,795 1 2	2,204	18	10	—		
C.—Incidental Expenses ...	350	470 19 3	—			120	19	3
D.—Telegrams and Telephones	680	841 16 2	—			161	16	2
LAND IMPROVEMENT ACTS AND LAND ACT, 1881, LOANS.								
E.1.—Salaries ...	3,108	1,623 14 11	1,434	5	1	—		
E.2.—Travelling Expenses ...	350	189 9 4	160	10	8	—		
E.3.—Advertisements ...	100	—	100	0	0	—		
Gross Total ...£	97,839	88,972 6 6	9,149	8	11	282	15	5
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.					
F.—Appropriations in Aid :	£	£ s. d.	£8,866 13 6					
1.—Preliminary Expenses and Penal Interest on Loans	650	2,445 5 4	Deficiency of Appropriations in Aid realized.					
2.—Services performed for Imperial Government	8,000	4,676 7 1	£1,528 7 7					
Net Total	£ 89,189	81,850 14 1	Net Surplus to be surrendered.					
			£7,338 5 11					

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

- A.—Vacancy in post of Commissioner, and the filling of a number of established posts temporarily by officials of junior ranks.
- B.—The amount of travelling in connection with the examination of claims in respect of premises commandeered by the Military proved much smaller than was anticipated.
- C.—The expenditure on advertisements was larger than expected.
- D.—The provision for telegrams was under-estimated.
- E.1, E.2, and E.3.—Applications for Loans under the Land Loans Acts did not develop during the year to the extent anticipated.
- F.—Payments on account of arrears of Rent-charge on Loans were heavier than anticipated, resulting in increased receipts for Penal Interest. The shortage in Overhead Expenses arose through the transfer of Housing expenditure to the Irish Sailors' and Soldiers' Land Trust, and a falling off in receipts in respect of other Agency Services.

## EXTRA REMUNERATION (exceeding £50).

- A.—Out of this Subhead payments amounting to £391 5s. 0d., £275, £168 15s. 0d. and £73 16s. 0d., respectively, were made to four retired officers of this Department for services in connection with the provision of accommodation for Garda Síochána and claims for Compensation in respect of premises commandeered by the Military. (Department of Finance letters E. 6/10 of 29th December, 1924, 153/13 of 23rd December, 1924, E. 6/11 of 22nd March, 1924, and E. 6/10, of 2nd July, 1924).

The Engineer received an allowance of £200 payable out of the Vote for Department of Industry and Commerce (Department of Finance letter 111/1 of 22nd February, 1923).



A Higher Executive Officer, seconded to the Department of Defence and Department of Finance, received allowances of £83 17s. 9d., and £16 2s. 3d. from the respective Votes of these Departments (Department of Finance letter E.S. 340 of 14th February, 1925). A Junior Executive Officer received an allowance of £10 5s. 7d. from the Vote for the Department of Finance for acting as Private Secretary to the Parliamentary Secretary, and an allowance of £42, paid out of the Vote for Public Works Office, for acting as Higher Executive Officer (Department of Finance letter E. 1/11/25 of 28th February, 1925). An Assistant Architect received an allowance of £75 paid out of the Army Vote for services at the Curragh Camp (Department of Finance letter E. 6/19/24, of 7th July, 1924). Three Higher Executive Officers received allowances of £105, £78 15s. 0d., and £62 10s. 0d., respectively (Department of Finance letters E. 5/37/24 of 10th July, 1924, and 153/20 of 9th July, 1923, and two Junior Executive Officers received allowances of £62 10s. 0d., and £111 19s. 0d., respectively (Department of Finance letters 153/20 of 9th July, 1923, and 5/21 of 12th October, 1923), and two Assistant Architects received £165 and £76 16s. 0d., respectively (Department of Finance letters E. 6/2 of 1st April, 1924, and E. 6/5 of 1st February, 1924), for acting in higher grades. In each case the Bonus was paid out of Subhead A of the Vote for Public Works Office.

This Account includes the sum of approximately £771 in respect of Salaries, etc., of Staff on loan to other Departments. The Accounts of other Departments include the sum of approximately £2,300 in respect of Salaries, etc., of Staff on loan to this Department.

P. T. DIXON,  
*Deputy Accountant.*

P. HANSON,  
*Chairman and Accounting Officer.*

OFFICE OF PUBLIC WORKS,  
25th November, 1925.

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, 1925.

Service.	Balance, 1st April, 1924.	Receipts, 1924-25.	Payments, 1924-25.	Balance, 31st March, 1925.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund Loans				
Repayments ...	—	351 1 3	(a) 351 1 3	—
Sea Fisheries Act, 1883 ...	958 18 5	—	319 10 2	639 8 3
Shannon Navigation ...	1,304 14 1	10,252 12 9	9,049 18 0	2,507 8 10
National Monuments ...	395 10 7	845 3 10	866 4 6	374 9 11
Linen Hall ...	—	145 14 10	145 14 10	—
Southern Railway Revenue	768 16 3	3,898 19 7	4,144 4 0	523 11 10
Letterkenny Railway Re- venue ...	14 19 10	—	18 10 9	Dr. 3 10 11
Light Railway Surplus Re- venue ...	747 18 10	—	(b) 119 18 10	(c) 628 0 0
Marine Works Act, 1902, Maintenance Fund ...	5,795 7 3	1,082 14 2	240 17 6	6,637 3 11

(a) Paid over to Irish Land Commission.

(b) Paid to Exchequer as Miscellaneous Revenue.

(c) Amount of Scotter Award.

P. T. DIXON,  
*Deputy Accountant.*  
25th November, 1925.

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, 1925, 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 for sundry GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings ...	10,000	17,172 7 4	—		7,172 7 4	
AA.—Annuities ...	53,603	53,602 8 6	11	6	—	
B.—New Works, Alterations, and Additions ...	197,810	130,201 2 2	67,608	17 10	—	
C.—Maintenance and Supplies	165,880	169,302 1 3	—		3,422	1 3
D.—Furniture, Fittings, and Utensils ...	29,187	33,934 13 7	—		4,747	13 7
E.—Rents, &c. ...	53,593	64,764 12 5	—		11,171	12 5
EE.—Compensation for premises commandeered by the Army	100,000	128,525 12 7	—		28,525	12 7
F.—Fuel, Light, Water, and Cleaning, &c. ...	41,017	42,298 15 3	—		1,281	15 3
G.—Phoenix Park National School ...	154	95 11 2	58	8 10	—	
H.—River Shannon Works ...	500	440 10 0	59	10 0	—	
I.—Linen Hall, Dublin ...	130	76 4 4	53	15 8	—	
J.—Telephones ...	355	124 6 3	230	13 9	—	
L.—Cenotaph Memorial Ceremony ...	—	53 6 2	—		53	6 2
M.—Tailteann Games Decorations ...	—	283 7 3	—		283	7 3
GROSS TOTAL ...	£ 652,229	640,874 18 3	68,011	17 7	56,657	15 10
			Surplus of Gross Estimate over Expenditure. £11,354 1 9			
			Surplus of Appropriations in Aid realized. £4,314 15 2			
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £15,668 16 11			
K.—Appropriations in Aid ...	16,050	20,364 15 2				
NET TOTAL ...	£ 636,179	620,510 3 1				



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

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

- Chapelizod D.M.P. Station—£178 3s. 0d. (D/Finance S85/1/24 of 18th February, 1924).
- Ardfinnan Gárda Sióchána—£408 14s. 1d. (D/Finance 615/32 of 18th March, 1925).
- Ballincurrig Gárda Sióchána—£125 0s. 0d. (D/Finance S14/54/24 of 23rd July, 1924).
- Ballyduff Gárda Sióchána—£245 5s. 3d. (D/Finance S14/78/24 of 7th November, 1924).
- Ballyragget Gárda Sióchána—£1,147 19s. 4d. (D/Finance S14/2/24 of 8th May, 1924).
- Ballywilliam Gárda Sióchána—£100 0s. 0d. (D/Finance S14/111/24 of 16th December, 1924).
- Belturbet Gárda Sióchána—£1,023 15s. 0d. (D/Finance S14/28/24 of 24th March, 1924).
- Blackwater Gárda Sióchána—£50 0s. 0d. (D/Finance S14/34/24 of 2nd April, 1924).
- Borris Gárda Sióchána—£256 0s. 0d. (D/Finance 615/18 of 12th February, 1924).
- Camolin Gárda Sióchána—£63 0s. 0d. (D/Finance S14/8/24 of 17th December, 1925).
- Carron Gárda Sióchána—£50 0s. 0d. (D/Finance S14/63/24 of 30th July, 1924).
- Carrowkeel Gárda Sióchána—£120 0s. 0d. (D/Finance 615/36 of 24th January, 1924).
- Cappoquin Gárda Sióchána—£250 0s. 0d. (D/Finance 38/5/24 of 26th August, 1924).
- Charleville Gárda Sióchána—£1,435 0s. 0d. (D/Finance S14/60/24 of 22nd July, 1924).
- Clonevan Gárda Sióchána—£50 0s. 0d. (D/Finance S14/71/24 of 30th August, 1924).
- Clonroche Gárda Sióchána—£850 0s. 0d. (D/Finance S14/10/24 of 3rd November, 1924).
- Connolly Gárda Sióchána, Co. Clare—£650 0s. 0d. (D/Finance S14/58/24 of 19th July, 1924).
- Coole Gárda Sióchána—£100 0s. 0d. (D/Finance S14/83/24 of 17th October, 1924).
- Dromahaire Gárda Sióchána—£1,020 0s. 0d. (D/Finance 390/15 (2) of 10th May, 1924).
- Duleek Gárda Sióchána—£656 5s. 2d. (D/Finance 396/51 (2) of 16th August, 1924).
- Glencolumbkille Gárda Sióchána—£200 0s. 0d. (D/Finance S14/68/24 of 16th August, 1924).
- Glenmore Gárda Sióchána—£54 12s. 0d. (D/Finance S14/74/24 of 28th October, 1924).
- Gurteen Gárda Sióchána—£450 0s. 0d. (D/Finance S14/107/24 of 12th December, 1924).
- Hollywood Gárda Sióchána—£500 0s. 0d. (D/Finance S14/87/24 of 28th October, 1924).
- Kilcormac Gárda Sióchána—£629 2s. 6d. (D/Finance S14/46/24 of 13th May, 1924).
- Killane Gárda Sióchána—£175 0s. 0d. (D/Finance S14/102/24 of 29th November, 1924).
- Loughrea Gárda Sióchána—£30 0s. 0d. (D/Finance S14/126/125 of 17th December, 1925).
- Passage East Gárda Sióchána—£540 0s. 0d. (D/Finance 615/42 of 2nd May, 1924).
- Stoneyford Gárda Sióchána—£75 0s. 0d. (D/Finance letter of 18th September, 1924).
- Land Commission, 24-5 Merrión Square—£3,034 14s. 6d. (D/Finance S1/4/24 of 2nd August, 1924).
- 6 Harcourt Street, Dublin—£1,200 0s. 0d. (D/Finance S1/16/24 of 5th April, 1924).
- 27-8 Kildare Street, Dublin—£1,504 16s. 6d. (D/Finance 631/25 of 17th November, 1924).

AA.—Casual.

B.—See New Works Statement attached.

C.—Casual.

- D.—The demands for supplies for Gárda Sióchána and for the extension of Government Departments were more extensive than anticipated.
- E.—Excess mainly due to the acquisition of additional premises for Gárda Sióchána and Revenue purposes and to the acceptance of liability for rents of Congested Districts Board Offices.
- EE.—The number of claims was greater than anticipated.
- F.—Casual.
- G.—Periodical painting was postponed.
- H.—Repairs proved less expensive than anticipated.
- I.—Only small repairs were required during year.
- J.—Actual requirements proved smaller than anticipated.
- L.—Cenotaph Memorial Ceremony. Expenditure authorized by Department of Finance letter S208/27/24 of 15th August, 1924.
- M.—Tailteann Games Decorations. Expenditure authorized by Department of Finance letter S2/119/25 of 11th December, 1925.

	Estimated.	Realized.
	£	£
K.—Rents ... ..	8,800	10,276 (a)
Tolls, Dues, etc. ... ..	2,900	2,989
Sale of old materials and Stores ... ..	400	2,012 (b)
Miscellaneous, including other Sales and Hire of Plant, etc. ... ..	2,950	2,367 (c)
Repayment from Northern Government ... ..	1,000	1,073
Repayment from Imperial Government ... ..	—	47
Fine on grant of lease 23-25 Pearse Street, Dublin ... ..	—	1,600
	<u>£16,050</u>	<u>£20,364</u>

- (a) Amount over-realized mainly due to recovery of certain heavy arrears and to the creation of new lettings.
- (b) Over-realization due to issue of surplus furniture to Repayment Services, and to substantial receipts for scrap at Four Courts.
- (c) Receipts from hire of Dredgers were less than anticipated.

## NOTES.

£63 was paid *ex gratia* to the Contractor for Killavoggy National School, Co. Leitrim, in consideration of a *bona fide* error in his Contract details. Subhead B. (Department of Finance S2/17/24 of 18th June, 1924).

£60 was paid *ex gratia* to the Contractor for Gort Civic Guard Barracks, Co. Galway, for an item not extended into money column of his tender. Subhead B. (Department of Finance 615/4 of 30th July, 1924).

£25 was paid to the owner of business premises as compensation for loss of trade owing to temporary occupation by the Civic Guard, Ballyduff. Subhead E. (Department of Finance S14/50/24 of 6th June, 1924).

£20 was paid *ex gratia* to the Manager of a Steam Drifter for damage sustained in Howth Harbour. Subhead C. (Department of Finance S2/39/24 dated 29th October, 1924).

£18 was paid to the former tenant of Cuffesgrange Civic Guard Barrack, Co. Kilkenny, for disturbance. Subhead E. (Department of Finance S14/104/24 of 9th March, 1925).

£10 was paid *ex gratia* to the caretaker of Rathfarnham Civic Guard Barrack for disturbance. Subhead E. (Department of Finance S14/36/24 of 25th April, 1924).

£10 was paid to the occupier of premises at Abbeyleix taken for Civic Guard purposes as compensation for disturbance. Subhead E. (Department of Finance S14/79/24 of 11th October, 1924).

£100 was paid as compensation for disturbance to the tenant of premises at Banteer, taken for Civic Guard Barrack. Subhead E. (Department of Finance S14/17/24 of 11th March, 1924).

£10 was paid to the tenant of premises at Leighlinbridge taken for Civic Guard, as compensation for disturbance. Subhead E. (Department of Finance S14/10/26 of 28th January, 1926).

£15 was paid *ex gratia* to the caretaker at Chapelized Civic Guard Barracks for disturbance. Subhead E. (Department of Finance S14/44/24 of 23rd January, 1926).



## NOTES—continued.

£40 was paid to the former occupier in respect of rent, disturbance, loss of business, damage, etc., of Drimoleague Civic Guard Barrack. Subhead E. (Department of Finance S14/13/26 of 27th January, 1926).

£27 2s. 0d. was paid to the tenant of premises at Shankill taken for Civic Guard Barrack for disturbance. Subhead E. (Department of Finance S14/12/26 of 27th January, 1926).

£15 was paid *ex gratia* to the occupier of Ballytore Civic Guard Barrack as compensation for disturbance, in addition to £10 paid in January, 1924. Subhead E. (Department of Finance S14/11/26 of 27th January, 1926).

*Telephone Capital Account.*—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £3,854 2s. 5d.

T. MACINERNEY, *Accountant.*

OFFICE OF PUBLIC WORKS,  
30th November, 1925.

P. HANSON,

*Chairman and Accounting Officer.*

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1924-25.

Service.	Grant.	Expenditure.	Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
STATE AND OFFICIAL RESIDENCES :				
1.—Governor General's Residence and Late Chief Secretary's Lodge Improvement of Lighting:—(Re-vote). ...	5,000	—	5,000 0 0	—
2.—Oireachtas (Temporary accommodation) ...	20,000	9,564 3 3	10,435 16 9	—
REVENUE DEPARTMENTS :				
3.—Dublin Custom House (Protection and partial restoration Work) ...	2,000	457 12 6	1,542 7 6	—
4.—Sligo Custom House Restoration :—(Re-vote).	5,000	4,533 11 4	466 8 8	—
DEPARTMENT OF JUSTICE :				
5.—Dublin Metropolitan Police Kill-o-the-Grange Barrack (Restoration) ...	3,000	3,229 16 1	—	229 16 1
6.—Civic Guard, Carrowkeel Barrack (Restoration) ...	1,000	160 0 0	840 0 0	—
7.—Cork Bridewell and Ex-R.I.C. Barrack (Restoration) ...	1,000	1 0 3	998 19 9	—
8.—Cork Union Quay Barrack (Restoration — Re-vote £10,000) ...	18,000	4,455 6 6	13,544 13 6	—
9.—Ennis Ex-R.I.C. Barrack (Partial Restoration—Re-vote £4,000) ...	5,600	5,383 8 6	216 11 6	—
10.—Maam Ex-R.I.C. Barrack (Restoration) ...	1,400	9 0 0	1,391 0 0	—
11.—Mullingar Ex-R.I.C. Barrack (Partial Restoration) ...	3,000	2,357 15 11	642 4 1	—
12.—Tralee Ex-R.I.C. Barrack (Partial Restoration) ...	4,000	2,057 1 7	1,942 18 5	—
13.—Civic Guard New Works (under £1,000) ...	12,000	3,537 8 2	8,462 11 10	—
14.—Four Courts (Works of Preservation) ...	6,000	8,389 16 5	—	2,389 16 5
DEPARTMENT OF AGRICULTURE :				
15.—National Library of Ireland (Extension) ...	9,500	849 3 4	8,650 16 8	—
DEPARTMENT OF EDUCATION :				
16.—National Schools (Grants for Building, Enlarging, Enclosing, etc.) ...	50,000	31,227 17 7	18,772 2 5	—
17.—Teachers' Residences at Vested Schools (Grants for Building) ...	200	—	200 0 0	—
18.—Model Schools (Alterations)	1,000	616 7 4	383 12 8	—
DEPARTMENT OF INDUSTRY & COMMERCE :				
19.—Ship Street Buildings (Electric Lighting Installation)	1,200	1,308 13 9	—	108 13 9



Service.	Grant.	Expenditure.	Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
20.—Hot Water Heating Installation ...	4,000	3,185 14 8	814 5 4	—
21.—Coast Life Saving Stations	3,400	1,160 4 6	2,239 15 6	—
DEPARTMENT OF DEFENCE:				
22.—Cork, Michael Collins Barracks (Reconstruction)	20,000	20,968 2 9	—	968 2 9
POST OFFICE:				
23.—Dublin G.P.O. (New Sorting Office) ...	10,000	4,881 11 8	5,118 8 4	—
24.—Rebuilding Henry Street Front ...	1,000	1,351 9 2	—	351 9 2
25.—Ex-Coastguard Stations (Restoration) ...	5,000	—	5,000 0 0	—
MINOR NEW WORKS:				
26.—Department of Justice (Civic Guard Depot):				
A.—(Provision of Baths, Officers' Quarters)	60	40 3 10	19 16 2	—
B.—(Alterations to Ball Alley) ...	140	113 18 10	26 1 2	—
27.—Department of Agriculture, Botanic Gardens (Improvements to Propagator's House) ...	160	199 5 2	—	39 5 2
28a.—Post Office, G.P.O. Factory and Store, Kingsbridge (Improving Instrument Room) ...	50	—	50 0 0	—
28b.—Tipperary Post Office (Registered letter enclosure) ...	50	—	50 0 0	—
28c.—Athlone Post Office (Structural Alterations) ...	50	74 5 0	—	24 5 0
Special and Urgent Unforeseen Works ...	5,000	11,111 9 0	—	6,111 9 0
Works of prior years for which there was no provision in the Estimates for 1924-25	—	8,976 15 1	—	8,976 15 1
£	197,810	130,201 2 2	86,808 10 3	19,199 12 5

Net Unexpended ... £67,608 17 10

## OBSERVATIONS.

1. Estimated cost £5,000. Work postponed.
2. Estimated cost £20,000. Work in progress.
3. Estimated cost £2,000. Work in progress.
4. Estimated cost £5,700. Work in progress.
5. Estimated cost £3,000. Department of Finance letter 936/2 of 22nd August, 1923, sanctions expenditure not exceeding £3,900 subject to adjustments. Work completed. Further payment to be made.

## OBSERVATIONS—continued.

6. Estimated cost £1,000. Department of Finance letter 615/36 of 24th January, 1924, sanctions expenditure £1,000. Work in progress.
7. Estimated cost £6,500. Work in progress.
8. Estimated cost £19,500. Continuation of No. 6 of 1923-24. Expended £4,478 11s. 9d. Work in progress.
9. Estimated cost £5,600. Continuation of No. 9 of 1923-24. Expended £5,395 19s. 5d. Work completed. Further payment to be made.
10. Estimated cost £1,800 (revised). Department of Finance letter S14/43/25 of 6th May, 1925, sanctions expenditure £1,798 10s. 0d. Work in progress.
11. Estimated cost £3,000. Department of Finance letter 615/41 of 17th December, 1923, sanctions expenditure £3,000. Work in progress.
12. Estimated cost £4,000. Continuation of No. 10, 1923-24. Department of Finance letter 615/40 of 12th November, 1923, sanctions £4,000. Expended £2,098 5s. 2d. Work in progress.
13. See details hereunder.
14. Estimated cost £15,000. Department of Finance letter S2/15/24 of 27th June, 1924, authorizes expenditure £9,300. Work in progress.
15. Estimated cost £9,500. Work in progress.
16. Sufficient Grants did not mature for payment in time to allow of the expenditure of the entire provision.
17. No grants matured for payment during the year.
18. The alterations carried out did not necessitate the expenditure of the full provision.
19. Department of Finance letter of 6th January, 1926, sanctions expenditure £1,418. Work completed. Further payment to be made.
20. Estimated cost £4,000. Department of Finance letter S1/27/24 of 30th June, 1924, sanctions scheme. Work in progress.
21. The programme of work proposed was reduced, and the entire provision was not required.
22. Estimated cost £30,000. Continuation of G. New Work 1922-23. Expended £29,328 7s. 0d. Work in progress.
23. Department of Finance letter S38/2/24 of 28th October, 1924, sanctions expenditure of £5,500. Work in progress.
24. Work in progress. Excess due to development of rebuilding scheme. Department of Finance letter S38/5/24 of 21st January, 1925.
25. Work postponed.
- 26A. Work completed.
- 26B. Work in progress.
27. Estimated cost £160. Department of Finance letter of 6th October, 1925, sanctions expenditure £199 5s. 2d. Work completed.
- 28A. Work abandoned.
- 28B. Work postponed.
- 28C. Work completed.



## No. 13.—SUNDRY CIVIC GUARD BARRACKS.

	£	s.	d.
ASHBOURNE ... ..	14	0	0
BRAY Ex-R.I.C.—Continuation of G. New Works 1922-23. Department of Finance letter 435/5 of 2nd December, 1922, sanctions expenditure £650. Expended £616 4s. 7d. Work completed.	7	6	0
BANSHA.—Department of Finance letter S14/66/24 sanctions expenditure £1,450. Work in progress.	7	10	0
BRITTAS Ex-R.I.C.—Department of Finance letter S14/9/24 of 5th February, 1924, sanctions expenditure £700. Expended £687 17s. 11d., of which £680 13s. 1d. was borne by Vote for Property Losses Compensation. Work completed.	7	4	10
BALLINCOLLIG.—Department of Finance letters S14/23/24, of 28th June, 1924 and 20th January, 1925, sanction expenditure £599 9s. 0d. Work completed.	614	18	6
BALBRIGGAN.—Work completed ... ..	53	0	0
BORRIS-IN-OSSORY.—Department of Finance letter 615/37 of 13th August, 1924, sanctions expenditure £550. Expended £553 13s. 11d., of which £549 19s. 11d. was borne by the Vote for Property Losses Compensation. Work completed.	3	14	0
CASTLEDERMOTT.—Department of Finance letter 615 of 7th September, 1923, sanctions expenditure £300. Expended £184 9s. 6d. Work completed to a modified scheme.	94	9	6
CLONEVAN.—Department of Finance letter S14/71/24 of 30th August, 1924, sanctions expenditure £600. Work completed. Further payment to be made.	300	0	0
CAMOLIN.—Department of Finance letter S14/8/24 of 21st January, 1924, sanctions expenditure £700. Work in progress.	3	0	0
CASTLEBLAYNEY.—Work completed ... ..	55	0	0
DUNDRUM (TIPPERARY).—Work in progress ... ..	7	10	0
DRUMBANE Ex-R.I.C.—Work completed ... ..	130	6	6
DUNGARVAN.—Department of Finance letter S14/3/24 of 10th January, 1924, sanctions expenditure £1,125 3s. 6d. Expended £1,109 16s. 5d. Work completed.	597	3	9
FINGLAS.—Department of Finance letter 615/31 of 9th October, 1923, sanctions expenditure £500. Expended £538 8s. 0d. Work completed.	21	11	0
GORT.—Continuation of G. New Work 1922-23. Department of Finance letters of 25th January, 1923, 30th July, 1924, and 18th December, 1925, S14/130/25, sanction expenditure £1,049 3s. 2d. Expended £1,049 3s. 2d. Work completed.	116	15	8
HACKETSTOWN.—Work completed ... ..	36	0	7
KEALKILL.—Department of Finance letters S14/13/24 of 1st February, 1924, and 4th March, 1925, sanction expenditure £421. Work completed.	421	0	0
MIDDLETON.—Department of Finance letters 615/9 of 21st March, 1923, and S14/127/25 of 18th December, 1925, sanction expenditure £1,800 5s. 8d. Expended £1,800 5s. 8d. Work completed.	409	1	9
MILLSTREET.—Department of Finance letter S14/35/24 of 11th November, 1924, sanctions expenditure £2,200. Work in progress.	23	10	2
PARTRY.—Department of Finance letters S14/50/24 of 7th April, 1924, and 4th September, 1924, sanction expenditure £591 18s. 0d. Work completed.	596	3	10

	£	s.	d.
SLANE EX-R.I.C.—Department of Finance letter 435/10 of 14th December, 1922, sanctions expenditure £130. Expended £145 3s. 8d. Work completed.	17	7	2
PASSAGE WEST ... ..		14	11
TOTAL—SUNDRY CIVIC GUARD BARRACKS ...	£3,537	8	2

## No. 29.—SPECIAL AND URGENT UNFORESEEN WORKS, 1924-25.

	£	s.	d.
SLIGO INLAND REVENUE.—Accommodation at Model School, etc. ...	131	17	6
Estimated cost £131. Work completed.			
AMIENS STREET POST OFFICE.—Extra Lavatory accommodation ...	77	15	1
Estimated cost £65. Work completed.			
POST OFFICE SAVINGS BANK.—Removal of outbuildings and passage ...	261	9	7
Department of Finance letter S1/11/24 of 18th September, 1925, sanctions expenditure of £261 9s. 4d. Work completed.			
POST OFFICE STORES.—Petrol Tank ... ..	257	11	8
Department of Finance letter S41/32/24 of 15th August, 1924, sanctions expenditure £255. Work completed.			
POST OFFICE STORES.—Garage ... ..	386	4	0
Department of Finance letter S38/27/24 of 18th September, 1924, sanctions expenditure £380. Work completed.			
WATERFORD POST OFFICE.—Alteration to Sorting Office ... ..	99	4	6
Estimated cost £90. Work completed			
OFFICE OF PUBLIC WORKS.—Turbo Accelerator ... ..	75	0	0
Estimated cost £75. Work completed.			
GOVERNMENT BUILDINGS.—Repairs, etc. to Lift ... ..	715	3	3
Department of Finance letters 944 A of 25th April, 1924, E1/16/25 of 6th October, 1925, sanction expenditure £715 3s. 3d. Work completed.			
CHARITABLE DONATIONS AND BEQUESTS.—Strong Room ... ..	349	15	4
Department of Finance letter S1/6/24 of 23rd April, 1924, sanctions expenditure £315. Work completed.			
D.M.P. COURTS.—Structural Alterations ... ..	250	17	5
Department of Finance letter S2/36/24 of 24th October, 1924, sanctions expenditure £1,500. Work in progress.			
PAYMASTER GENERAL'S AND TEACHERS' PENSION OFFICE.—Removal to Master of Horse's House ... ..	474	4	1
Estimated cost £714. Work in progress			
OFFICE OF PUBLIC WORKS.—Huts ... ..	561	5	2
Department of Finance letters S1/39/24 of 25th October, 1924, and S1/39/25 of 8th December, 1925, sanction expenditure of £580 4s. 10d. Work completed. Further payment to be made.			
CIVIC GUARD DEPÔT.—Structural alterations ... ..	730	0	0
Department of Finance letter S14/22/24 of 12th September, 1924, sanctions expenditure £730. Work completed.			
LAND COMMISSION.—Alterations, etc., to 14 Upper Merrion Street ...	270	0	0
Department of Finance letter S14/24 of 27th November, 1924, sanctions expenditure £1,950. Work in progress.			
LAND COMMISSION.—Sanitary accommodation, etc., 23-26 Upper Merrion Street ... ..	677	0	2
Department of Finance letter S1/20/24 of 13th May, 1924, sanctions expenditure £760 Work in progress.			



	£	s.	d.
NATIONAL GALLERY.—Removal of Stable and Boarding Window ...	136	17	11
Estimated cost £118. Work completed.			
POST OFFICE SAVINGS BANK.—Additional accommodation, Strong Room, decoration, etc. ...	502	15	5
Department of Finance letter S23/45 of 30th December, 1924, sanctions expenditure £770. Work in progress.			
6 HARCOURT STREET.—			
1. Renovation ...	966	9	7
2. Conversion of rear of premises into a Workshop ...	51	19	2
Department of Finance letters 1/16/24 of 12th August, 1924, and 8th November, 1925, sanction expenditure of £1,221 12s. 7d. Work completed. Further payment to be made.			
ARMY FINANCE OFFICE, GRIFFITH BARRACKS.—Adaptation of West Block ...	2,517	5	1
Department of Finance letter S1/38/24 of 17th October, 1924, sanctions expenditure £2,450. Work completed.			
CIVIC GUARD DEPÔT.—Petrol Tank and Pump ...	3	14	0
Department of Finance letter S13/139/24 of 2nd December, 1924, sanctions expenditure £160. Work in progress.			
D.M.P. OFFICE.—Overhead Lighting and Additional Room for Registry ...	88	9	8
Estimated cost £115. Work completed. Further payment to be made.			
HOSPITAL CIVIC GUARD BARRACK.—Restoration ...	6	10	0
Department of Finance letter S14/93/24 of 14th November, 1924, sanctions expenditure £1,500. Work in progress.			
G.P.O. ACCOUNTS, TALBOT HOUSE.—Ventilating and Water-proofing Strong Room ...	52	4	1
Estimated cost £66. Work completed.			
FILM CENSOR, 30 MOLESWORTH STREET.—Adaptation ...	516	11	0
Department of Finance letter S1/42/24 of 20th January, 1925, sanctions expenditure £750. Work in progress.			
BOHERBUE CIVIC GUARD BARRACK.—Restoration, etc. ...	5	10	0
Department of Finance letter S14/91/24 of 5th November, 1924, sanctions expenditure £1,450. Work in progress			
INLAND REVENUE, DUBLIN CASTLE.—Old Paymaster-General's Offices, adaptation ...	174	2	6
Estimated cost £175. Work completed. Further payment to be made.			
FRENCHPARK CIVIC GUARD BARRACK.—Restoration ...	14	13	0
Department of Finance letter S14/112/24 of 18th December, 1925, sanctions expenditure £1,450. Work in progress.			
GRANARD CIVIC GUARD BARRACK ...	22	10	0
ROSMUCK CIVIC GUARD BARRACK ...	4	10	0
Department of Finance letter S14/116/24 of 20th January, 1924, sanctions expenditure £1,550. Work in progress.			
CARNA CIVIC GUARD BARRACK ...	8	0	0
Estimated cost £1,500. Department of Finance letter S14/125/25 of 8th December, 1925, sanctions expenditure £1,300. Work in progress.			
DUN LAOGHAIRE POST OFFICE.—Widening counter kerb, accommodation for Motor Mails, etc. ...	96	15	2
Estimated cost £106. Work completed.			
INLAND REVENUE STAMPING DEPARTMENT.—Installation of additional Stamping Machine ...	145	9	11
Department of Finance letter S1/3/25 of 28th January, 1925, sanctions expenditure £450. Work in progress.			

		£	s.	d.
D.M.P. STATION, PEARSE STREET.—Garage	... ..	243	0	0
Department of Finance letter 631/63 of 2nd January, 1924, sanctions expenditure £250. Work completed.				
TIPPERARY EX-R.I.C. BARRACK.—Restoration	... ..	38	0	0
Department of Finance letter S14/48/24 of 23rd June, 1924, sanctions expenditure £4,000. Work in progress.				
DEPARTMENT OF INDUSTRY AND COMMERCE, STATISTICAL BRANCH.— Partition, Rest-room, etc.	... ..	41	9	2
Estimated cost £110. Work completed. Further payment to be made.				
DUN LAOGHAIRE COAST GUARD STATION.—Flats	... ..	49	16	11
Estimated cost £85. Work in progress.				
GOVERNMENT LABORATORY.—Toxicological Laboratory	... ..	30	19	1
Estimated cost £186. Work in progress				
CORK MODEL SCHOOL.—Alterations to lighting	... ..	76	9	7
Estimated cost £76. Work completed				
TOTAL.—SPECIAL AND URGENT UNFORESEEN WORKS	... ..	£11,111	9	0

WORKS OF PRIOR YEARS FOR WHICH THERE IS NO PROVISION  
IN THE ESTIMATES FOR 1924-25.

		£	s.	d.
Special OIREACHTAS.—Lavatory Accommodation	... ..	18	1	0
23/24 Estimated cost £550. Expended £559 ls. 5d. Department of Finance letter of 29th November, 1924, sanctions expenditure £541 0s. 5d. Work completed.				
„ STATIONERY OFFICE	... ..	1,775	9	5
Estimated cost £1,269. Expended £2,477 10s. 6d. Department of Finance letters S1/1/24 of 14th January, 1924, and of 12th December, 1925, sanction expenditure. Work completed.				
Special REVENUE DEPARTMENT.—Galway Custom House	... ..	6	6	4
20 of Department of Finance letter 631/49 of 28th 23/24 September, 1923, sanctions expenditure £321 16s. 9d. Expended £334 18s. 5d. Work completed.				
20 of OFFICE OF PUBLIC WORKS.—Accounts Branch Alterations	... ..	15	10	6
23/24 Estimated cost £91. Expended £103 10s. 2d. Work completed.				
Special POST OFFICE FACTORY.—Adaptation	... ..	242	2	0
22/23 Department of Finance letter S38/21/24 of 30th July, 1924, sanctions expenditure £2,300. Expended £1,326 11s. 6d. Work completed to modified scheme.				
No. 13 LAW COURTS, Dublin Castle	... ..	2,072	19	2
of 23/24 Estimated cost £20,000. Expended £14,427 9s. 4d. Work in progress.				
No. 12 LAND REGISTRY	... ..	590	12	4
of 23/24 Estimated cost £7,863. Department of Finance letters 318/11 of 15th February, 1923, and 822 of 11th October, 1924, sanction expenditure £7,863. Expended £7,755 15s. 4d. Work completed.				
11 of PUBLIC RECORD OFFICE.—Restoration	... ..	222	7	0
23/24 Estimated cost £1,650. Department of Finance letter 822 of 19th October, 1924, sanctions expenditure £2,125. Expended £2,125 5s. 11d. Work completed.				
8 of SLIGO No. 1 CIVIC GUARD BARRACKS.—Restoration	... ..	174	11	3
23/24 Estimated cost £5,000. Department of Finance letters 615/25 of 16th August, 1923, and S14/128/25 of 17th December, 1925, sanction expenditure £5,072 9s. 6d. Expended £5,072 9s. 6d. Work completed.				



		£	s.	d.
Special 23/24	LAND COMMISSION.—Cloak Room, Sanitary accommodation ... Estimated cost £517. Department of Finance letters 631/57 of 20th November, 1923, and 29th May, 1925, sanction expenditure £550 6s. 0d. Expended £550 6s. 0d. Work completed.	280	6	0
No. 12 of 22/23	G.P.O., DUBLIN.—Rebuilding ... Estimated cost £600,000. Expended £9,236 4s. 10d. Work in progress.	145	12	5
20 of 23/24	DEPARTMENT OF INDUSTRY AND COMMERCE, SHIP STREET.— Accommodation for Female Staff ... Estimated cost £120. Expended £128 19s. 2d. Work completed.	26	14	0
Special 23/24	DEPARTMENT OF INDUSTRY AND COMMERCE, SHIP STREET (I.K.L. BLOCKS) ... Estimated cost £1,450. Department of Finance letter S1/11/24 sanctions expenditure £1,450. Expended £1,794 10s. 6d. Work completed.	1,529	6	3
Special 22/23	DEPARTMENT OF INDUSTRY AND COMMERCE, SHIP STREET.— Adaptation ... Estimated cost £6,758. Department of Finance letters 631/22 of 24th March, 1923, 631/29 of 9th May, 1923, and S1/11/24 of 27th November, 1924, sanction expenditure £6,758 14s. 8d. Expended £6,758 14s. 8d. Work completed.	2	0	6
„	GENERAL POST OFFICE, MIDDLE ABBEY STREET ... Estimated cost £930. Department of Finance letter 23/18 of 31st October, 1923, sanctions expenditure £930. Expended £927 3s. 4d. Work completed.	15	0	0
Special 23/24	POST OFFICE, Engineers, Leitrim House ... Estimated cost £5,400. Department of Finance letter 631/29 of 4th October, 1923, sanctions expenditure £5,000, and letter 631/29 of 6th October, 1923, sanctions expenditure £400 for furniture. S1/11/24 of 6th October, 1925, sanctions expenditure £519 11s. 0d. Expended £5,908 1s. 1d. Work completed. Further payments to be made.	1,348	0	8
Special 22/23	NEWCASTLE CABLE HUT ... Estimated cost £351. Department of Finance letter 661/14 of 16th July, 1924, sanctions expenditure £351. Expended £291 8s. 1d. Work completed.	4	7	
„	FOWLER HALL POST OFFICE ... Estimated cost £5,518. Department of Finance letter S38/15/24 of 9th October, 1924, sanctions expenditure £5,244, and letter S35/15/24 of 23rd March, 1925, sanctions expenditure of £274 5s. 1d. Expended £5,400 13s. 9d. Work completed.	274	5	1
20 of 23/24	POST OFFICE, PARNELL SQUARE.—Refreshment Room ... Remanet.	10	2	
18 of 23/24	ATHLONE MILITARY BARRACKS ... Remanet.	1	16	6
Special 23/24	ROYAL HOSPITAL.—Quarters for Adjutant General ... Estimated cost £370. Department of Finance letter S1/25/24 of 11th June, 1924, sanctions expenditure £370. Expended £262 13s. 3d. Savings due to economies effected during progress of work.	229	3	3
„	GOVERNMENT BUILDINGS.—Armoured Car Garage ... Estimated cost £75. Expended £46 9s. 0d. Work completed.	5	16	8
TOTAL, WORKS OF 1923-24, etc.		£8,976	15	1

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	5,433	5,101 0 8	331 19 4	—
B.—Travelling and Incidental Expenses ... ..	150	126 6 7	23 13 5	—
C.—Apparatus and Chemical Equipment ... ..	1,100	920 13 10	179 6 2	—
TOTAL ...£	6,683	6,148 1 1		—
Surplus to be surrendered ...		... £	534 18 11	

Estimated. Realized.

	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	—	3 3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the organization of the State Laboratory being fixed on a basis somewhat different from that provided for, and to certain posts being occupied for portion of the year only. The saving was modified by an amount of £101 18s. 6d. paid to one officer in respect of salary due for 1923-24.
- B. and C.—It is not possible to estimate expenditure with any greater degree of accuracy.

The Account of the Revenue Department includes the sum of approximately £971 in respect of Officers seconded to the State Laboratory.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
9th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances—						
Original ... .. £3,290						
Less Supplementary ... 1,170						
	2,120	2,122 0 10	—		2 0 10	
B.—Examiners and Superintendents—						
Original ... .. £1,500						
Supplementary ... 1,500						
	3,000	2,668 7 3	331 12 9		—	
C.—Incidental Expenses—						
Original ... .. £630						
Supplementary ... 470						
	1,100	1,093 7 10	6 12 2		—	
TOTAL—						
Original ... .. £5,420						
Supplementary ... 800						
	6,220	5,883 15 11	338 4 11		2 0 10	
Surplus to be surrendered ...			£336 4 1			

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ... ..	225	355 14 6

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

B.—It is not possible to estimate more accurately the expenditure under this head. Several claims, for the payment of which provision was made, did not come in course of payment in the period.

## EXTRA REMUNERATION (exceeding £50).

From this Vote a Lower Executive Officer (£100–£400) received £131 10s. 3d. in respect of an allowance as acting Higher Executive Officer.

The Accounts of other Departments include the sum of approximately £388 in respect of Officers on loan to this Commission.

SEÓSAMH UA BRAONÁIN,  
Accounting Officer.

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
3rd November, 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.

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, 1925, compared with the Sum Granted, for Payments in respect of destruction of, or injuries to, Property within the period 21st January, 1919, to 12th May, 1923, inclusive, under the Damage to Property (Compensation) Act, 1923, as amended, and otherwise; and in respect of damage to, or loss of, Property and payments by way of indemnification or recoupment under the Indemnity Act, 1924.

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 ...	3,500,000	1,077,127 1 5	2,422,872 18 7		—	
B.—Share of the Government of Saorstát Éireann in the Expenses of the Compensation (Ireland) Commission ...	8,000	24,649 19 10	—		16,649 19 10	
C.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	3,500,000	899,059 4 1	2,600,940 15 11		—	
D.—Compensation for Damage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	300,000	230,394 2 11	69,605 17 1		—	
E.—Expenses in connection with the Investigation and Defence of Claims in respect of Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	25,000	29,223 1 8	—		4,223 1 8	
F.—Compensation under the Indemnity Act, 1924, for Damage to, or Loss of, Property between 21st January, 1919, and 28th June, 1922, and Payments by way of Indemnification or Recoupment under the Act—						
Original ... Nil						
Supplementary £5,000	5,000	4,172 2 9	827 17 3		—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.—Expenses of Committee established under Section 4 of the Indemnity Act, 1924— <i>Original</i> ... Nil <i>Supplementary</i> £200	200	153 0 0	47 0 0		—	
H.—Expenses of Government Architects in connection with applications for payment on foot of Rebuilding Awards ...	—	760 0 0	—		760 0 0	
I.—Remuneration of Government Consulting Engineer in connection with Compensation Work	—	1,850 0 0	—		1,850 0 0	
	£ 7,338,200	2,267,388 12 8	5,094,294 8 10		23,483 1 6	
<i>Deduct :—</i> Anticipated Savings on various Subheads (See Supplementary Estimate) ...	5,190	—	5,190 0 0		—	
<i>TOTAL :—</i> <i>Original</i> £7,333,000 <i>Supplementary</i> 10	£ 7,333,010	2,267,388 12 8	5,089,104 8 10		23,483 1 6	
Surplus to be surrendered ...			£5,065,621 7 4			
			Estimated.		Realized.	
Extra Receipts payable to Exchequer ...			£ 1,600,000		£ 428,161	s. d. 5 2

## 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 considerably less than was anticipated.
- B.—Expenditure could not be accurately estimated. By an arrangement entered into with the British Government, the Free State Government accepted liability for the full cost of the Compensation (Ireland) Commission from the 1st January, 1925, and the additional charges under that arrangement coming in course of payment within the period covered by this account have been charged to this Subhead.
- C.—Expenditure could not be estimated with any degree of accuracy. The investigation and determination of claims did not proceed as rapidly as was anticipated, and delay occurred in complying with conditions as to reinstatement attaching to many of the Awards, thus involving postponement of payments.
- D., E., F. and G.—Expenditure could not be estimated with any greater degree of accuracy.

By authority of the Minister for Finance, special Subheads have been raised in this Account to cover expenditure not provided for in the Estimates, as follows :—

- H.—Travelling Expenses and Subsistence Allowances of permanent Architects of the Office of Public Works incurred on inspections arising from applications for payment on foot of Rebuilding Awards. (File F. 20/12/24—18th November, 1925).
- I.—Remuneration of the Government Consulting Engineer in respect of (a) Compensation for damage to Railway Property, (b) Commission on Contracts for reconstruction of Bridges, and (c) Investigations, reports and appearance in Court in connection with Compensation claims other than damage to Railway Property. (File F. 142/9/25—8th December, 1925).

## EXTRA REMUNERATION (EXCEEDING £50).

From this Vote (Subhead E.) the Assistant Law Officer received £457 16s. 0d. in Fees, in respect of cases in which he appeared for the State at hearings under the Damage to Property (Compensation) Acts, and a Superintendent, Office of Works (£156-£250), received £156 10s. 0d. in respect of an Allowance of 10s. per diem for special duties.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

9th December, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*



## PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for Compensation in respect of PERSONAL INJURIES or DEATH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
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 ...	585,000	68,747 9 2	516,252 10 10	—
B.—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 ...	4,500	2,043 10 2	2,456 9 10	—
C.—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 ...	45,000	8,343 13 3	36,656 6 9	—
D.—Compensation in respect of Death or Injuries sustained within the period 21st January, 1919, to 12th May, 1923, in cases within the Terms of Reference of the Compensation (Personal Injuries) Committee ...	272,000	213,427 1 11	58,572 18 1	—
E.— <i>Ex Gratia</i> Payments heretofore sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	500	436 4 11	63 15 1	—
F.—Incidental Expenses ...	250	61 13 1	188 6 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.—Compensation, including expenses arising out of the attack made on British Soldiers at Cobh in March, 1924 ...	—	19,866 8 6	—	19,866 8 6
TOTAL	£ 907,250	312,926 1 0	614,190 7 6	19,866 8 6
Surplus to be surrendered ...			£594,323 19 0	

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...	130,000	0 0	2,310	14 10

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

A., B., C., and D.—The forecast of expenditure under these Subheads was based on the best information available at the time of preparing the estimate, but when the individual cases came to be dealt with, it was found that the liability of the Saorstát had, in the absence of adequate and accurate particulars, been largely over-estimated.

E.—Savings due to the deaths of two of the recipients of allowances.

F.—Expenditure can only be approximately estimated.

G.—By authority of the Minister for Finance a Special Subhead has been raised in this Account to cover Compensation, including expenses arising out of the attack made on British Soldiers at Cobh in March, 1924 (S. 4/107/24, dated 3rd June, 1924).

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

30th November, 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.

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, 1925, compared with the Sum Granted, for Superannuation, Compensation, Compassionate and Additional Allowances and Gratuities under sundry Statutes; Compensation under Article 10 of the Treaty of the 6th December, 1921; Compassionate Allowances, Gratuities and Supplementary Pensions awarded by the Department of Finance; the salary of the Medical Referee; and Sundry Repayments in respect of Pensions at present paid by the British Government.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Superannuation Allowances	7,500	8,816 13 0	—	1,316 13 0
B.—Additional Allowances and Gratuities to Established Officers ...	17,000	16,577 7 10	422 12 2	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	87,500	81,082 13 5	6,417 6 7	—
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	23,000	19,528 4 6	3,471 15 6	—
E.—Compassionate Gratuities	2,300	1,450 3 3	849 16 9	—
F.—Extra Statutory Grants	80	—	80 0 0	—
G.—Injury Grants ...	300	791 17 7	—	491 17 7
H.—Salary of Medical Referee, and occasional Fees to Doctors ...	125	108 3 0	16 17 0	—
I.—Payments to Registrars for Death Certificates and return of Pension Papers ...	10	—	10 0 0	—
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary ...	120,000	68,186 5 2	51,813 14 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
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 ... ..	450	692 7 10	—	242 7 10
L.—Pensions, Gratuities, etc., to Members of the Garda Síochána, and to the Widows, Children, Dependants, etc., of such Members ... ..	100	—	100 0 0	—
M.—Repayment to British Exchequer in respect of Civil Pensions ... ..	159,000	190,631 18 2	—	31,631 18 2
N.—Repayment to British Exchequer in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ... ..	1,300,000	1,321,601 0 6	—	21,601 0 6
TOTAL ... ..	£1,717,365	1,709,466 14 3	63,182 2 10	55,283 17 1
Surplus to be surrendered ...			£7,898 5 9	

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

A.—Expenditure cannot be accurately estimated.

C. and D.—Savings due to the fact that sittings of the Civil Service Committee (Compensation) did not take place.

F. and L.—No claims came in course of payment in the period.

G.—The number of grants made in the period covered by the Account was much greater than was anticipated.

J.—The number of awards made in the period covered by this Account was not as great as was anticipated.

The charge against this Subhead includes an amount of £218 7s. 2d. paid in respect of an award of pension made in the belief that the applicant was entitled thereto, but subsequently cancelled following on a decision given by the Attorney-General in a similar case. (Department of Finance Letter, P. 17/1/26).

M.—Excess due to the fact that arrears of Pensions in respect of Customs and Excise, and Inland Revenue Officers for the period 6th December, 1922, to 31st March, 1924, amounting to approximately £41,234, for which provision had not been made in the Estimate, fell to be borne on this Account.



N.—Expenditure cannot be accurately estimated. The excess is mainly due to payments by the British Government in the year 1922-23, of Arrears of Pensions for the year 1921-22, amounting to £17,332 15s. 11d., the charge in respect of which fell to be borne by the Free State Government in accordance with Clause XII. of the Transfer of Functions Order of the 1st April, 1922.

The expenditure charged against Subhead C. includes a sum of £2,722 4s. 9d. in respect of Compensation Allowances paid in the period to Officers of the late Marlborough Street Training College, and a sum of £39 12s. 2d., being the difference between the Pension as fixed by the Civil Service Committee (Compensation) in accordance with Article 10 of the Treaty of 6th December, 1921, and the Pension fixed in accordance with the terms of the Superannuation Acts, in the case of a Civil Servant who, under special circumstances, retired before 1st April, 1922.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

27th November, 1925.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1925, 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. ...	118,500	106,268 8 1	12 231 11 11	—
TOTAL ...	118,500	106,268 8 1		—
Surplus to be surrendered ...		...	12,231 11 11	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	—	19,319 14 4

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

The provision made was in excess of requirements.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
4th November, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## SECRET SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for SECRET SERVICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Secret Service ... ..	35,000	19,665 0 10	15,334 19 2	—
TOTAL ...£	35,000	19,665 0 10		—
Surplus to be surrendered		... £	15,334 19 2	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	906 6 6

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

An Estimate of this nature is to a certain extent conjectural; in addition, expenditure on Secret Service was restricted to the greatest extent possible.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID.  
(Department of Finance),  
23rd October, 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.*

## RELIEF SCHEMES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for CONTRIBUTIONS towards the RELIEF OF UNEMPLOYMENT AND DISTRESS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Contributions towards the Relief of Unemployment and Distress—	£	£ s. d.	£ s. d.	£
Original ... £250,000				
Supplementary 250,000				
	500,000	380,596 10 0	119,403 10 0	—
TOTAL ... £	500,000	380,596 10 0		—
Surplus to be surrendered	... £	119,403 10 0		

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

Saving mainly due to the fact that work on certain Schemes could not be started as early as was expected, the result being that the Schemes were not completed in the year of Account, and the full cost thereof did not come in course of payment in the period.

A certain proportion of the saving is due to abandonment or modification of Schemes, and also to delay in the rendering of claims for payment.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
8th December, 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.*



## AONACH TAILTEANN.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for an advance to the Tailteann  
Council in respect of AONACH TAILTEANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advance in respect of Aonach Tailteann ... ..	7,500	7,500 0 0	—	—
TOTAL ... ..	7,500	7,500 0 0	—	—

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(DEPARTMENT OF FINANCE),

9th October, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, THE ELECTORAL ACT AND THE JURIES (AMENDMENT) ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for Expenses under the REPRESENTATION OF THE PEOPLE ACT, 1918, the ELECTORAL ACT, 1923, and the JURIES (AMENDMENT) ACT, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Expenses under the Electoral Act, 1923—				
Original ... £31,000				
Less Supplementary 31,000	—	—	—	—
A.1.—Expenses under the Electoral Act, 1923, and the Juries (Amendment) Act, 1924—				
Original ... Nil.				
Supplementary £31,010	31,010	20,295 7 0	10,714 13 0	—
B.—Expenses under the Representation of the People Act, 1918 ... ..	10,000	6,277 13 3	3,722 6 9	—
TOTAL—				
Original ... £41,000				
Supplementary 10	41,010	26,573 0 3		—
Surplus to be surrendered ... ..		...£	14,436 19 9	

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

A.1. and B.—The savings are due to the failure of certain Local Authorities to make application for recoupment within the year.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
5th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY OF IRELAND.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...	2,916	2,784 16 7	131 3 5	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	100	104 10 5	—	4 10 5
D.—Incidental Expenses ...	345	262 19 9	82 0 3	—
TOTAL ...£	4,361	4,152 6 9	213 3 8	4 10 5

Surplus to be surrendered ... .. £208 13 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	2 5 2
Receipts from Sale of Catalogues payable to Stationery Office ...	13	17 16 0

## EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving due to vacancies on Staff and reduction in cost of living Bonus.  
 C.—Estimate inadequate.  
 D.—Cannot be accurately estimated.

LUCIUS O'CALLAGHAN,

NATIONAL GALLERY,  
30th December, 1925.

*Accounting Officer.*

## GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1923-24 ... ..	429	10	0
Grant in Aid, 1924-25 ... ..	1,000	0	0
	1,429	10	0
Expended, 1924-25 ... ..	1,121	12	0
Balance to 1925-26 ... ..	£307	18	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, 1925, 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 ...	£ 1,655	£ s. d. 1,422 8 10	£ s. d. 232 11 2	£ s. d. —
A.2.—Incidental Expenses ...	—	1 17 3	—	1 17 3
B.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
C.—Scientific Investigation, &c. (Grants in Aid) ...	3,700	3,200 0 0	500 0 0	—
D.—Research Grants to Students	720	685 13 3	34 6 9	—
TOTAL ...£	6,400	5,634 19 4	766 17 11	1 17 3
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	1,550 0 0	—	—
F.—Travelling ...	250	295 2 4	—	45 2 4
TOTAL ...£	1,800	1,845 2 4	—	45 2 4
GROSS TOTAL ...£	8,200	7,480 1 8	766 17 11	46 19 7
Surplus to be surrendered ...			£719 18 4	

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	£ 50	£ s. d. 147 18 0



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

- A.—Savings due to (1) resignation of Assistant Registrar ; (2) fall in cost of living Bonus ; and (3) the amount payable in respect of Fees for Savings Bank Awards being less than anticipated.
- A.2.—By authority of the Minister for Finance (F.142/17/25 dated 3rd November, 1925) a special Subhead has been raised in this account to cover expenditure by the Registrar on advertising chargeable to public funds.
- C.—The first moiety, only, of the grant of £1,000 to the Irish Texts Society came in course of payment in the period.
- D.—In the case of four students, research work was not started at the beginning of the Academic Year.
- F.—Expenditure cannot be estimated with any degree of accuracy.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
9th November, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

STATIONERY OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service, and 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 ...	26,640	21,535 9 10	5,104 10 2	—
B.—Carriage and Transit ...	2,750	1,497 2 5	1,252 17 7	—
C.—Incidental Expenses ...	400	255 1 6	144 18 6	—
D.—Telegrams, Telephones ...	235	152 11 6	82 8 6	—
E.—Printing, Paper, Binding, for the Oireachtas ...	9,000	4,622 17 5	4,377 2 7	—
F.—Oireachtas Debates ...	10,000	8,154 3 5	1,845 16 7	—
G.—Printing, Paper, Binding, for Iris Oifigiúil ...	2,200	2,820 18 10	—	620 18 10
H.—Printing, etc., Electoral Act, 1923 ...	47,000	39,095 17 5	7,904 2 7	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	39,000	44,736 2 4	—	5,736 2 4
J.—Paper ...	48,000	35,597 4 10	12,402 15 2	—
K.—Miscellaneous Office Supplies ...	19,000	9,466 3 10	9,533 16 2	—
L.—Binding ...	14,000	14,904 12 8	—	904 12 8
M.—Books and Maps ...	4,500	5,814 8 3	—	1,314 8 3
GROSS TOTAL ...£	222,725	188,652 14 3	42,648 7 10	8,576 2 1
			Surplus of Gross Estimate over Expenditure. £34,072 5 9	
			Surplus of Appropriations in Aid realized. £1,484 15 6	
Deduct :—				
			Estimated.	Realized.
N.—Appropriations in Aid ...	35,696	37,180 15 6	Total Surplus to be surrendered. £35,557 1 3	
NET TOTAL ...£	187,029	151,471 18 9		



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

- A.—Certain anticipated appointments did not materialise during the financial year, in addition to which reductions were made in the temporary warehouse Staff as a result of a reorganisation of that section.
- B.—Considerable savings resulted from the acquisition of a Ford Motor Van in May, 1924. The cost of carriage to Garda Síochána stations, a comparatively new service at the time of framing the Estimates, was a matter of uncertainty, and the issue of bulk supplies half-yearly, which was arranged in the year under review, contributed to the saving.
- C.—Savings of approximately £65 and £30 were effected on the estimated cost of advertising and porters' uniforms respectively, while accounts relating to the removal of stocks from Fleet Street were received and paid in the financial year 1923-24.
- D.—The cost of this Department's requirements in respect of telegrams and telephones was over-estimated by about £40 in each case. The estimate for telegrams was based on the figure for 1923-24 which, in the light of subsequent experience, was found to be exceptionally high. The number and nature of the telephone installations required after removal of offices were not definitely known at the time the figure was submitted.
- E.—It is difficult to estimate the cost of this service, so much depending on the activities of Oireachtas, e.g., the printing of Reports of Committees of Oireachtas taking evidence was inconsiderable and such charges as did arise were not borne on the Vote for the year. Other accounts amounting to £1,500 which would normally have been payable in the year were received in 1925-26.
- F.—The note to preceding Subhead applies generally in this case.
- G.—Excess due to increased legislation and sale of lands.
- H.—Heavy charges in respect of the printing of the Electors' Lists for 1924-25 which, under Statute, appeared this year as a full Register, were rendered and paid before the close of the financial year 1923-24.
- I.—Excess due to increase in the number of Departments, Commissions, etc., and increased activity in the Service generally. In addition, certain Departments previously supplied on a repayment basis became charges on the Stationery Office Vote during the year.
- J.—The price of paper, which was thought to have reached its lowest point in 1923-24 and in respect of which provision was made for increases in 1924-25, declined still further during the year. Departmental demands for writing papers also showed a decrease. Several of the more expensive classes were removed from stock lists.
- K.—Prices showed an all-round decrease during the year. It was found possible to meet demands for typewriters without resorting to the purchase of new machines, while the employment of a mechanic resulted in considerable savings on repairs.
- L.—See I.
- M.—Demands for books proved greater than was anticipated and involved in some cases the complete replacement of libraries.
- The excesses under Subheads G, I, L and M, have been sanctioned by D.F. letter S. 60/12/25 of 18th November, 1925.

## N.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.		Realized.	
	£	£	s.	d.
(a) Premiums for Agency for Sale of Government Publications	50	—		
(b) Sales of Stationery Office Publications and Oireachtas Papers (including Debates)	1,650	2,256	15	10
(c) Advertisements in Official Publications	2,500	1,653	13	7
(d) Sales of Waste	250	—		
(e) Sales of Parchments and other Revenue Forms	1,400	1,436	6	1
(f) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old Stores)	50	142	19	4
(g) <i>Iris Oifigiúil</i>	2,200	2,686	3	7
(h) Supplies to Repaying Departments	3,140	3,998	10	10
(i) Supplies to Local Authorities for Registration Purposes	23,500	23,438	14	3
(j) Commission on Supplies to Repaying Departments	900	1,498	7	7
(k) Subscriptions to Bill of Entry	56	69	4	5
TOTAL FOR APPROPRIATIONS IN AID	£35,696	37,180	15	6

- (a) New contract entered into and claims held over until 1925-26. (The sum of £842 4s. 11d. was received in this connection in April and May, 1925).
- (c) Advertisements in *Iris Oifigiúil* are included under (g).

- (d) The waste is sold by Post Office, but no receipts were transferred pending the settlement of other inter-Departmental transactions.
- (f) The sale of obsolete and surplus typewriters realized £116 17s. 6d.
- (g) The figures are in respect of sales and advertisements; in the case of the latter item receipts exceeded the estimated amount.
- (j) Receipts in respect of Agency Services (Advances) exceeded anticipations, with corresponding increase of commission.

## EXTRA REMUNERATION (exceeding £50).

Gross payments for overtime amounting to £79 11s. 9d., £63 9s. 0d., and £53 19s. 2d. were made respectively to three Lower Clerical Officers, one of whom was acting in a technical capacity.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1925.

	£	s.	d.
Paper ... ..	15,673	13	4
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ... ..	6,005	8	1
	<u>£21,679</u>	<u>1</u>	<u>5</u>

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.

A sum of £781 2s. 7d. proper to Appropriations in Aid, 1922-23, has been brought into account in the year 1924-25, as a receipt in respect of "Supplies to Repaying Departments."

Two typewriters, valued at £12 and £18 respectively, were accidentally damaged in Government Departments and rendered unfit for further use. The combined value of the machines as "spare parts" is estimated at £22, the net loss to State Funds being therefore £8.

"Constructive Losses" as follow were sustained in consequence of errors in publications, the first prints of which were withdrawn:—

- (a) 1923 Manual of Drill, £167 (Finance letter S.46/5/25 of 30th March, 1925).
- (b) Agricultural Produce (Eggs) Regulations, 1925, £12.

(The loss of £12 in this case represents the cost of reprinting from standing type with alterations plus cost of paper).

S. B. Ó FAOILLICHÁIN,  
*Accounting Officer.*

STATIONERY OFFICE,  
25th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, including ESTATE DUTY VALUATION under the Finance Act, 1910.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances	36,382	35,343 10 7	1,038 9 5	—	—	—
B.—Travelling Expenses ...	5,000	5,317 9 5	—	—	317 9 5	—
C.—Legal Expenses ...	500	405 17 5	94 2 7	—	—	—
D.—Waterford Revaluation ...	800	755 14 8	44 5 4	—	—	—
E.—Incidental Expenses ...	115	149 12 3	—	—	34 12 2	—
F.—Telegrams and Telephones ...	135	120 15 4	14 4 8	—	—	—
GROSS TOTAL £	42,932	42,092 19 8	1,191 2 0	—	352 1 8	—
			Surplus of Gross Estimate over Expenditure. £839 0 4			
			Deficiency of Appropriations in Aid realized. £428 18 3			
Deduct :—	Estimated.	Realized.				
G.—Appropriations in Aid ...	8,195	7,766 1 9	Net Surplus to be surrendered.			
NET TOTAL £	34,737	34,326 17 11	£410 2 1			

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

- A.—The savings are attributable to retirements during the year, non-filling of vacancies, and a slight decrease in cost of living Bonus.
- B.—Under the provisions of the Valuation (Postponement of Revision) Act, 1923, a large volume of work which, in the ordinary course, would have been done during 1923-24, was carried over to 1924-25, with the result that the provision made for travelling expenses proved inadequate to the extent shown.
- C.—Expenditure under this Subhead is practically beyond the Department's control, being dependent upon the number and nature of appeals lodged against Valuations,

- D.—This expenditure could not be accurately estimated.
- E.—Expenditure was greater than anticipated in consequence of the exceptionally heavy amount of Revision work done during the year.
- F.—The expenditure, both on telegrams and telephones, was less than expected.
- G.—Appropriations in Aid. The receipts include £172 10s. 0d. due by certain County Councils in 1923-24, and paid during 1924-25. Sums amounting to £520 payable during the year by certain County Councils were outstanding on 31st March, 1925, while two sums of £120 each payable by Limerick County Council on 1st October, 1922, and 1st April, 1923, respectively, had also not been received at the end of 1924-25. All the outstanding amounts were deducted from the Local Taxation Account and paid over to this Department by the Department of Finance during April, 1925, and are credited in the Accounts for that month. Receipts from proportion of cost of the Waterford Revaluation repayable by Waterford County Borough Council failed to realize expectations owing to the fact that the greater portion of the expenditure took place towards the end of the year, too late for recovery before the 31st March. Receipts from Fees and miscellaneous sources were somewhat in excess of the Estimate.

	Estimated.	Realized.		
	£	£	s.	d.
Proportion of cost payable by the several County Councils under Act 37 and 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments), Ireland, Order, 1899 ... ..	6,295	5,775	0	0
Amounts recovered from certain County Councils in respect of arrears of cost payable in the Year 1923-24	—	172	10	0
Proportion of cost to be paid by the County Borough of Waterford under 61 and 62 Vict., c. 37 ... ..	400	231	10	9
Fees under Act 23 Vict., c. 4, s. 9 ... ..	1,500	{ 1,459 16 0 127 5 0		
Miscellaneous Receipts ... ..				
	£8,195	£7,766	1	9

NOTES.—One Officer on loan to the Compensation (Ireland) Commission throughout the year received salary amounting to £657 0s. 6d. from the Vote for Valuation and Boundary Survey.

Salaries amounting to £486 5s. 5d. were paid out of the Ordnance Survey Vote to three officers on loan to the Valuation and Boundary Survey Department.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,  
20th June, 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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*



# CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ...	2,955	2,929 12 6	25 7 6	—
B.—Law Costs ...	40	—	40 0 0	—
C.—Travelling and Incidental Expenses, including Telegrams and Telephones ...	40	37 0 5	2 19 7	—
GROSS TOTAL ...£	3,035	2,966 12 11	68 7 1	—
			Surplus of Gross Estimate over Expenditure. £68 7 1	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Appropriations in Aid realized.</i>	
D.—Appropriations in Aid ...	48	48 14 2	£ 14 2	
NET TOTAL ...£	2,987	2,917 18 9	Total Surplus to be surrendered. £69 1 3	

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

- A.—Savings due to reduction in cost of living Bonus.  
 B.—Costs for 1924–25 not paid within the financial year.  
 C.—Expenditure cannot be accurately foreseen.

THOMAS BODKIN,

*Secretary and Accounting Officer.*

20th July, 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.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## NATIONAL HEALTH INSURANCE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 Benefit and Expenses of Administration under the NATIONAL HEALTH INSURANCE ACTS (1911 to 1923), including certain Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>CENTRAL ADMINISTRATION.</b>				
A.—Salaries, Wages, and Allowances ... ..	84,729	81,227 7 6	3,501 12 6	—
AA.—Actuary ... ..	1,000	255 0 0	745 0 0	—
B.—Travelling ... ..	9,650	9,083 2 5	566 17 7	—
C.—Special Inquiries and Services ... ..	10	—	10 0 0	—
D.—Insurance Stamps ... ..	550	11 9 1	538 10 11	—
E.—Incidental Expenses ... ..	280	154 19 4	125 0 8	—
F.—Telegrams—Telephones ... ..	390	383 1 1	6 18 11	—
<b>CONTRIBUTIONS, BENEFITS, &amp;c.</b>				
<i>I. Statutory Contributions.</i>				
G.1.—Medical and Sanatorium Benefits (Grants in Aid)	42,500	42,459 0 0	41 0 0	—
G.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid) ...	140,000	127,531 14 9	12,468 5 3	—
<i>II. Special Grants.</i>				
H.—Expenses of Members of Insurance Committees...	690	551 0 0	139 0 0	—
K.—Losses ... ..	—	500 8 5	—	500 8 5
L.—Expenses of Medical Certification ... ..	—	355 11 2	—	355 11 2
M.—Payment to British Treasury of amount received from Ministry of				



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Labour, Northern Ireland, in respect of payments made on behalf of that Ministry in March, 1922 ...	£ —	£ s. d. 8,925 18 4	£ s. d. —	£ s. d. 8,925 18 4
GROSS TOTAL ...£	279,799	271,438 12 1	18,142 5 10	9,781 17 11
			Surplus of Gross Estimate over Expenditure. £8,360 7 11	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,485 17 6	
J.—Appropriations in Aid ...	1,000	3,485 17 6	Total Surplus to be surrendered. £10,846 5 5	
NET TOTAL ...£	278,799	267,952 14 7		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			700 0 0	672 15 1

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

- A.—Saving due partly to transfer of officers to other Ministries, and partly to vacancies in the permanent Staff remaining unfilled. There was also a reduction in the rate of Bonus payable from September, 1924.
- AA.—The expenditure under this head was not so great as anticipated. The work performed by the British Government Actuary on behalf of this Department is not yet completed.
- B.—The saving under this Subhead is partly due to the reduction in Railway fares from 1st January, 1925.
- C.—No Special Enquiries.
- D.—The expenditure under this Subhead was not so great as anticipated owing to the fact that arrangements for the manufacture of a fresh issue of Saorstát Éireann Insurance Stamps had not been completed within the Financial Year.
- E.—The expenditure under this Subhead was not so great as anticipated.
- G.2.—The amount provided under this Subhead represents 2/9ths of the estimated expenditure on Sickness, Disablement, and Maternity Benefits, and it is not possible to estimate accurately in advance the claims likely to arise under these heads.
- H.—A smaller sum than was anticipated was claimed by Insurance Committees for subsistence allowances for their members.
- K.—Losses. Misappropriation by late officers of the outdoor staff of insurance contributions received by them. Amounts written off under the authorities cited. One officer misappropriated £300 1s. 3d. A warrant for the arrest of the officer was issued but it has not been executed as his whereabouts are unknown. (Department of Finance authority E41/1/25). One officer misappropriated £122 4s. 7d. This officer has since died, but no gratuity was paid to his representatives in the circumstances. (Department of Finance authorities E8/11/24 and P6/30/24).

One officer misappropriated £78 2s. 7d. The matter was submitted to the Chief State Solicitor with a view to the institution of legal proceedings against the officer. The officer was subsequently convicted and sentenced to nine months imprisonment. (Department of Finance authority E41/2/25).

L.—Additional Subhead authorized by Department of Finance letter S/69/1/25. This sum was required to meet late payments which arose out of the Special Grant for Medical Certification provided in the vote of this Department for the year 1923-24 and previous years. The Special Grant in question was not continued in the financial year 1924-25, and provision had to be made to meet late outstanding payments which were properly chargeable against State Monies.

M.—Additional Subhead authorized by Department of Finance letter 52/18. This sum was received from the Ministry of Labour, Northern Ireland, to cover payments made by the Commission on behalf of that Department during the month of March, 1922. The amount was credited to the vote of the Commission in the year 1923-24 and was paid over to the British Treasury to whom the money was properly payable, in the financial year 1924-25.

## EXTRA RECEIPTS.

	£	s.	d.
Costs recovered ... ..	2	0	0
Cost of Administration of Exempt Persons, Deposit Contributors, and Irish Migratory Labourers Funds, 1924 ... ..	619	15	11
Cost of Administration for 1924 of Approved Societies Guarantee Fund ...	18	0	6
Cost of Manager to Approved Society 100 from 1st July to 31st December, 1924 ... ..	32	18	8
TOTAL ... ..	£672	15	1

## EXTRA REMUNERATION (exceeding £50).

An allowance of £94 13s. 0d. was paid to a Junior Executive Officer on loan to North-Eastern Boundary Bureau out of the Temporary Commissions Vote.

An allowance of £110 was paid to a Higher Executive Officer out of the Vote of this Department for special services during the financial year 1924-25.

This Account includes a sum of £2,217 approximately, in respect of Salaries, etc., of Staff temporarily lent to other Departments.

J. A. GLYNN,  
*Accounting Officer.*

NATIONAL HEALTH INSURANCE COMMISSION,  
20th August, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## COUNTY COURT AND CIRCUIT COURT OFFICERS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries, Allowances and Expenses of various COUNTY COURT and CIRCUIT COURT OFFICERS, Bonus to CHAIRMEN of QUARTER SESSIONS, and RECORDERS, and to CLERKS of the CROWN AND PEACE, and the Expenses of Revision.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries— <i>Original</i> ...	59,698	52,661 3 11	7,036 16 1	—
AA.—Salaries— <i>Supplementary</i> ...	3,350	3,011 16 8	338 3 4	—
B.—Allowances ...	13,170	12,811 11 5	358 8 7	—
C.—Travelling, &c., Expenses— <i>Original</i> ...	5,600	4,204 2 11	1,395 17 1	—
CC.—Travelling, &c., Expenses— <i>Supplementary</i> ...	350	120 15 0	229 5 0	—
D.—Expenses of Revision ...	315	210 0 0	105 0 0	—
DD.—Advertising ...	—	18 9 9	—	18 9 9
	£ 82,483	73,037 19 8	9,463 10 1	18 9 9
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ...	3,690	—	3,690 0 0	—
(See Supplementary Estimates)				
GROSS TOTAL—				
<i>Original</i> ... £78,783				
<i>Supplementary</i> ... 10	78,793	73,037 19 8	5,773 10 1	18 9 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,755 0 4	
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	4,500	4,781 1 9		Surplus of Appropriations in Aid realized. £281 1 9
NET TOTAL—				
<i>Original</i> ... £74,283				
<i>Supplementary</i> ... 10	74,293	68,256 17 11	Total Surplus to be surrendered. £6,036 2 1	

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

A.—Savings due to (1) the provision made for salary of the Clerk of the Crown and Peace, County Kerry, being availed of only to the extent of the nominal allowance paid to the acting Clerk ; (2) death of the Clerk of the Crown and Peace for Dublin and appointment of successor at reduced remuneration ; (3) provision for Registrars being more than was required owing to reduction in number of Judges effected by the Courts of Justice Act, 1924, and the fact that Sessions for hearing of compensation claims were less prolonged than was expected ; (4) amount of Process Servers' salaries coming in course of payment being less than anticipated, and (5) reduced payment of Bonus consequent on (1) and (2) above, the variation in rate, and the cessation of payments thereof to the County Court Judges from the date of coming into operation of the Courts of Justice Act, 1924.

AA.—The provision made for remuneration, etc., of official stenographers proved to be £389 more than was required, while the remuneration of Deputies for Circuit Court Judges exceeded the estimated amount by £51.

B.—The provision made for Bonus proved to be somewhat more than was required. There were also savings in the amounts provided for Insurance contribution and for Winter Assizes Allowances.

C.—For reasons given under A. (3) above, the expenditure on Judges' travelling and Registrars' allowances was less than was anticipated.

CC.—The Estimate could only be made approximately. To a certain extent the saving arises from the fact that the services of local stenographers were availed of to a larger extent than was expected.

D.—Provision made for the hearing of Appeals under Section 16 of the Electoral Act, 1923, and the revision of Jurors' Lists for County Dublin was not required.

DD.—A special Subhead was opened with the authority of the Minister for Finance (E.32/45/24) to cover the cost of advertisements for the position of Court Stenographer.

E.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Jurors' Lists ... ..	2,600	2,856	8	4
Fees : Publicans' Licences	1,800	1,700	0	0
Bankruptcy Fees ... ..	100	224	13	5
	£4,500	4,781	1	9

Jurors' Lists ... .. The Estimate was based on the receipts when conditions were somewhat abnormal.

Fees : Publicans' Licences The collection proved to be less than was anticipated.

Bankruptcy Fees ... .. These fees have shown an upward tendency, and the amount realized was considerably above the receipts in previous years on which the estimate was based.

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.*

ROINN AIRGID,  
(Department of Finance),  
30th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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—				
Original ... £6,960				
Supplementary 280				
	7,240	7,198 2 5	41 17 7	—
B.—State Solicitors—				
Original ... £29,518				
Supplementary 219				
	29,737	29,661 10 1	75 9 11	—
C.—Under Sheriffs—				
Original ... £5,900				
Supplementary 60				
	5,960	5,957 11 2	2 8 10	—
CC.—Assistant Under-Sheriffs—				
Original ... Nil.				
Supplementary £582				
	582	581 17 8	2 4	—
D.—Bailiffs—				
Original ... Nil.				
Supplementary £2,000				
	2,000	1,482 5 4	517 14 8	—
E.—Prosecutors, &c. ...	6,000	4,139 2 2	1,860 17 10	—
F.—Fees to Counsel—				
Original ... £4,000				
Supplementary 8,000				
	12,000	10,322 1 0	1,677 19 0	—
G.—General Law Expenses ...	2,837	2,206 10 5	630 9 7	—
GG.—Expenses of Litigation in U.S.A. about Dail Funds...	10,000	2,207 0 11	7,732 19 1	—
H.—Defence of Public Officials	1,000	47 16 4	582 3 8	—
I.—Assize Expenses ...	1,500	146 5 6	1,353 14 6	—
I. 2.—Advertisements ...	—	33 12 0	—	33 12 0
	£ 78,856	64,413 15 0	14,475 17 0	33 12 0
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	9,170	—	9,170 0 0	—
GROSS TOTAL :—				
Original ... £67,715				
Supplementary 1,971				
	69,686	64,413 15 0	5,305 17 0	33 12 0
			Surplus of Gross Estimate over Expenditure. £5,272 5 0	
Deduct :—	Estimated.	Realized.		
J.—Appropriations in Aid—				
Original ... £250	—	—		
Supplementary 1,750				
	2,000	2,842 17 3		
			Surplus of Appropriations in Aid realized. £842 17 3	
NET TOTAL :—				
Original ... £67,465				
Supplementary 221				
	£ 67,686	61,570 17 9	Total Surplus to be surrendered. £6,115 2 3	

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer ... ..		—		3	3	0

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

A., B., C. and CC.—Casual savings.

D.—The number of appointments made was less than that provided for.

E.—The amount which came in course of payment to Counties and County Boroughs for repayment of Prosecutors' and Witnesses' expenses was less than was anticipated owing to delay in the furnishing of claims for recoupment.

F. and G.—The expenditure on these Subheads depends on the number and nature of the prosecutions and can only be estimated approximately.

GG.—Unforeseen delay in the progress of the proceedings in U.S.A. resulted in the reduced expenditure as shown.

H.—An estimate of this nature can only be made roughly.

I.—Assizes were not held during the year.

I. 2.—This Subhead was opened under authority of the Minister for Finance (F.115/46/25) to meet the cost of advertising posts of Assistant Under-Sheriff under Section 16 of the Enforcement of Law (Occasional Powers) Act, 1924.

J.—Costs awarded in the case of claims under the Damage to Property (Compensation) Act, 1923, dismissed, and receipts under Section 14 (1) of the Enforcement of Law (Occasional Powers) Act, 1924, proved to be greater than was anticipated.

By authority of the Minister for Finance (397/359 (2), 397/361 (2), and 397/167 (2)) costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £9 8s. 9d.

## EXTRA REMUNERATION (exceeding £50).

From Subheads F. and GG. of this Vote the Attorney-General (£2,500) received £772 5s. 0d. for fees as Counsel prior to his appointment as Attorney-General. The Assistant Legal Adviser to the Attorney-General (£650) received fees amounting to £1,163 8s. 0d. from this Vote, £457 16s. 0d. from the Vote for Property Losses Compensation, £157 10s. 0d., from the Vote for Revenue Department, and £14 14s. 0d. from the Vote for Post Office in respect of cases in which he was briefed for the Government. Two Clerical Officers (£57-£237 10s. 0d.) received sums of £73 18s. 11d., and £50 12s. 3d., respectively, for overtime.

From the Central Fund fees were paid during the year to the following Under Sheriffs for services as Returning Officers or Assistant Returning Officers—Co. Cavan £164 6s. 0d., Cork City £185 5s. 0d., Co. Donegal £278, Dublin County £515 7s. 0d., Dublin City £839 12s. 0d., Co. Kildare £242 8s. 0d., Leix £131, Co. Limerick £190 18s. 0d., Limerick City £51 12s. 0d., Co. Longford £60 16s. 0d., Co. Louth £131 5s. 0d., Co. Mayo £336 4s. 0d., Co. Meath £129, Offaly £75, Co. Roscommon £161, Co. Tipperary, £251 19s. 0d., Waterford County £75 4s. 0d., Waterford City £75 17s. 0d., Co. Westmeath £125 16s. 0d., Co. Wexford £178 14s. 0d., Co. Wicklow £189 19s. 0d.

This Account includes the sum of approximately £70 in respect of the salary of an Officer on loan to another Department.

The Accounts of other Departments include the sum of approximately £80 in respect of salaries of Staff lent to the Chief State Solicitor and to the Treasury Solicitor.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
5th December, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for Expenses 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 Maintenance of the Dockyard during 1924-25 ...	15,000	11,593 3 0	3,406 17 0	—
TOTAL ...£	15,000	11,593 3 0		—
Surplus to be surrendered ...£			3,406 17 0	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	116 10 3

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

The charge to this Vote is affected to a considerable extent by credits in the shape of receipts for repair or refitting work carried out at the Dockyard. The amount of such receipts cannot be estimated with any degree of accuracy, the Estimate is therefore necessarily conjectural.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
5th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## DEPARTMENT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for the Salaries and Expenses of  
the DEPARTMENT OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	30,336	25,043 7 5	5,292 12 7	—
AA.—Film Censorship ...	3,382	3,126 1 3	255 18 9	—
B.—Travelling and Subsistence ...	500	42 15 10	457 4 2	—
C.—Incidental Expenses ...	500	321 6 3	178 13 9	—
D.—Telegrams and Telephones	520	348 10 11	171 9 1	—
E.—Expenses of Winding up Affairs of late Dáil Éireann Courts ... ..	1,500	1,588 1 2	—	88 1 2
EE.—Salary of Dáil Judge ...	—	782 12 2	—	782 12 2
TOTAL ... ..£	36,738	31,252 15 0	6,355 18 4	870 13 4
Surplus to be surrendered ... ..			£5,485	5 0
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer—				
Miscellaneous ... ..	...	...	—	70 2 0

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

- A.—The saving under this Subhead is accounted for by delays in filling vacancies and fluctuations in the Bonus payable on Salaries.
- AA.—The provision for the appointment of additional Staff was not availed of, and a small saving on the sum provided for showing films was effected by the termination in February, 1925, of the contract with a commercial firm which had been doing this work. These savings were somewhat abated by the granting of increases of Salary to the Film Censor (Department of Finance Minutes E.137/1 of 11th April, and 23rd December, 1924), and the payment for the performance of clerical duties of an allowance to the Shorthand-Typist employed in the Film Censor's Office (Department of Finance Minute E.137/2/24 of 27th January, 1925).



B.—Variable nature of Service. Travelling was very much below normal.

C.—The cost of publication of notices in the public press was less than had been anticipated, and there were also small savings on the sums provided for the supply of newspapers and incidents.

D.—Variable nature of Service.

E.—The amount required to meet awards made by the Dáil Eireann Courts (Winding Up) Commission under Section 17 of the Dáil Eireann Courts (Winding Up) Act, 1923, exceeded anticipations. Department of Finance sanction was obtained to meet an expenditure of £88 ls. 2d. in excess of the amount provided under this Subhead out of savings on other Subheads (Department of Finance Minute F.79/8/24 of 27th April, 1925).

EE.—This Subhead was opened by direction of the Department of Finance and sanction was given for the payment of Salary to a Judge of the late Dáil Courts, from 1st August, 1922, to 16th August, 1923, (Department of Finance Minute E.117/3 of the 20th June, 1924). Department of Finance sanction was obtained to meet an expenditure of £782 12s. 2d. under this Subhead out of savings on other Subheads. (Department of Finance Minute E.117/3 of 3rd November, 1925).

#### EXTRA REMUNERATION (exceeding £50).

From the Vote for Army Pensions two Clerical Officers (£60–£200) and one Grade III Temporary Clerk (55s. 8d.–62s. 7d. per week inclusive) received £50, £90, and £87 8s 8d. respectively in respect of Military Service Pensions and, in addition, one of these officers received from the Vote for this Department £5 15s. 0d. for overtime.

From this Vote four Clerical Officers (£60–£200) were paid sums ranging from £61 11s. 3d. to £77 19s. 8d. for overtime. A Grade III Temporary Clerk (55s. 8d.—62s. 7d. per week inclusive) received a Royal Irish Constabulary Pension of £181 7s. 0d. in addition to a sum of £32 0s. 6d. from the Vote for this Department for overtime. A Temporary Grade I. Shorthand-Typist (48s. 3d.–53s. 10d. per week inclusive) received £14 14s. 6d. for overtime from this Vote, and a further sum of £39 11s. 6d. from the Oireachtas Vote for overtime work in connection with Dáil reports.

NOTE.—This Account includes a sum of approximately £791 in respect of Salaries, etc., of Staff temporarily lent to other Departments. The Accounts of other Departments include a sum of approximately £498 in respect of Salaries, etc., of Staff temporarily lent to this Department.

EINRÍ Ó FRIGHIL,

*Accounting Officer.*

14th November, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Pay	973,098	940,637 10 6	32,460 9 6	—
B.—Allowances ...	91,325	73,369 9 2	17,955 10 10	—
C.—Subsistence Allowances ...	20,000	5,803 9 3	14,196 10 9	—
D.—Travelling Expenses ...	20,000	13,114 14 7	6,885 5 5	—
E.—Clothing ...	28,050	27,613 5 9	436 14 3	—
F.—Accoutrements ...	300	60 8 4	239 11 8	—
G.—Barrack Bedding and Furniture ...	1,000	1,899 6 5	—	899 6 5
H.—Fuel, Light, and Water ...	15,000	14,449 9 11	550 10 1	—
I.—Incidental Expenses ...	5,900	2,702 18 10	3,197 1 2	—
J.—Transport Service ...	12,200	8,713 10 1	3,486 9 11	—
K.—Telegrams and Telephones	11,000	6,460 3 6	4,539 16 6	—
L.—Escort and Conveyance of Children under Children Act, 1908 ...	600	479 10 2	120 9 10	—
M.—Compensation for Damages and Losses ...	1,000	1,555 10 3	—	555 10 3
GROSS TOTAL ...£	1,179,473	1,096,859 6 9	84,068 9 11	1,454 16 8
			Surplus of Gross Estimate over Expenditure. £82,613 13 3	
			Deficiency of Appropriations in Aid realized. £3,215 3 11	
Deduct :—	Estimated.	Realized.		
N.—Appropriations in Aid ...	11,574	8,358 16 1	Net Surplus to be surrendered. £79,398 9 4	
NET TOTAL ...£	1,167,899	1,088,500 10 8		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	6,605 17 3



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

- A. and B.—The Gárda did not reach the full strength estimated. As regards Subhead B, the greater number of the Gárda in training or in reserve at the Depot caused an additional saving in cycling allowance. Rent, Locomotion, and Detective allowances were not payable to the extent anticipated.
- C. and D.—Estimates based on expenditure for the first six months of 1923-24, which, owing to the immaturity of the Gárda, did not form a reliable basis for a normal year. The possibility of elections to local bodies throughout An Saorstát, involving expenditure under these Subheads during the year, was allowed for, but did not materialise.
- E.—Estimated as closely as possible.
- F.—Renewals of accoutrements were not found necessary to the extent anticipated.
- G.—Excess mainly due to the cost of fenders for Gárda Stations for which provision was made in 1923-24, but which were not delivered in time to have payment made in that financial year. Sanction for the excess was conveyed in Department of Finance Minute No. S. 60/23/25.
- H.—Estimate allowed for possible additional stations.
- I.—Estimate conjectural. The probable cost of miscellaneous maintenance services such as chimney cleaning, whitewashing, cleaning dry closets and ashpits, at Gárda Stations was not at the time known.
- J.—Anticipated repairs to Motor Transport vehicles were not required. Advances on a repayment basis to Officers to purchase motor cars for use on duty were not as numerous as anticipated.
- K.—The estimate was made on the assumption that the equipment of all Gárda Stations with telephones would proceed at a more rapid rate than actually happened.
- L.—Estimate conjectural, but it was anticipated that an increased number of committals would take place since the Courts were functioning freely in normal conditions.
- M.—An exceptional Subhead, the expenditure under which it is impossible to foresee. The sanction of the Department of Finance for the excess was conveyed in Minute No. S. 60/23/25.
- N.—Advances made under Subhead J were not as numerous as anticipated, and repayments were proportionately fewer.

			£	s.	d.
Repayment of advances	...	...	7,141	17	6
Miscellaneous Receipts	...	...	1,216	18	7
			<hr/>		
			£8,358	16	1

A sum of £180 17s. 3d. is included above, being the charge to General Prisons Board for use of Gárda Síochána motor transport in conveying prisoners, under escort, from Railway termini in Dublin to Gaol, Court, etc. :—

			£	s.	d.
1922-23	...	...	1	3	3
1923-24	...	...	83	13	3
1924-25	...	...	96	0	9
			<hr/>		
			£180	17	3

## EXTRA REMUNERATION (exceeding £50).

An Officer received a gratuity of £505 10s. 0d. from the Army Vote in respect of services as General Officer Commanding the Forces. (Department of Finance, S.4/330/24).

DEPARTMENT OF JUSTICE,  
30th November, 1925.

ÉINRÍ Ó FRIGHIL,  
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.

## DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the COMMISSIONER of POLICE, the POLICE COURTS, and 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 ... ..	15,237	14,185 2 6	1,051 17 6	—
B.—Pay, Extra Pay, &c., of the Force ... ..	253,146	238,269 19 11	14,885 0 1	—
C.—Clothing and Equipment	3,382	3,294 1 8	87 18 4	—
D.—Transport Service ...	571	1,482 5 4	—	911 5 4
E.—Law Expenses ... ..	388	391 6 8	—	3 6 8
F.—Incidental Expenses ...	971	1,187 12 0	—	216 12 0
G.—Telegrams and Telephones	1,234	1,246 0 5	—	12 0 5
H.—Travelling ... ..	436	379 18 9	56 1 3	—
I.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ... ..	45	125 2 4	—	80 2 4
K.—Pensions ... ..	66,002	67,684 9 8	—	1,682 9 8
KK.—Compensation under Article 10 of the Treaty ...	63,792	65,126 6 6	—	1,334 6 6
KKK.—Workmen's Compensation ... ..	—	17 0 0	—	17 0 0
GROSS TOTAL ...£	405,204	393,380 5 9	16,080 17 2	4,257 2 11
			Surplus of Gross Estimate over Expenditure. £11,823 14 3	
			Surplus of Appropriations in Aid realized. £1,743 0 2	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ...	61,221	62,964 0 2	Total Surplus to be surrendered. £13,566 14 5	
NET TOTAL ...£	343,983	330,416 5 7		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	280 11 0



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

- A.—Decrease in Bonus and payment of reduced inclusive salary to District Justices.
- B.—The Estimate was taken for a strength of 1,322 less £13,321 for probable vacancies *i.e.*, for approximate strength over the year of 1,237. The actual average strength was 1,187. In addition, the members of the Force who retired on pension and with compensation under Article 10 of the Treaty, were replaced by recruits at the minimum rate of pay.
- C.—Estimated as closely as possible.
- D.—The supply of a Ford Touring Car, a Ford Van, and a Morris Cowley Car, was sanctioned by Department of Finance letters No. S17/1/25 of 30th January and 5th February, 1925. The total cost of these vehicles was £485 10s. The transfer of the sum of £356 6s. 7d. to the Vote for Property Losses Compensation in respect of the Studebaker Car attached to the transport service was directed by Department of Finance letter No. S.17/2/24 of 2nd February, 1925. The covering sanction of the Minister for Finance for the excess expenditure on this, and the excesses incurred on other Subheads was conveyed in Minute S/60/26/25.
- E.—Estimated as closely as possible.
- F.—The cost of publication of Traffic Regulation Notices in the public press was greater than anticipated, and there was also an increase in the cost of laundry work. The latter excess was fully covered by the deductions made from the members of the Force.
- G.—Variable nature of the service.
- H.—Variable nature of the service.
- I.—The number of committals to Industrial Schools directed by District Justices was considerably above the average of recent years.
- K.—The excess is due to the voluntary retirement of 39 members of the Force, on full pension, during the year. The retirement of such a large number could not be anticipated.
- KK.—During the year 344 members of the Force retired under Article 10 of the Treaty. The excess is due to a large number of them having been retired at earlier dates than anticipated.
- KKK.—Payments to a Barrack Servant injured in the course of his employment. (Department of Finance letter No. P. 7/9/25 of 9th June, 1925).

				Estimated.	Realized.
L.—Appropriations in Aid:—				£	£ s. d.
Police Tax	...	...	...	52,098	52,129 13 8
Hackney Car, Carriage, &c., Licences	...	...	...	3,389	4,482 10 6
Fines and Fees, District Courts	...	...	...	4,076	4,207 17 6
Publicans', Pedlars' and Chimney Sweepers' Fees	...	...	...	381	394 13 0
Incidental Revenue	...	...	...	1,277	1,749 5 6
TOTAL				£61,221	£62,964 0 2
EXTRA RECEIPTS—					
					£ s. d.
Firearm Licences	...	...	...	...	270 0 0
Restitution Money	...	...	...	...	11 0
Proceeds of Sale of Motor Car	...	...	...	...	10 0 0
TOTAL				...	£280 11 0

This Account includes the sum of £107 14s. 10d. in respect of the salary of a member of the Staff temporarily on loan to another Department.

The sum of £466 9s. 3d. was paid from the Vote for Department of Local Government, and the sum of £81 14s. 4d. from the Vote for Land Commission, in respect of officers on loan to the Dublin Metropolitan Police Department.

ÉINRÍ Ó FRIGHIL,

30th November, 1925.

*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.*

## GENERAL PRISONS BOARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.
OFFICE OF GENERAL PRISONS BOARD.						
A.—Salaries, Wages, and Allowances ...	8,402	8,065 11 1	336	8 11	—	—
B.—Travelling and Incidental Expenses ...	400	284 13 6	115	6 6	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers, including uniform ...	87,280	74,050 15 9	13,229	4 3	—	—
D.—Vicuallling ...	31,000	13,814 3 9	17,185	16 3	—	—
E.—Clothing, Bedding, Furniture, &c. ...	9,500	5,576 10 11	3,923	9 1	—	—
F.—Medicines, Surgical Instruments, &c. ...	500	416 1 0	83	19 0	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c. ...	12,000	9,528 1 9	2,471	18 3	—	—
H.—Rent, &c. ...	285	234 15 5	50	4 7	—	—
I.—Escort and Conveyance ...	8,000	11,175 15 5	—	—	3,175	15 5
J.—Ordinary Repairs ...	5,000	1,743 1 1	3,256	18 11	—	—
K.—Extraordinary Repairs ...	9,000	5,784 3 9	3,215	16 3	—	—
L.—Fine Fund ...	5	—	5	0 0	—	—
M.—Travelling and Incidental Expenses ...	3,000	1,103 5 1	1,896	14 11	—	—
MM.—Telegrams & Telephones	400	477 15 1	—	—	77	15 1
N.—Maintenance of Children of Female Prisoners ...	13	13 0 0	—	—	—	—
O.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	12,000	11,271 19 3	728	0 9	—	—
P.—Gratuities to Prisoners ...	450	343 17 9	106	2 3	—	—
Q.—Contributions to Discharged Prisoners' Aid Societies	150	50 0 0	100	0 0	—	—
Q.1.—Manufacturing Department ...	—	3,054 12 5	—	—	3,054	12 5
GROSS TOTAL £	187,385	146,988 3 0	46,704	19 11	6,308	2 11
			Surplus of Gross Estimate over Expenditure. £40,396 17 0			
			Deficiency of Appropriations in Aid realized. £1,435 4 11			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid ...	2,500	1,064 15 1	Net Surplus to be surrendered. £38,961 12 1			
NET TOTAL £	184,885	145,923 7 11				



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

Estimated daily average number of Prisoners	... 1,600
Actual daily average number of Prisoners	... 1,013

- A.—Bonus fluctuations and changes in personnel account for saving.
- B.—Estimated as closely as possible.
- C.—Savings due to the reduction in number of committals rendering it unnecessary to employ the full temporary staff provided for, and Bonus fluctuations.
- D.—The reduction in the number of prisoners to be provided for as compared with the estimated number, and favourable prices of commodities, account for the saving.
- E.—The requirements under this head were not as great as anticipated, owing to reduced number of prisoners to be provided for.
- F.—Reduced number of prisoners.
- G.—Lighting to the normal extent not available at Mountjoy, owing to work of installation of electric light being in progress. Breakdown in lighting at Limerick, Sligo and Waterford, and lower cost of coal than anticipated, account for this saving.
- H.—Only portion of the rents due out of Sunday's Well Prison became chargeable to Prisons Vote, owing to occupation of that Prison by the Military.
- I.—The activities of Garda Síochána and changes of venue of prisoners for trial, account for the excess in this case.
- J.—Savings due to impossibility of carrying out ordinary maintenance work owing to Trade Staff being employed on works under "Extraordinary Repairs."
- K.—The elimination of the work provided for at Kilkenny, and the carrying out of the other works by Prison Trade Staffs and Prison Labour, account for the saving.
- L.—No grants from Fines Fund made during the Year.
- M.—The number of transfers was not as great as anticipated when Estimate was framed.
- MM.—Estimated as closely as possible by the Post Office.
- O.—The Estimate is based on figures supplied by the various Mental Hospitals.
- P.—Owing to reduced number of prisoners, payments under this Subhead were not as great as anticipated.
- Q.—The necessity for grants to the Borstal Association in respect of discharged Borstal Inmates did not arise during the year, hence the saving.
- Q.1.—The amount is the excess of payments over receipts, the demands on the Manufacturing Department not being as great as anticipated when the Estimate was framed.
- R.—The output from the Manufacturing Department was not as great as anticipated, hence the deficiency in Appropriations in Aid.
- The excesses under Subheads I, MM, and Q.1. have been sanctioned by Minister for Finance per letter of 17th November, 1925, S.60/20/25.

MACDERMOT,

*Vice-Chairman and Accounting Officer.*

OFFICE OF GENERAL PRISONS BOARD,  
DUBLIN CASTLE,  
1st December, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*





## DISTRICT JUSTICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ... ..	34,167	31,135 1 3	3,031 18 9	—
B.—Travelling ... ..	6,658	6,230 6 6	427 13 6	—
C.—Transfer Expenses ...	500	—	500 0 0	—
D.—Incidental Expenses ...	200	40 18 1	159 1 11	—
TOTAL ...£	41,525	37,406 5 10		—
Surplus to be surrendered ... ..			£ 4,118 14 2	

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

A. and B.—District Justices co-operated very generously in a scheme of leave arrangements which to a large extent obviated the necessity for appointing Deputy Justices.

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 so great as had been anticipated.

NOTE.—This Account includes a sum of approximately £492 salary paid to a District Justice while acting in the capacity of Chairman of the Board of Assessors under the Military Service Pensions Act, 1924.

ÉINRÍ Ó FRIGHIL,  
*Accounting Officer.*

14th November, 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.*

SUPREME COURT OF JUDICATURE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT OF JUDICATURE and of the REGISTRY OF DEEDS 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 ... ..	104,714	93,500 15 10	11,213	4 2	—	—
B.—Scrivenery ... ..	4,290	3,359 6 0	930	14 0	—	—
C.—Incidental Expenses ... ..	680	533 9 5	146	10 7	—	—
D.—Telegrams and Telephones ... ..	370	309 1 2	60	18 10	—	—
E.—Compensation to District Probate Registrars ... ..	214	214 0 0	—	—	—	—
F.—Bankruptcy (King's Bench Division) Costs of Official Assignee ... ..	120	—	120	0 0	—	—
FF.—Remuneration of Official Court Stenographers ... ..	—	498 11 4	—	—	498	11 4
TOTAL FOR SUPREME COURT ... ..	£ 110,388	98,415 3 9	12,471	7 7	498	11 4
REGISTRY OF DEEDS.						
G.—Salaries, &c., ... ..	22,290	19,274 11 1	3,015	8 11	—	—
H.—Incidental Expenses ... ..	20	5 4 5	14	15 7	—	—
I.—Transcription of Memorials ... ..	2,470	1,838 13 9	631	6 3	—	—
TOTAL FOR REGISTRY OF DEEDS ... ..	£ 24,780	21,118 9 3	3,661	10 9	—	—
COUNTY COURT APPEALS ACT, 1924.						
J.—Salaries ... ..	—	2,055 11 0	—	—	2,055	11 0
GROSS TOTAL ... ..	£ 135,168	121,589 4 0	16,132	18 4	2,554	2 4
			Surplus of Gross Estimate over Expenditure. £13,578 16 0			
Deduct :—			Surplus of Appropriations in Aid realized. £1,244 13 4			
K.—Appropriations in Aid ... ..	2,305	3,549 13 4	Total Surplus to be surrendered. £14,823 9 4			
NET TOTAL ... ..	£ 132,863	118,039 10 8				



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

- A.—Due to vacancies, to the discontinuance of Assizes, and to fall in cost of living.
- B.—Due to saving effected on the reorganization of the Central Scrivenery Office being greater than estimated.
- C.—Mainly due to reduced expenditure on postage, etc., in Land Registry.
- D.—Casual variation.
- F.—Expenditure under this Subhead is of irregular occurrence.
- FF.—Additional Subhead authorized by Department of Finance minutes dated 6th August, 1924, and 19th September, 1924, (E.32/31/24).
- G.—Due to vacancies, created mainly by transfers to other Departments, and to fall in cost of living.
- H.—Casual variation.
- I.—Due to unfilled vacancies among Transcribing Clerks.
- J.—Charge in respect of Salaries, etc., of Commissioners and Criers under County Court Appeals Act, 1924, authorized by Department of Finance Minute dated 17th January, 1925, (S.10/10/24).

## K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Land Judges Office—Duty on Estates ... ..	100	11 0 0
Bankruptcy—Percentages ... ..	2,000	3,399 6 8
Custodian of Enemy Property ... ..	25	37 7 6
*Registry of Business Names ... ..	180	73 12 6
Unemployment Insurance—Refund of Employers' Contributions paid during 1923–24 in respect of certain Land Registry Officers assimilated to permanent grades with effect as from 1st August, 1923 ... ..	—	28 6 8
	£2,305	£3,549 13 4

## EXTRA REMUNERATION (exceeding £50).

From this Vote a District Probate Registrar (£83) received £99 15s. 0d., as compensation in respect of Revenue Grants.

From the Vote for Intermediate Education a Registrar, King's Bench Division, (£700–£900) received £65 12s. 6d.

This Account includes a sum of approximately £6,130 in respect of Staff on loan to other Departments.

The Account of the Ordnance Survey includes a sum of approximately £1,590 in respect of Staff on loan to the Land Registry.

\*Administered as from 1st November, 1924, by the Department of Industry and Commerce pursuant to Ministers and Secretaries Act, 1924. Receipts under this head accordingly ceased as from that date.

E. J. WALSH,  
*Accounting Officer.*

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General,*

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ... ..	12,569	12,199 17 9	369 2 3	—
B.—Vicuallling (Net), etc. ...	5,035	3,817 18 1	1,217 1 11	—
C.—Uniforms, Clothing for Patients, etc. ... ..	1,245	975 14 9	269 5 3	—
D.—Medicines, Surgical Instruments, etc. ... ..	70	29 6 6	40 13 6	—
E.—Escort and Conveyance of Patients ... ..	40	12 4 9	27 15 3	—
F.—Allowances to Patients and Gratuities on Discharge	40	29 11 6	10 8 6	—
G.—Incidental Expenses ...	310	233 14 9	76 5 3	—
H.—Telegrams and Telephones ...	160	148 15 11	11 4 1	—
GROSS TOTAL ...£	19,469	17,447 4 0	2,021 16 0	—
FARM AND GARDEN : Receipts       £524 16 11 Expenditure    482 10 4			Surplus of Gross Estimate over Expenditure. £2,021 16 0	
Surplus applied in reduction of charge against Subhead B. ... £42 6 7			Surplus of Appropriations in Aid realized. £1,190 6 8	
Deduct :—			Total Surplus to be surrendered. £3,212 2 8	
I.—Appropriations in Aid ...	3,726	4,916 6 8		
NET TOTAL ...£	15,743	12,530 17 4		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ... ..	—	7 11 10
Number of Criminal Lunatics estimated for ...		150
Daily Average number of Criminal Lunatics maintained		141



## 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 and retirements, the incoming attendants receiving minimum Salary.
- 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 £157 13s. 5d. 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 saving on estimate for tobacco, owing to a supply of free tobacco from Customs Authorities.
- H.—Casual variation.
- I.—Surplus due to average number of Northern Ireland patients being greater than estimated, and the proposed transfer of nine patients not having being carried out. This surplus was partly counteracted by many attendants not taking their rations in the Asylum on their pass days. (*Cf.* notes on the corresponding savings under Subhead B).

T. J. CONSIDINE,  
*Accounting Officer.*

21st September, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ...	7,106	6,701 7 6	404 12 6	—
B.—Incidental Expenses ...	70	52 9 5	17 10 7	—
TOTAL ...£	7,176	6,753 16 11		—
Surplus to be surrendered ... £			422 3 1	

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

- A.—Savings chiefly due to the non-filling of vacancy in the post of Deputy Keeper of the Records (£124) ; to the transfer of two copyists (£99 and £137 per annum) to the Department of External Affairs as from 1st August, 1924, and 1st February, 1925, respectively ; and to the non-employment of a Fireman during the winter months (£13) ; saving of Bonus on above salaries and reduced rate for period September, 1924, to February, 1925 (£163 6s. 8d.).
- B.—Casual savings, chiefly due to allowance by the Department of Posts and Telegraphs of money previously paid to that Department for Telephone Service, and to non-transmission of Records from Crown and Peace Offices.

## EXTRA REMUNERATION (exceeding £50).

One Assistant Keeper received a sum of £178 6s. 2d. (inclusive of Bonus) for acting as Assistant Commissioner of Intermediate Education.

One Assistant Keeper received a sum of £81 15s. for acting as Examiner to the Commissioners of Intermediate Education.

One Clerical Officer, on loan to the Department of Finance, received a special allowance from the Department of Finance of £84 19s. 4d., Bonus on allowance being paid by the Public Record Office.

JAMES F. MORRISSEY,  
*Accounting Officer.*

28th July, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



# DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH, 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 ... ..	98,327	85,679 3 0	12,647 17 0		—	
B.—Travelling, &c., of Inspectors	11,200	9,475 18 10	1,724 1 2		—	
BB.—Expenses in connection with International Congresses ... ..	—	53 7 11	—		53 7 11	
C.—Salaries of Auditors ...	15,750	11,813 5 4	3,936 14 8		—	
D.—Travelling, &c., of Auditors	4,800	3,382 18 1	1,417 1 11		—	
E.—Law Costs ... ..	150	16 1 0	133 19 0		—	
F.—Inquiries ... ..	2,000	906 1 8	1,093 18 4		—	
G.—Vaccine Lymph Supply ...	1,700	1,676 6 5	23 13 7		—	
H.1.—Incidental Expenses ...	770	1,003 2 5	—		233 2 5	
H.2.—Telegrams and Telephones	560	455 1 10	104 18 2		—	
I.—Grant under Supreme Court of Judicature (Ireland) Act, 1907 (Grant in Aid)	7,352	7,352 0 0	—		—	
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,700	24,650 16 6	49 3 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. ... ..	13,500	13,209 2 10	290 17 2		—	
M.—Treatment of Venereal Diseases ... ..	6,500	6,136 9 11	363 10 1		—	

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 ...	5,500	5,399 3 4	100	16 8	—	—
O.—Medical Treatment, &c., of School Children ...	1,660	372 12 9	1,287	7 3	—	—
P.—Welfare of the Blind ...	7,500	6,970 8 10	529	11 2	—	—
Q.—Treatment of Tuberculosis	38,000	37,493 18 4	506	1 8	—	—
HOUSING, &c., GRANTS.						
R.—Grants to Local Authorities &c., under Housing (Ireland) Act, 1919 ...	5,000	2,685 13 10	2,314	6 2	—	—
S.—Grants to Municipal Authorities under Government Housing Scheme ...	381,060	281,060 0 0	100,000	0 0	—	—
T.—Grants to persons building or reconstructing Dwelling Houses ...	206,000	40,985 3 4	165,014	16 8	—	—
GROSS TOTAL ...£	832,109	540,776 16 2	291,618	14 2	286	10 4
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
U.1.—Appropriations in Aid (Ordinary Services) ...	3,500	23,848 9 11	£291,332 3 10			
U.2.—Appropriations in Aid (Office of Inspector of Lunatic Asylums). ...	244	274 0 0	Surplus of Appropriations in Aid realized.			
	3,744	24,122 9 11	£20,378 9 11			
NET TOTAL ...£	828,365	516,654 6 3	Total Surplus to be surrendered.			
			£311,710 13 9			
			Estimated.		Realized.	
			£ s. d.		£ s. d.	
Extra Receipts payable to Exchequer ...			—		11,816 12 1	

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

- A.—Numerous transfers of Inspectors and members of the Clerical Staff to other Departments, some retirements, and fall in Bonus rate.
- B.—Reduction of Staff and absence from official duty of several Inspectors who are acting temporarily as Commissioners in place of Local Authorities.
- BB.—New Subhead opened by direction of Department of Finance (letter S. 75/17/24, of 27th May, 1924). The expenditure incurred was made up of an annual subscription of 250 francs to the International Road Congress, a contribution of 200 francs to the International Union against Tuberculosis, and the travelling and subsistence allowance of a representative of the Department attending the Conference of the Union at Lausanne.



- C.—Vacancy in Inspectorship of Audits during the year, retirement of two Auditors, transfer of one to another Department, and reduction in salaries of three others.
- D.—See explanation under Subhead C.
- E.—The amount provided, though small, exceeded requirements.
- F.—Few schemes involving Local Inquiries under the Public Health or other Acts were promoted by Local Authorities.
- H. 1.—The excess is attributable to unforeseen claims payment of which was sanctioned by Department of Finance Minutes F. 129/18/24, of 3rd June, 1924, and S. 60/8/25, of 16th March, 1925.
- K.—No claims were received.
- O.—The activities of Municipal Authorities in adopting and developing schemes fell short of expectations.
- R.—Claims did not mature in the case of all schemes provided for, and the subsidy payable in respect of claims received was less than the provision considered necessary.
- S.—Progress of schemes was not so rapid as had been anticipated.
- T.—When the Estimate was framed, only a tentative figure could be arrived at. The Housing (Building Facilities) Act, 1924, under which the Grants were provided, did not become law until April, and, although projects for private building were initiated on an extensive scale, progress in actual construction was slow.
- U. 1.—Appropriations in Aid (Ordinary Services).

Nature of Receipt:—					Estimated.			Realized.		
					£	s.	d.	£	s.	d.
(a)	Auditors' Salaries to be repaid by Local Bodies	...	...	...	2,800	0	0	8,764	14	3
(b)	Expenses of Provisional Orders, etc., to be repaid by Local Bodies	...	...	...	700	0	0	1,271	1	3
(c)	Salaries of Staff on loan	...	...	...	—			13,808	10	5
(d)	Casual receipt	...	...	...	—			4	4	0
					£3,500	0	0	£23,848	9	11

- a) Large arrears in the audit of Accounts were overtaken during the year, and there was a corresponding increase in the amount of fees collected.
- (b) Receipts were greater than anticipated.
- (c) Receipts mainly due to the unforeseen retention on loan for the entire year of Staff engaged upon the administration of the Irish Land (Provision for Sailors and Soldiers) Act, 1919, whose salaries were recovered from the Colonial Office, and to the repayment of salaries of officers temporarily appointed to act as Commissioners in place of Local Authorities. Also the salaries of the Staff of the Roads Section of the Department were recovered from the Road Fund under the Roads Act, 1920.

#### EXTRA REMUNERATION exceeding £50).

From the Vote for Temporary Commissions, a Higher Executive Officer (£400-£500) received £68 15s. 0d. in respect of an allowance (£100 per annum) as Secretary to the Commission of Inquiry into the Administration in Dublin City and County.

From the Vote for this Department, a Medical Inspector (£700), received £172 13s. 10d. in respect of an allowance (£150 per annum plus Bonus) as Chief Medical Adviser; the Assistant Legal Adviser (£400) received £73 1s. in respect of an allowance (£150 per annum plus Bonus) for increased duties a Higher Executive Officer (£400-

£500) received £152 19s. 10d. in respect of an allowance (equivalent to the difference between his salary and £550 per annum plus Bonus) as Acting Head of Section ; and seven Clerical Officers (£80-£250) received sums varying from £77 11s. 8d., to £98 4s. in respect of overtime.

This Account includes a sum of approximately £11,715 in respect of Salaries of Staff temporarily on loan to other Departments.

E. P. McCARRON,  
*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT  
AND PUBLIC HEALTH,  
30th November, 1925.

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I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, 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, 1925, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	14,331	12,812 11 1	1,518 8 11	—	—	—
B.—Travelling Expenses ... ..	300	66 19 1	233 0 11	—	—	—
C.—Superintendent and District Registrars ... ..	5,440	5,365 12 8	74 7 4	—	—	—
D.—Legal Expenses ... ..	10	2 19 0	7 1 0	—	—	—
E.—Incidental Expenses ... ..	130	125 4 2	4 15 10	—	—	—
GROSS TOTAL ...£	20,211	18,373 6 0	1,837 14 0	—	—	—
			Surplus of Gross Estimate over Expenditure. £1,837 14 0			
			Surplus of Appropriations in Aid realized. £1,856 9 0			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>				
F.—Appropriations in Aid ...	1,400	3,256 9 0	Total Surplus to be surrendered.			
NET TOTAL ...£	18,811	15,116 17 0	£3,694	3 0	—	—

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

- A.—The saving was due to the non-filling of vacancies, to the transfer of two Clerical Officers to the Army Finance Department, and to the suspension and dismissal of a Clerical Officer.
- B.—The Senior Permanent Staff was reduced by the non-filling of the posts of Inspector of Registration and of a Superintendent. In consequence there was no officer available for Inspection duty, and this work was not done except in the most urgent cases.

- C.—Most of the saving on this Subhead (£74 on an Estimate of £5,440) was due to the amalgamation of Registrars' Districts and the consequent decrease of expenditure on rent of offices.
- D.—The expenditure on Legal Expenses depends on the number of prosecutions for non-compliance with the Registration Acts. Such prosecutions were few and the expenses small.
- E.—The saving was due to the expenditure on details of this Subhead being less than anticipated. The total saving is about 3 per cent. of the Estimate. It is difficult to leave a smaller margin in dealing with a number of small heads of expenditure which vary from year to year.
- F.—The Surplus realized is due to the unexpected demand for certified copies, caused by the new American Immigration Laws.

WILLIAM J. THOMPSON,  
*Registrar-General, Accounting Officer.*

GENERAL REGISTER OFFICE, DUBLIN,  
16th December, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## HOSPITALS AND CHARITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for Charges connected with HOSPITALS and INFIRMARIES, and certain MISCELLANEOUS CHARITABLE and other ALLOWANCES, including sundry GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
HOSPITALS AND INFIRMARIES.				
A.—Salaries, Board of Superintendence (Dublin Hospitals) ...	150	150 0 0	—	—
B.—Incidental Expenses, ditto	5	5 0 0	—	—
C.—Grants in Aid of Hospitals ...	15,850	15,850 0 0	—	—
D.—Grants to Public Infirmarys ...	223	222 14 7	5 5	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.				
E.—Concordatum Fund for Charitable Allowances ...	10	—	10 0 0	—
F.—Female Orphan House, Dublin Grant in Aid ...	500	500 0 0	—	—
TOTAL ...£	16,738	16,727 14 7		—
Surplus to be surrendered		... £	10 5 5	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.—No claim was received.

E. P. McCARRON,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT  
AND PUBLIC HEALTH.

29th October, 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, 1925, compared with the Sum Granted, for the Expenses 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 ...	3,157	3,394 14 1	—	237 14 1
B.—Travelling Expenses ...	370	389 8 9	—	19 8 9
C.—Incidental Expenses ...	120	126 19 11	—	6 19 11
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories	2,426	3,490 3 11	—	1,064 3 11
E.—Maintenance in Industrial Schools ...	93,762	92,128 9 0	1,633 11 0	—
F.—Places of Detention ...	509	533 11 5	—	24 11 5
GROSS TOTAL ...£	100,344	100,063 7 1	1,633 11 0	1,352 18 1
			Surplus of Gross Estimate over Expenditure. £280 12 11	
			Surplus of Appropriations in Aid realized. £995 1 4	
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £1,275 14 3	
G.—Appropriations in Aid ...	1,700	2,695 1 4		
NET TOTAL ...£	98,644	97,368 5 9		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			... —	0 3 9

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

A.—Excess due to (a) fluctuations in Bonus ; (b) increase in salary scale of Assistant Inspector ; (c) transfer of Clerical Officer on 1st April from Department of Local Government and Public Health ; (d) commission paid to Parental Money Collectors being greater than estimated :—*vide* Subhead G.

B. and C.—Expenditure under these Subheads cannot be accurately estimated.

D., E. and F.—Expenditure under these Subheads cannot be accurately estimated. The estimated daily average numbers and the actual daily average numbers were as follows :—

Subhead	Estimated No.	Actual No.
D.	115	95
E.	4,811	4,725
F.	5	6



Under Subhead D, excess due to special grants of £750 each to two institutions modified by savings in the amounts payable by way of ordinary maintenance charges. Subhead F., appointment of Attendant, Place of Detention, Summerhill, at a higher rate contributed to excess.

G.—The increase is due to the amount of Parental Money collected being greater than expected and to the receipt of allowances from the British Ministry of Pensions in respect of committed children.

EXTRA REMUNERATION (exceeding £50).

From the Vote of the General Prisons Board the Inspector of Reformatory and Industrial Schools received £350 as Medical Member of the Board. From the Vote of the Dublin Metropolitan Police two Collectors of Parental Money in Dublin received pensions of £75 and £58 0s. 8d., respectively, and the Superintendent, Summerhill Place of Detention, received from the Royal Irish Constabulary a pension of £69 6s. 8d.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(DEPARTMENT OF FINANCE),

30th November, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## DEPARTMENT OF AGRICULTURE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF LANDS AND AGRICULTURE, and of certain Services administered by that Department, including sundry Grants in Aid, and the Salaries and Expenses in connection with Technical Instruction from 1st April, 1924, to 1st June, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	121,442	108,120 4 4	13,321 15 8	—
B.—Travelling ... ..	10,710	10,290 4 9	419 15 3	—
C.—Special Services, Inquiries, &c. ... ..	2,195	790 7 6	1,404 12 6	—
D.—Incidental Expenses ... ..	1,340	776 9 7	563 10 5	—
D.1.—Telegrams and Telephones	1,362	1,316 10 0	45 10 0	—
E.—Collection of Agricultural and Trade Statistics ...	1,810	1,849 1 7	—	39 1 7
F.1.—Statutory Grants in Aid and other Grants, and Bonus of Staffs paid from Endowment, &c., Funds	72,966	67,126 6 3	5,839 13 9	—
F.2.—Trade and Industrial Scholarships ... ..	100	90 0 0	10 0 0	—
AGRICULTURAL EDUCATION AND RESEARCH.				
G.1.—Agricultural Education and Research ... ..	30,570	29,885 1 2	684 18 10	—
G.2.—Technical and Advisory Work in Agriculture (Grant in Aid) ...	5,160	4,493 14 7	666 5 5	—
G.3.—Experiments in Tobacco Production ... ..	2,343	1,977 13 11	365 6 1	—
LIVE STOCK.				
H.1.—Diseases of Animals (Grants in Aid) and Bonus of Staff	10,670	10,300 15 6	369 4 6	—
H.2.—Tuberculosis in Cattle ...	2,500	5,447 2 4	—	2,947 2 4
H.3.—Improvement of Horse-Breeding (Grant in Aid)	1,600	1,600 0 0	—	—
H.4.—Improvement of Dairy Cattle ... ..	12,906	11,485 0 0	1,421 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.5.—Goat Breeding ...	160	160 0 0	—	—
H.6.—Horse Breeding Act, 1918	300	268 6 9	31 13 3	—
H.7.—Veterinary Research Laboratory ...	1,400	1,473 11 0	—	73 11 0
H.8.—National Stud ...	5	—	5 0 0	—
LAND CULTIVATION.				
I.—Allotments ...	2,720	2,618 9 7	101 10 5	—
BOTANIC GARDENS.				
J.1.—Salaries, Wages and Allowances ...	9,260	8,285 10 8	974 9 4	—
J.2.—Travelling ...	40	17 1 11	22 18 1	—
J.3.—Incidental Expenses ...	25	51 1 4	—	26 1 4
J.4.—Purchase of Seeds, Plants, &c. ...	890	582 19 5	307 0 7	—
K.—Miscellaneous Development Schemes ...	500	100 0 0	400 0 0	—
GROSS TOTAL ...£	292,974	269,105 12 2	26,954 4 1	3,085 16 3
			Surplus of Gross Estimate over Expenditure. £23,868 7 10	
			Deficiency of Appropriations in Aid realized. £2,416 19 7	
<i>Deduct :—</i>	Estimated.	Realized.		
L.—Appropriations in Aid ...	31,542	29,125 0 5	Net Surplus to be surrendered.	
NET TOTAL ...£	261,432	239,980 11 9	£21,451 8 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 re-printing of any large number.

D.—Advertisements were not required to the extent expected, and a saving was effected by having them published in Irish and English on alternate days, and not as before in both languages in each issue. It was not necessary to supply uniforms to the extent expected.

D.1.—Casual variation.

E.—The travelling expenses in connection with the work of collecting agricultural statistics slightly exceeded the estimated cost. (Department of Finance, 3/4/25. S 60/13/25).

F.1.—Savings due to vacancies in Staffs of Local Committees and to fall in cost of living Bonus.

F.2.—The cost of these Scholarships up to 1st June, 1924, was slightly over-estimated.

G.1.—It had been expected that the Scheme for the provision of teaching in Agriculture at Universities would be taken up by another University College during the year, but actually it remained in operation (as in the previous year) only at one College.

G.2.—Savings due to vacancies in Staff and fall in cost of living Bonus.

G.3.—Owing to difficulty in 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.—Excess due to the increased activity shown by Local Authorities in putting the Order into force (Department of Finance, 13/11/25. S. 60/14/24), and greater promptitude in submitting their accounts for payment.

H.4.—Certain Cow Testing Associations did not eventually qualify for grants, and it was not found practicable to hold the proposed special course of lectures for Supervisors of these Associations.

H.6.—Fewer Inspections of Stallions for licensing under the Act were made than had been anticipated.

H.7.—The cost of completing investigations *re* Braxy proved greater than had been expected (Department of Finance, 28/11/24; 762/7).

I.—Claims for the cost of restoration to their original condition of land compulsorily acquired for allotments are mainly settled by arbitration. The number of cases in which a settlement was effected in the year was slightly less than expected.

J.1.—Savings due to vacancies in Staff and fall in cost of living Bonus.

J.2.—The Acting Keeper was not, owing to vacancies in Staff, in a position to travel as usual to sales and to other Botanic Gardens.

J.3.—Uniforms for certain members of the Staff had to be renewed earlier than had been anticipated (Department of Finance, 20/6/25; S. 60/29/24).

J.4.—As the Acting Keeper was unable to travel to sales, &c., there were fewer purchases of seeds and plants.

K.—The expenditure incurred was in connection with the production of a pure and healthy stock of seed potatoes. (Department of Finance, 31/10/24; S. 90/5/24).

M.—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.7 and K, was less than anticipated, the sum recoverable from the Development Fund was £19,425 3s. 9d., as against an estimate of £21,551.

Other causes of reduced receipts were :—

(a) Falling off in number of applications for licences, &c., under the Horse Breeding Act, 1918, owing to depression in horse-breeding; and

(b) Reduction in the sum recoverable from the Endowment in respect of Technical Officers owing to the transfer to another Department of the Economic Geologist.

Increased receipts under the heading "Miscellaneous" were due mainly to proceeds of sale of vaccine by the Veterinary Research Laboratory.



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 six established Veterinary Inspectors ... ..	2,318	2,317	7	6
Horse Breeding Act, 1918: Receipts from Licences, Appeals, &c. (Subhead H.6) ... ..	1,000	700	12	8
Miscellaneous (Rents, &c.) ... ..	150	357	0	7
Grants from Development Fund ... ..	21,551	19,425	3	9
Contributions from the Department's Endowment Fund (£1,600) and the Cattle Pleuro-Pneumonia Account (£525) in respect of Salaries of Clerical Staff transferred to Vote (Subhead A.) ... ..	2,125	2,125	0	0
Contribution from the Department's Endowment Fund in respect of Technical Staff transferred to Vote (Subhead A.) ... ..	4,398	4,199	15	11
	<u>£31,542</u>	<u>£29,125</u>	<u>0</u>	<u>5</u>

## EXTRA REMUNERATION (exceeding £50).

From this Vote four Lower Clerical Officers received sums varying from £57 0s. 8d. to £82 7s. 6d., and two Messengers, £60 0s. 11d. and £75 16s. 4d., respectively, for overtime.

This Account includes the sum of approximately £930 in respect of Staff lent to other Departments.

The Accounts of other Departments include the sum of approximately £1,967 in respect of salaries, &c., of Staff temporarily lent to this Department.

F. J. MEYRICK,  
*Secretary and Accounting Officer.*

30th November, 1925.

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, and the extension of Agricultural Schemes, for the Year ended 31st March, 1925.

Section of Act, 62 & 63 Vict., c. 50.	RECEIPTS.		PAYMENTS.		AMOUNT.	
	Section of Act, 62 & 63 Vict., c. 50.	AMOUNT.	Section of Act, 62 & 63 Vict., c. 50.	AMOUNT.	£	s. d.
15 (d)	BALANCE ON 1ST APRIL, 1924:— To credit of Endowment Fund ... ..	...	16 1 (d)	SEA FISHERIES.—Transferred to Department of Fisheries ... Inland Fisheries.—Transferred to Department of Fisheries ... Technical Instruction.—Transferred to Department of Education	7,150 0 0 3,500 0 0 36,000 0 0	0 0 0 0 0 0
				Sums collected after 31st March, 1922, on behalf of Northern Ireland:— Interest on Moneys on Deposit ... .. Purchase of Securities ... ..	142 18 9 350 0 0	9 0 0 0
15 (f)	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 Sum representing the amount of expenses formerly paid out of Oireachtas Grants in connection with instruction given in Ireland in Agriculture, exclusive of such instruction given in Elementary National Schools ... .. Grant in Aid under Section 49 of the Irish Land Act, 1909, 9 Edw. 7, c. 42 ... .. Grant for Agricultural Education and Research ... .. Grant in Aid for Improvement of Horse Breeding ... .. Grant for additional remuneration of part-time teachers ... .. Grant for Bonus of Staffs of Statutory Committees of Agriculture and Technical Instruction, and the Department's Endowment Fund Staff ... ..	...	16 1 (c) i. 16 1 (c) ii. 16 1 (e)	GRANTS SANCTIONED WITH THE CONCURRENCE OF THE MINISTER OF AGRICULTURE. County Boroughs ... .. Elsewhere than County Boroughs, and making inquiries, &c., and collecting information for the purposes of Technical Instruction ... .. Albert Agricultural College ... .. Munster Institute ... .. Athlone Agricultural Station ... .. Ballymore Agricultural Station ... .. Clonsilla Agricultural Station ... ..	9,600 0 0 4,800 0 0 19,000 0 0 29,888 10 1 1,600 0 0 482 18 8 33,243 7 7	0 0 0 0 0 0 1 0 0 0 8 0 7 7
				Payments.	£	s. d.
				Receipts.	£	s. d.
				3,958 0 0	3,958 0 0	0 0
				6,393 17 10 14,260 8 6 10,483 7 5 9,131 16 4 7,436 2 8 7,106 4 5	320 8 3 8,049 0 0 3,933 16 11 4,558 13 3 3,224 1 2 3,563 9 10	9 7 6 6 10 6 3 1 1 6 14 7



(A).  
ENDOWMENT FUND—continued.

Section of Act 62 & 63 Vict., c. 50.	RECEIPTS.		Section of Act 62 & 63 Vict., c. 50.	PAYMENTS.		AMOUNT.		
	AMOUNT.			AMOUNT.		AMOUNT.		
	£	s. d.		£	s. d.	£	s. d.	
15 (a)	LOCAL TAXATION (IRELAND) ACCOUNT.		GRANTS SANCTIONED— <i>continued.</i>		Payments.		Receipts.	
	On account of Sum formerly payable to the Commissioners of National Education under the Local Taxation (Customs and Excise) Act, 1890, 53 & 54 Vict. c. 60, s. 3 ...		Agricultural Teaching at Universities ...		1,178 13 7		—	
	Sum payable under the Agricultural and Technical Instruction (Ireland) (No. 2) Act, 1902, 2 E.w. 7, c. 33 ...		Economy Schools and Classes ...		7,563 2 11		326 2 3	
15 (b)	IRISH CHURCH TEMPORALITIES FUND.		College of Science ...		84 0 0		—	
	On account of Annual sum payable ...		Inherent Instruction in Agriculture ...		12,706 10 5		57 0 11	
	INTEREST ON SECURITIES AND ON MONEYS DEPOSITED ...		Veterinary College ...		4,662 16 11		2,450 6 1	
	AGRICULTURAL, &c., LOANS (REPAYMENTS) ...		Improvement of Live Stock other than Horses ...		6,425 1 1		1,264 11 7	
	MILK PRODUCTION (Cow-testing Associations and Dairy Herd Register) Grant from Development Fund ...		Milk Production ...		15,823 12 5		16,250 12 9	
	TECHNICAL AND ADVISORY WORK IN AGRICULTURE. Grant in Aid from Development Fund ...		Special Assistance to Shows and Agricultural Associations ...		14,817 8 3		1,095 15 6	
			Votes to County Committees of Agriculture.—		1,801 9 0		118 6 1	
			Annual Votes ...		46,188 0 0		5 0 0	
			Cost of Living Bonus ...		13,725 14 10		—	
			Temporary Additional Remuneration of Dairying ...		120 7 1		—	
			Improvement of Dairying ...		5,695 15 9		10 6	
			Agricultural, &c., Loans (Advances) ...		15,981 14 5		15,981 14 5	
			Congested Districts Schemes ...		31,978 12 6		4,931 4 1	
			Flax Scheme ...		2,856 12 1		145 8 10	
			Special Investigations ...		1,534 16 0		2,711 3 3	
			Rural and other Industries ...		700 17 2		872 4 4	
			Expenses re Sale of Food and Drugs Acts, Merchandise Marks, &c., Acts ...		2,022 1 1		662 11 8	
			Potato Industry ...		4,584 7 9		2 0	
			Technical and Advisory work in Agriculture ...		8,096 9 4		5 1 4	
			Marketing of Irish Produce ...		2,116 1 3		1,379 18 4	
			Expenses re weeds and Agricultural Seeds Act, Destructive Insects and Pests, &c., Acts ...		301 13 0		1,365 17 5	
			Technical and Clerical Assistance ...		5,134 16 7		52 19 2	
			Miscellaneous Expenses ...		550 0 6		8 15 9	
			Balance on 31st March, 1925 ...		...		44 5 0	
					...		388 7 7	
	TOTAL		TOTAL		£ 290,553 16 9		£ 290,553 16 9	

\* Net receipt.

STATEMENT OF SECURITIES held by the Department on  
31st March, 1925.

	£	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
Compensation Stock, 5 per cent. ... ..	350	0	0
TOTAL ... ..	£81,002	5	8

STATEMENT OF LOAN SECURITIES and Amounts repayable to  
the Department under Agreements, &c., on 31st March, 1925.

	£	s.	d.
For the purchase of Bulls ... ..	11,698	10	4
For the purchase of Stallions ... ..	1,312	13	4
For the erection of Fencing ... ..	2,615	15	0
For the purchase of Agricultural Implements; repair, &c., of Corn Mills; Building materials for Migrants, &c. ... ..	9,050	9	4
For Fruit-growing ... ..	54	14	0
For Spraying Materials ... ..	14	0	0
For repairing and equipping Scuteh Mills ... ..	112	0	0
Cavan Central Co-Operative Dairy and Agricultural Society, Limited, twenty-five fully paid £1 shares held ... ..	25	0	0
Sundry purchases of Bulls under Special Scheme for Congested Districts (maximum sum payable) ... ..	5,924	0	0
For experiments in Tobacco production (from Development Fund) ... ..	10,561	7	9
TOTAL ... ..	£41,368	9	9

(a) The minimum amount payable, if certain conditions are complied with, is 2,079.

(b) Principal, £8,000; interest accrued to 31st March, 1925, £2,561 7s. 9d.



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, 1925, and the balances available on the latter date.

	Total Amount of Allocations, &c.			Net Expenditure.			Balance 31st March, 1925.		
	£	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	1,898,051	7	1	—		
Interest accrued ...	13,710	2	6						
Bonus † ‡ ...	117,031	18	11						
Part-time Teachers ‡ ...	15,798	7	8						
Extra Expenses ‡ ...	11,661	6	0						
Elsewhere, &c. :—									
Allocations * ...	693,529	0	5	298,908	10	5	—		
Interest accrued ...	8,093	1	9						
Bonus ‡ ...	229,968	13	9						
Part-time Teachers ‡ ...	16,102	6	11						
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	298,908	10	5	—		
(4) Sea Fisheries (annual sum of £10,000 from 1900-1901 to 1921-22, and of £7,150 in 1922-23, 1923-24, and 1924- 25) ...	241,450	0	0						
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 Helvieck Harbour Works § ...	14,500	0	0						
TOTAL ...	2,234,309	17	6	2,234,309	17	6	—		

\* 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.

|| Including a sum of £15,000 transferred to the Department of Education in respect of the balance available for the purposes of Technical Instruction on 1st June, 1924, and a sum of £96 13s. 0d. transferred to the general funds of the Endowment Fund.

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

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund (Ireland), including the Cattle Pleuro-Pneumonia Account (Ireland) in the Year ended 31st March, 1925.

RECEIPTS.		AMOUNT.		GENERAL CATTLE DISEASES FUND (IRELAND) :—		PAYMENTS.		AMOUNT.	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1924	...	...	...	...	...	...	...	...	...
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	...	...	...	...	...	...	...	...	...
Proportion of Fines	...	...	...	...	...	...	...	...	...
Transferred from Oireachtas Vote (Vote 43, Subhead H2) in respect of part compensation for slaughter of Tuberculous Cattle	...	...	...	...	...	...	...	...	...
1,817	17 3	14,649	19 7	...	...	...	...	...	...
TOTAL	...	£26,145	10 7	...	...	...	...	...	...
CATTLE PLEURO-PNEUMONIA				ACCOUNT FOR IRELAND				PART OF THE GENERAL CATTLE DISEASES FUND) :—	
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1924	...	...	...	...	...	...	...	...	...
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	...	...	...	...	...	...	...	...
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	...	...	...	...	...	...	...	...
Oireachtas Grant in respect of Bonus of Staff	...	...	...	...	...	...	...	...	...
1,550	15 6	10,300	15 6	...	...	...	...	...	...
Proceeds of Sales of carcases of animals slaughtered in connection with—	...	...	...	...	...	...	...	...	...
(a) Swine Fever	...	...	...	...	...	...	...	...	...
(b) Foot-and-Mouth Disease	...	...	...	...	...	...	...	...	...
Transferred from the General Cattle Diseases Fund (57 & 58 Vict., c. 57, s. 73 (3))	...	...	...	...	...	...	...	...	...
5	11 Nil.	...	...	...	...	...	...	...	...
TOTAL	...	£10,306	6 11	...	...	...	...	...	...



(C).

## ACCOUNTS OF THE EXPENDITURE on Development Fund Schemes in the Year ended 31st March, 1925.

(This expenditure was defrayed, in the first instance, out of the Vote for the Department of Agriculture, 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.		£ s. d.
Balance on 1st April, 1924	494 19 1	Grant in Aid (Subhead G.2) transferred to Endowment Fund ...	4,493 14 7
Issues from Development Fund	4,006 0 0		
		GROSS TOTAL EXPENDITURE *	4,493 14 7
		Balance on 31st March, 1925 (Surplus Grant) ...	7 4 6
	£4,500 19 1		£4,500 19 1

### II.—EXPERIMENTS IN TOBACCO PRODUCTION.

	£ s. d.		£ s. d.
Balance on 1st April, 1924 ...	303 14 1	Grants to Experimenters, Reports, &c. (Subhead G.3)	1,977 13 11
Issues from Development Fund	1,697 0 0		
		GROSS TOTAL EXPENDITURE †	1,977 13 11
		Balance on 31st March, 1925 (Surplus Grant) ...	23 0 2
	£2,000 14 1		£2,000 14 1

### III.—IMPROVEMENT OF DAIRY CATTLE.

	£ s. d.		£ s. d.
Balance on 1st April, 1924	2,105 5 4	Grant transferred to Endowment Fund ...	11,485 0 0
Issues from Development Fund	9,683 0 0		
		GROSS TOTAL EXPENDITURE ‡	11,485 0 0
		Balance on 31st March, 1925 (Surplus Grant) ...	303 5 4
	£11,788 5 4		£11,788 5 4

\* Further net expenditure in the year 1924-25 on these purposes amounting to £1,728 6s. 2d. has been defrayed from the Department's Endowment Fund, and £508 11s. 2d. in respect of Cost of Living Bonus from Vote.

† Further net expenditure in the year 1924-25 on these purposes amounting to £172 11s. 0d. has been defrayed from the Department's Endowment Fund (Subhead, "Special Investigations"), and £107 17s. 7d. in respect of Cost of Living Bonus from Vote.

‡ Further net expenditure of £2,259 15s. 10d. was incurred from the Endowment Fund in the year 1924-25 on these purposes.

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

## IV.—GOAT BREEDING.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
	£ s. d.		£ s. d.
Issues from Development Fund	160 0 0	Expenditure ...	160 0 0
	<u>£160 0 0</u>		<u>£160 0 0</u>

## V.—VETERINARY RESEARCH LABORATORY.

£	s.	d.	£	s.	d.
Balance on hand on 1st April, 1924	...	...	461	12	8
Issues from Development Fund	1,039	0	0		

## VI.—MISCELLANEOUS DEVELOPMENT SCHEMES.

	£	s.	d.		£	s.	d.
Balance on hand on 1st April, 1924	37	1	8	Propagation of seed potatoes immune to disease	100	0	0
Issues from Development Fund	63	0	0	Balance on 31st March, 1925 (Surplus Grant)		1	8
	£100	1	8		£100	1	8



	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 ...	5,160	4,493 14 7
Experiments in Tobacco Production ...	2,343	1,977 13 11
Improvement of Dairy Cattle ...	11,988	11,485 0 0
Goat Breeding ...	160	160 0 0
Veterinary Research Laboratory ...	1,400	1,208 15 3
Miscellaneous Development Schemes ...	500	100 0 0
£	21,551	19,425 3 9

F. J. MEYRICK,  
Secretary and Accounting Officer.

## SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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, including sundry Grants in Aid, administered by the DEPARTMENT OF EDUCATION, and certain Expenses in connection with Technical Instruction from 1st April, 1924, to 1st June, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>INSTITUTIONS OF SCIENCE AND ART.</b>				
A.1.—Salaries, Wages, and Allowances ...	57,522	44,915 14 3	12,606 5 9	—
A.2.—Travelling ...	360	234 8 2	125 11 10	—
A.3.—Incidental Expenses ...	1,375	1,042 14 8	332 5 4	—
<b>NATIONAL MUSEUM.</b>				
A.4.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—
A.5.—Fittings, Materials, &c.	500	218 9 1	281 10 11	—
<b>NATIONAL LIBRARY.</b>				
A.6.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—	—
<b>SCHOOL OF ART.</b>				
A.7.—Accessories, Models and Materials ...	450	338 5 4	111 14 8	—
A.8.—Scholarships, Prizes, &c.	647	249 13 10	397 6 2	—
A.9.—Exhibition of Irish Art	250	250 0 0	—	—
<b>COLLEGE OF SCIENCE.</b>				
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 ...	6,028	4,188 2 10	1,839 17 2	—
<b>TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£</b>	72,782	57,037 8 2	15,744 11 10	—



## SCIENCE AND ART—continued.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<b>GEOLOGICAL SURVEY OF IRELAND.</b>				
B.1.—Salaries, Wages, and Allowances ... ..	2,264	2,155 6 2	108 13 10	—
B.2.—Travelling ... ..	250	155 2 11	94 17 1	—
B.3.—Incidental Expenses ...	50	37 6 5	12 13 7	—
<b>TOTAL FOR GEOLOGICAL SURVEY ...£</b>	<b>2,564</b>	<b>2,347 15 6</b>	<b>216 4 6</b>	<b>—</b>
Technical Instruction Services from 1st April, 1924, to 1st June, 1924.				
<b>SCHOOLS OF SCIENCE AND ART, &amp;c.</b>				
C.1.—Annual Grants to Schools and Classes of Science and Art and Technical Instruction ... ..	1,126	1,125 12 0	8 0	—
C.2.—Grants for Drawing and Manual Instruction in Miscellaneous Schools ... ..	288	287 9 0	11 0	—
<b>TOTAL FOR SCHOOLS OF SCIENCE AND ART, &amp;c. ...£</b>	<b>1,414</b>	<b>1,413 1 0</b>	<b>19 0</b>	<b>—</b>
D.—Examinations in Courses of instruction conducted in Technical Schools	3	2 6 9	13 3	—
<b>GROSS TOTAL £</b>	<b>76,763</b>	<b>60,800 11 5</b>	<b>15,962 8 7</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure.	
			£15,962 8 7	
			Deficiency of Appropriations in Aid realized.	
			£717 8 4	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Net Surplus to be surrendered.	
E.—Appropriations in Aid ...	3,547	2,829 11 8		
<b>NET TOTAL ...£</b>	<b>73,216</b>	<b>57,970 19 9</b>	<b>£15,245 0 3</b>	

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

- A.1.—Savings due to the large number of vacancies in the Staff of the Science and Art Institutions.
- A.2.—Savings due to the fact that the normal travelling of the College of Science Staff was curtailed: the usual visits of the Museum officials to other Museums and Collections did not take place owing to shortage of Staff; and purchases of Museum Specimens or Books did not necessitate travelling of the members of the Staff of the National Museum or National Library.
- A.3.—The electrical power in the College of Science was not nearly so expensive as anticipated, and advertisements were considerably reduced.
- A.5.—Owing to the occupation of part of the Museum premises by the Government, no new cases were ordered and the usual supplies were not needed.
- A.7.—Materials for Models, etc., were not required to the extent anticipated.
- A.8.—Savings due to the fact that it was not possible to organize the full number of Summer Courses for teachers for which provision had been made.
- 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.—Owing to proposed changes in the administration of the College of Science the normal activities of the College were curtailed.
- B.1.—Savings due to vacancies in Staff.
- B.2.—Savings due to the fact that a representative was not sent to the International Congress of Agrogeology at Rome in April, 1924, in respect of which provision for travelling expenses had been made; and also to the fact that the Geologists were engaged in Field Work near Dublin thereby saving the expense of long railway journeys.
- B.3.—No expensive instruments were required by the Staff during the year.
- E.—Deficiency due to the decrease in the number of pupils attending the college of Science.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Fees for Tuition in School of Art and College of Science ...	2,250	1,348	0	3
Fees of Candidates for Examinations ... ..	12	28	2	6
Sundry Fees ... ..	10	35	15	10
Amount paid by Department of Lands and Agriculture for Service of Acting Lecturer, College of Science ...	—	142	13	1
Receipts from Church Temporalities Fund (formerly payable from Endowment Fund of Department of Agriculture) ... ..	1,275	1,275	0	0
	£3,547	£2,829	11	8

## EXTRA REMUNERATION (exceeding £50).

From this Vote two Lecturers in the College of Science received a Gratuity of £100 each for extra duties during the year 1923-24. One of these Lecturers received in addition £5 3s. 6d. from the Technical Instruction Vote for acting as Examiner at Technical School Examinations and £21 from the Vote for Department of Industry and Commerce for acting as Chief Gas Examiner.

From this Vote a Demonstrator in the College of Science received £35 for conducting Summer Courses and from the Vote for the Department of Industry and Commerce £50 for services as Gas Referee.

From the Vote for the Department of Agriculture a Lecturer in the College of Science received £250 as Principal of the Albert Agricultural College, Glasnevin.



From the Vote for Technical Instruction a Lecturer received £17 12s. 6d. as Examiner at Technical Schools Examination. This Lecturer received also £29 15s. from the Vote for the Civil Service Commission and £45 11s. 8d. from the Government of Northern Ireland as Examiner at Civil Service and Technical School Examinations respectively.

From the Intermediate Education Board the Headmaster, School of Art, a Professor, a Lecturer and a Demonstrator in the College of Science received respectively £65 4s. 9d., £81 9s. 9d., £60 2s. and £58 4s. for acting as Examiners at Intermediate Examinations. In addition the Headmaster, School of Art, received £55 5s. from the Vote for the Department of Posts and Telegraphs for Stamp Designs and £35 from the Vote for the Office of Public Works for services in connection with the Griffith-Collins Memorial; and the Professor and Demonstrator in the College of Science received £4 7s. and £7 14s. 6d. respectively, from the Vote for Technical Instruction for acting as Examiners at Technical School Examinations.

27TH NOVEMBER, 1925.

SEÓSAMH O NÉILL,  
*Secretary and Accounting Officer.*

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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., 1924-25.

		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, 1924	...	2,151 15 8	1,854 17 2	4,224 3 0
Grants in Aid, 1924-25	... ..	1,000 0 0	2,600 0 0	2,000 0 0
TOTAL	... ..	3,151 15 8	4,454 17 2	6,224 3 0
Expenditure, 1924-25	... ..	2,258 17 4	3,984 6 9	1,963 8 7
Balance on 31st March, 1925	... £	892 18 4	470 10 5	4,260 14 5

STATEMENT OF SECURITIES held on 31st March, 1925, 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

SEÓSAMH O'NEILL,  
*Secretary and Accounting Officer.*



## ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ...	52,821	45,470 19 0	7,350 1 0	—
B.—Travelling Expenses ...	650	537 11 8	112 8 4	—
C.—Stores, &c. ...	1,750	1,778 6 3	—	28 6 3
D.—Incidental Expenses ...	860	955 16 10	—	95 16 10
GROSS TOTAL ...£	56,081	48,742 13 9	7,462 9 4	124 3 1
			Surplus of Gross Estimate over Expenditure. £7,338 6 3	
			Surplus of Appropriations in Aid realized. £1,976 8 1	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	1,780	3,756 8 1	Total Surplus to be surrendered.	
NET TOTAL ...£	54,301	44,986 5 8	£9,314 14 4	

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

- A.—The savings are attributable (1) to a number of officers, whose reinstatement had been authorized, not rejoining the staff; (2) to retirements and non-filling of vacancies; and (3) to a slight fall in cost of living Bonus.  
 B.—The savings are due to a reduction in Field Staff.  
 C.—The excess expenditure on this Subhead was occasioned by the purchase of measuring scales for resale to the public with Ordnance Maps.  
 D.—The transfer of plates and stones of Irish Free State Maps from Southampton to Dublin necessitated heavy unexpected expenditure which was only partially met by savings in postage and medical bills.  
 E.—The demand for large scale maps consequent upon the operation of the Land Act of 1923 was responsible for an abnormal revenue from map sales.

	Estimated.	Realized.
Receipts from Sales of Maps ...	£1,750	£3,746 8 1
Receipt from Sale of Motor Van ...	30	10 0 0
	£1,780	£3,756 8 1

Salaries paid out of this Vote to officers lent to certain other Departments, as indicated, were as follows:—The Land Commission (15 officers) £2,826 18s. 9d., the Land Registry (10 officers) £1,591 3s. 4d., the Department of Agriculture (5 officers) £800 9s. 2d., the Valuation Department (3 officers) £486 5s. 5d., and the Quit Rent Office (1 officer) £135 10s. 9d.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,  
26th November, 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.

SEÓIRSE MAG ORAITH,  
*Comptroller and Auditor-General.*

FORESTRY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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) ...	22,823	22,823	—	—

F. J. MEYRICK,  
*Accounting Officer.*

30th November, 1925.

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, 1924— Forestry Fund Deposit Account ...	8,961	11 2	A.—Salaries, Wages, and Allowances (Estimate £8,138) ...	6,967	17 4
Oireachtas Grant in Aid ...	22,823	0 0	B.—General Administrative Expenses (Estimate £1,635) ...	1,428	17 11
G.—Receipts (Rents, Sales of Forestry Produce, &c., Estimate £1,000) ...	3,149	15 8	C.—Forestry Operations (Estimate £21,400)	20,384	4 5
			D.—Advances for Affores- tation Purposes (Esti- mate £500) ...	455	4 9
			E.—Forestry Education (Estimate £100) ...	—	
			F.—Agency and Advisory Services (Estimate £50) ...	—	
				29,236	4 5
			Balance on 31st March, 1925 ...	5,698	2 5
	£34,934	6 10		£34,934	6 10

NOTE.—Subhead C. Materials lost to the value of £15 19s. 3d. have been written off. (Department of Finance, 22/5/25. No. S. 86/2/24).

F. J. MEYRICK,  
*Accounting Officer.*

30th November, 1925.



## LAND COMMISSION.

## See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the Office of the IRISH LAND COMMISSION. (44 & 45 Vict., c. 49, s. 46, and c. 71, s. 4; 48 & 49 Vict., c. 73, ss. 17, 18 and 20; 53 and 54 Vict., c. 49, s. 2; 54 and 55 Vict., c. 48; 3 Edw. 7, c. 37; 7 Edw. 7, c. 38, and c. 56; 9 Edw. 7, c. 42, the Land Law (Commission) Act, 1923, and the Land Act, 1923).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	252,873	228,970 13 6	23,902	6 6	—	—
B.—Travelling Expenses ...	25,000	29,053 14 4	—	—	4,053	14 4
C.—Incidental Expenses ...	950	900 14 7	49	5 5	—	—
D.—Office of Public Trustee	821	707 3 10	113	16 2	—	—
E.—Solicitor's Department, Salaries and Allowances ...	7,336	8,579 0 0	—	—	1,243	0 0
F.—Solicitor's Department, Incidental Expenses...	7,500	3,535 19 11	3,964	0 1	—	—
G.—Contribution towards Charge for Excess Stock ...	160,000	160,000 0 0	—	—	—	—
H.—Payment under Section 11 (7) of the Land Act, 1923 ...	25,000	—	25,000	0 0	—	—
I.—Improvement of Estates, etc. ...	190,000	140,137 13 11	49,862	6 1	—	—
II.—General Purposes Schemes in Congested Districts ...	2,500	1,288 19 7	1,211	0 5	—	—
J.—Telephones ...	457	408 16 5	48	3 7	—	—
HH.—Advance in respect of Payment in lieu of Rent—Land Act, 1923, s. 20 (4) ( <i>Supplementary</i> ) ...	200,000	200,000 0 0	—	—	—	—
GROSS TOTAL :—						
Original	£672,437					
Supplementary	200,000					
	872,437	773,582 16 1	104,150	18 3	5,296	14 4
Deduct :—	Estimated	Realized	Surplus of Gross Estimate over Expenditure.			
K.—Appropriations in Aid ...	75,833	84,574 8 6	£98,854 3 11			
			Surplus of Appropriations in Aid realized.			
			£8,741 8 6			
NET TOTAL :—			Total Surplus to be surrendered.			
Original	£596,604		£107,595 12 5			
Supplementary	200,000					
	796,604	689,008 7 7				
			Estimated.		Realized.	
			£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...			—	—	22,031	12 6

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

- A.—Saving mainly due to provision in Estimate for Extra Inspection and Clerical Staff for purposes of Land Act, 1923, in respect of which a number of appointments were not made until the end of the Year; also due to vacancies created by deaths, and retirements under Article 10 of the Treaty, and to decrease in Bonus during half the year.
- B.—It was not possible to estimate with any degree of accuracy the cost of travelling necessitated by proceedings under the Land Act, 1923, which was only beginning to function. The undertaking by the Land Commission on behalf of the Government of Special Works for the Relief of Distress and Unemployment necessitated considerable travelling expenses which could not be estimated for.
- C. and D.—Expenditure less than anticipated.
- E.—Excess due to increase of Solicitor's Staff to deal with the legal proceedings for recovery of Arrears of annuities and other sums payable to the Land Commission, and with additional work due to operation of the new Land Act.
- F.—Saving due mainly to the increased jurisdiction conferred on the Circuit and District Courts, and to the method of payment of the State Solicitors for work done on behalf of the Commission and to the absence of any serious High Court proceedings.
- H.—Contrary to anticipation the first issue of  $4\frac{1}{2}$  per cent. Land Bonds under the Land Act, 1923, did not take place until 1st November, 1924, consequently no charge under this Subhead fell within the financial year.
- I.—Saving largely due to the employment of Inspectors, who would normally be engaged in the Improvement of Estates, in carrying out Special Works for the Relief of Unemployment in the poorer districts on behalf of the Government.
- I<sup>1</sup>.—Expenditure less than anticipated.
- J.—Casual saving.
- K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Church Contribution ... ..	5,500	5,500
Interest on Church Surplus Grant, Section 9 of Land Law (Commission) Act, 1923	41,250	41,250
Costs recovered from Purchase Annuity Defaulters ... ..	1,100	4,230 (a)
Contribution from Rent and Interest Accounts	21,000	21,000
Annuities (Clare Island, etc.) ... ..	700	467 (b)
Repayment of Loans (late Congested Districts Board) ... ..	4,170	3,209 (c)
Cost of Collection—Payment in lieu of Rent	—	4,459 (d)
Miscellaneous ... ..	2,113	4,459 (e)
TOTALS ... ..	£75,833	£84,574

(a) Under-estimated.

(b) and (c) Considerable arrears at close of year.

(d) Authorized by Finance Minute (S.56/6/24) of 13th May, 1925,—not estimated.

(e) £2,443 realized by the sale of stores (late Congested Districts Board) had not been estimated for.

The excesses under Subheads B. and E. have been authorized by Department of Finance (Letter S/60/18/25).



## EXTRA REMUNERATION (exceeding £50).

Special Allowances of £104 14s. 4d. and £83 12s. 3d. were received by two Junior Executive Officers from the Department of Finance Vote and Temporary Commissions Vote, respectively.

This Account includes the sum of £3,167 16s. 3d. in respect of Salaries, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £3,055 11s. 7d. in respect of Salaries, etc., of Staff temporarily lent to this Department.

JOHN T. DRENNAN,  
*Accounting Officer.*

IRISH LAND COMMISSION,  
16th November, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## PUBLIC EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.
<b>A.—ADMINISTRATION :—</b>				
1. Salaries, Wages, and Allowances ...	55,113	54,242 13 3	870 6 9	—
2. Travelling ...	300	58 1 5	241 18 7	—
3. Legal Expenses ...	760	696 2 4	63 17 8	—
4. Rent ...	191	177 18 6	13 1 6	—
5. Incidental Expenses ...	450	275 13 11	174 6 1	—
6. Telegrams and Telephones ...	295	285 13 7	9 6 5	—
<b>B.—INSPECTION :—</b>				
1. Salaries ...	37,749	35,339 1 0	2,409 19 0	—
2. Travelling and Incidental Expenses ...	17,595	15,103 16 9	2,491 3 3	—
3. General Inspectors ...	3,628	3,318 2 10	309 17 2	—
<b>C.—TRAINING COLLEGES :—</b>				
1. Training Colleges under Private Management	72,326	63,951 4 2	8,374 15 10	—
2. Prizes and Grants ...	1,540	640 0 0	900 0 0	—
3. Expenses in connection with late Marlborough Street Training College ...	—	465 11 4	—	465 11 4
<b>D.—MODEL SCHOOLS :—</b>				
1. Central Model Schools	1,177	1,047 4 0	129 16 0	—
2. Metropolitan, District and Minor Model Schools ...	2,297	2,408 15 8	—	111 15 8
<b>E.—NATIONAL SCHOOLS :—</b>				
1. Principals, Assistants, &c., in Ordinary and Model Schools and Teachers of Schools paid by Capitation	3,058,135	3,000,632 14 0	57,502 6 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
E.—NATIONAL SCHOOLS— <i>continued</i> :—	£	£ s. d.	£ s. d.	£ s. d.
2. Pupil Teachers, Monitors, and Travelling Expenses of Teachers and Monitors attending Annual Examinations ...	21,900	19,535 3 11	2,364 16 1	—
3. Expenses of Teachers attending Instructional Courses in Irish	55,000	42,778 11 0	12,221 9 0	—
4. Retiring Gratuities ...	800	687 8 11	112 11 1	—
5. Incidentals ...	920	916 1 5	3 18 7	—
6. Free Grants of Books ...	200	63 1 6	136 18 6	—
7. Evening Elementary Schools ...	5,000	4,240 17 1	759 2 11	—
8. Junior Assistant Mistresses, Workmistresses, &c. ...	234,400	229,077 15 2	5,322 4 10	—
9. Grant towards the cost of heating, &c., of Schools and cleansing of Out-offices ...	13,500	13,008 0 0	492 0 0	—
F.—MANUAL AND PRACTICAL INSTRUCTION :—				
1. Salaries ...	7,688	7,419 13 5	268 6 7	—
2. Travelling and Incidental Expenses ...	5,900	5,900 16 9	—	16 9
3. Equipment Grants, &c. ...	300	163 16 6	136 3 6	—
G.—TEACHERS' RESIDENCES	4,100	3,940 19 5	159 0 7	—
H.—SUPERANNUATION, &c., OF TEACHERS (GRANTS IN AID) ...	50,165	50,165 0 0	—	—
HH.—SPECIAL SERVICE, INTERNATIONAL MATHEMATICAL CONGRESS ...	—	45 4 3	—	45 4 3
GROSS TOTAL ... £	3,651,429	3,556,585 2 1	95,467 5 11	623 8 0
<i>Deduct</i> :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £94,843 17 11	
I.—APPROPRIATIONS IN AID ...	750	1,842 10 3	Surplus of Appropriations in Aid realized. £1,092 10 3	
NET TOTAL ...£	3,650,679	3,554,742 11 10	Total Surplus to be surrendered. £95,936 8 2	

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

- A.1.—Saving due to vacancies in the staff, and to the fact that while provision was made for the cost of living Bonus at an index figure of 90 payment for the period 1st September, 1924, to 28th February, 1925, was actually made on an index figure of 85.
- A.2.—Provision was made for travelling and subsistence expenses of the Minister and Higher Officials in connection with visits to Training Colleges, Schools, etc., but owing to pressure of other duties such visits were much below normal.
- A.3.—The expenditure on Counsel's fees, stamps on deeds, etc., was less than anticipated.
- A.4.—One claim for rent was outstanding at close of year.
- A.5.—Cost of advertisements, carriage of parcels, etc., was less than anticipated.
- A.6.—Casual saving.
- B.1.—Saving due to vacancies on staff and drop in cost of living Bonus as explained under A.1.
- B.2.—Saving due to vacancies, to suspension of ordinary school inspections during special Irish Course, and to the unavoidable postponement of a rearrangement of Inspection Districts which would have given rise to removal expenses.
- B.3.—Less travelling than usual, and further, the drop in cost of living Bonus (see A.1 and B.1) explain the saving.
- C.1.—The Training Colleges are licensed for a total of 800 students, 415 men and 385 women, but in recent years it has not been found possible to secure this number of fully qualified candidates. Accordingly, as the estimate is prepared several months in advance of the annual entrance examination for the Colleges it is difficult to determine what shortage, if any, the examination will disclose. Provision was made in 1924-25 for 385 men and 360 women, but the actual number of men was 126 below the estimate.
- C.2.—Claims for grants to the special Irish Colleges were outstanding at the close of the year; and the prizes to students and Dáil Scholarships awarded were less than anticipated.
- C.3.—This Subhead was opened under Department of Finance authority (S/11/1/26 of 19th January, 1926) to provide for the payment to the lessors of the Allen Hotel and Abbotsford Hotel, Harcourt Street, Dublin, of the amounts agreed upon, together with other incidental expenses, in settlement of claims in respect of the occupation of these hotels by students of the late Marlborough Street Training College during the occupation of the regular College buildings by the British Military Forces. At the time of the dissolution of Marlborough Street Training College in 1922, these claims had not been settled, otherwise they would have then been paid out of the grants, a considerable sum, withheld from the College.
- D.1.—Vacancy for one Teacher of Reading (£20), decline in cost of living figure, and casual saving on charing charges.
- D.2.—The excess is due to payments arising on the daily cleaning, etc., of Haulbowline Island National School, authorised per Department of Finance letter S/22/3/24 of 23rd May, 1924, to the payment of arrears of rent on Clonmel Model School amounting to £80, authorized per Department of Finance letter S/22/2/25 of 25th March, 1925, neither item having been included in the original estimate, and further the cost of charing, etc., for the several Model Schools exceeded the provision by about £8.
- E.1.—Under this Subhead provision is made for the salaries, capitation grants, etc., for Principal and Assistant Teachers of ordinary schools, and for the Conductors and Lay Assistants in Convent Schools, the total number exceeding 11,000. The grants vary with the average attendance of pupils, and where 11,000 individuals and a sum exceeding £3,000,000 are concerned it is not possible, many months in advance of the period to be provided for, to arrive at a very close estimate of the requirements, seeing that unusual or abnormal circumstances affecting actual payments cannot be dealt with in anticipation. The rainfall and the number of rainy days in 1924-25 were abnormal, and had a serious effect on health, and on attendance at schools, particularly in rural areas, but more specially where, owing to the failure of the turf harvest, acute distress prevailed. The irregular attendance is reflected in the reduced grants paid.
- E.2.—A number of pupil teachers and monitors resigned during the year and the number of pupil teachers who were awarded a bonus by reason of having secured admission to a Training College was less than anticipated.



- E.3.—The number of teachers of all ranks who attended the special Irish Courses exceeded 11,000, and it is obvious that it would not be possible to arrive at an exact estimate of travelling expenses for such a number, the distances to be travelled varying with the attainments of the individual and the distance of the nearest appropriate centre or college. When all the classes had been arranged it was found possible to effect economies which, when the estimate was in course of preparation several months earlier, were not considered practicable, hence the saving under this Subhead.
- E.4.—The number of claims fell short of expectations.
- E.6.—As explained for 1923–24, 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 and delays in building operations, the claims which have matured have been much fewer than might reasonably be expected.
- E.7.—In view of the wet and severe season (see E.1) the attendances at Elementary Evening Schools were less than expected.
- E.8.—The same causes as noted at E.1 operated, and further, Managers of schools failed to claim reimbursement in respect of Unemployment Insurance.
- E.9.—Casual saving.
- F.1.—Saving due to fall in cost of living Bonus.
- F.3.—Fewer Grants for School Gardens were made than had been anticipated.
- G.—Payments slightly in arrear.
- HH.—This Subhead was opened under directions from Department of Finance to provide for a moiety of the expenses of a Delegate to the International Mathematical Congress at Toronto in August, 1924, (Department of Finance letters S75/18/24 of 13th June, 1924, 14th July, 1924, and 15th July, 1924).
- I.—Appropriations in Aid are very variable and normally should not exceed about £750. In 1924–25, however, unexpected receipts from another Department in respect of services of an officer on loan (£302), adjustment arising on payments by Northern Ireland in respect of Training College Services rendered to their Students (£466), and sundry recoveries arising on audit, inflated the receipts.

EXTRA REMUNERATION (exceeding £50).

- A.1.—Two Junior Executive Officers on loan to other Departments received from these Departments allowances of £183 6s. 5d., and £284 16s. 7d., and three members of the Clerical Class received as remuneration for extra attendance sums varying from £50 18s. 10d. to £69 5s. 11d.
- D.1.—The Medical Attendant, Central Model Schools, received £40 under this Subhead, and, in addition, £450 as Assistant Medical Officer, Mountjoy Prison, from the Vote for the General Prisons Board.

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
16th February, 1926.

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 1924–25.

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

## INTERMEDIATE EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for INTERMEDIATE EDUCATION, including the TEACHERS' SALARIES GRANT, and INCREMENTS OF SALARIES TO SECONDARY SCHOOL TEACHERS.

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 ...	39,390	39,389 3 9	16 3	—
B.—Grant towards the Salaries of Teachers in Secondary Schools, including cost of Administration ...	30,750	30,749 8 11	11 1	—
C.—Interim Grant for Intermediate Education, including cost of Administration ...	100,000	88,608 7 9	11,391 12 3	—
CC.—Payments of Increments of Salary to Secondary School Teachers :—				
<i>Original</i> ... Nil.				
<i>Supplementary</i> ... £42,500	42,500	9,252 16 0	33,247 4 0	—
	£ 212,640	167,999 16 5	44,640 3 7	—
<i>Deduct :—</i>				
Anticipated Savings on Subhead C	11,700	—	11,700 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £170,140				
<i>Supplementary</i> ... 30,800	£ 200,940	167,999 16 5	32,940 3 7	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £32,940 3 7	
<i>Deduct :—</i>	£	£ s. d.	Surplus of Appropriations in Aid realized 15s. 8d.	
D.—Appropriations in Aid ...	390	390 15 8	Total Surplus to be surrendered. £32,940 19 3	
NET TOTAL :—				
<i>Original</i> ... £169,750				
<i>Supplementary</i> ... 30,800	£ 200,550	167,609 0 9		



The following amounts have been deducted from the Grants :—

- A.—(1) Administrative expenses amounting to £641 8s. 7d. have been defrayed out of the Grant for Intermediate Education, in accordance with Rule XI. of the Rules for Application of the Grant.
- (2) Grants amounting to £200 out of the Grant for Intermediate Education have been made to Managers of Schools in accordance with Rule III. of the above-mentioned Rules.
- (3) Expenses amounting to £3,245 1s. 11d. 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 £478 14s. 5d. 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 £200 was paid to the Intermediate Education Commissioners as a contribution towards the expenses incurred in giving effect to the Rules.

New Rules were framed for payment of this Grant. It was difficult to estimate with safety what amount would be required to put same into operation. A safe margin had therefore to be provided.

- CC.—It was not found possible to distribute more than a small portion of the Supplementary Vote in the time which elapsed between the date of issue of the Rules and the end of the financial year.

W. F. BUTLER,

*Accounting Officer.*

1, HUME STREET, DUBLIN,  
8th February, 1926.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ... ..	3,000	3,000	—	—
D.—Recurrent, non-Statutory Grants	19,000	19,000	—	—
E.—Non - Recurrent, non-Statutory Grants ... ..	19,800	19,800	—	—
TOTAL ... £	107,800	107,800	—	—

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
23rd October, 1925.

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, 1925, 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 ... ..	714	707 17 2	6 2 10	—
B.—Travelling—				
<i>Original</i> ... £50				
<i>Supplementary</i> 20				
	70	75 0 7	—	5 0 7
C.—Incidental Expenses ...	222	207 19 8	14 0 4	—
TOTAL—				
<i>Original</i> ... £986				
<i>Supplementary</i> 20				
	£ 1,006	990 17 5	20 3 2	5 0 7
Surplus to be surrendered ... ..			£15 2 7	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	35 0 0	39 9 7

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

- A.—Due to reduced Bonus.  
 B.—Due to personnel of Commission remaining larger than had been anticipated.  
     Excess met out of savings on Subheads A. and C., as sanctioned by Department of Finance Minute of 21st July, 1924, S. 60/18/24.  
 C.—Due to Stationery Office claims being less than expected.

J. DENHAM OSBORNE,  
*Accounting Officer.*

11th September, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

DEPARTMENT OF INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF INDUSTRY AND COMMERCE, including Umpire and Courts of Referees, Contributions to the Unemployment Fund, and to the Special Unemployment Fund, and to Special Schemes, Payments to Associations under the Unemployment Insurance Acts, for Advances to Workpeople under the Labour Exchanges Act, 1909, Fees and Expenses of Medical Referees under the Workmen's Compensation Act, 1906, Fees to Certifying Surgeons under the Factory and Workshop Act, 1901, Fees and Expenses under the Trade Boards Acts, 1909 and 1918, Fees and Expenses under the Electricity (Supply) Act, 1919, and the Gas Regulation Act, 1920, and the Weights and Measures Act, 1889, also 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 ... ..	213,108	205,473	4 3	7,634 15 9	—
B.—Travelling Expenses ... ..	5,400	5,247	2 9	152 17 3	—
C.—Incidental Expenses ... ..	2,165	1,974	16 3	190 3 9	—
D.—Telegrams, Telephones ... ..	2,390	2,414	10 10	—	24 10 10
E.—Fees to Certifying Surgeons, &c. ... ..	10	3	11 0	6 9 0	—
F.—Fees and Expenses of Medical Referees ... ..	400	212	10 0	187 10 0	—
G.—Umpire and Courts of Referees—Salaries, &c. ...	1,500	1,099	14 6	400 5 6	—
H.—Umpire and Courts of Referees—Travelling, &c. ...	300	174	15 9	125 4 3	—
HH.—Special Services, Enquiries, &c.—					
Original ... Nil.					
Supplementary £50					
	50	26	3 7	23 16 5	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
INTERNATIONAL LABOUR ORGANIZATION.				
I.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations) ...	3,453	3,453 0 0	—	—
I.2.—Travelling and Incidental Expenses— Original ... £300 Supplementary 205	505	502 18 0	2 2 0	—
UNEMPLOYMENT INSURANCE, &c.				
J.—Contributions to the Unemployment Fund and to Special Schemes— Original ... £200,000 Supplementary 65,000	265,000	244,764 14 6	20,235 5 6	—
JJ.—Special Unemployment Fund Original ... Nil. Supplementary £135,000	135,000	51,503 17 2	83,496 2 10	—
K.—Payments to Associations ...	500	681 9 0	—	181 9 0
L.—Advances to Workpeople for Fares— Original ... £150 Supplementary 100	250	186 11 11	63 8 1	—
LL.—Losses ...	—	52 14 10	—	52 14 10
GROSS TOTAL— Original ... £429,676 Supplementary 200,355	630,031	517,771 14 4	112,518 0 4	258 14 8
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £112,259 5 8	
Deduct :—				
M.—Appropriations in Aid— Original ... £100,000 Supplementary 25,000	125,000	122,033 16 3	Deficiency of Appropriations in Aid realized. £2,966 3 9	
NET TOTAL— Original ... £329,676 Supplementary 175,355	£505,031	395,737 18 1	Net Surplus to be surrendered. £109,293 1 11	

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

- A.—Savings mainly due to a reduction in cost of living Bonus and to the expenditure on collection of Agricultural Statistics by the *Gárda Síochána* being much smaller than was anticipated.
- B.—No more exact estimate was possible.
- C.—No more exact estimate was possible.
- D.—Excess due to charge for operator's services consequent on the installation of a telephone switchboard, sanctioned by Department of Finance letter S. 60/15/25.
- E.—The number of cases dealt with under the Factory and Workshop Act, 1901, was less than was anticipated.
- F.—The number of cases dealt with under Section 10 of the Workmen's Compensation Act, 1906, was less than was anticipated.
- G. and H.—The number of Courts held was less than was anticipated.
- HH.—The subscription to the Conference *Parliamentaire Internationale du Commerce* was the only sum which it was found necessary to expend out of this provision.
- I. 2.—Saving due to the travelling expenses incurred by the delegation being less than was anticipated.
- J.—Contributions from Employers and Workpeople to the Unemployment Fund fell below the figure upon which the estimate was based. The State Contribution to the Fund was reduced accordingly.
- JJ.—Saving due to the fact that the number of claims made to Special Benefit was considerably less than was anticipated, and that a large number of payments, although estimated for in respect of the financial year 1924-25, could not be made before the close of the year.
- K.—Excess due to increased unemployment among the members of Associations having "Arrangements" with the Department as to Unemployment Benefit for their members. Sanctioned by Department of Finance letter S. 60/6/25.
- L.—The number of workpeople who applied for advances of fares was less than was anticipated.

## LL.—LOSSES.

	£	s.	d.
(1) Irrecoverable overpayment of salary to an officer of the Department (Department of Finance letter E. 68/9/25, dated 7th October, 1925) ... ..	8	13	0
(2) Sum misappropriated by temporary official (since deceased) (Department of Finance letter S. 70/1/25, dated 7th March, 1925) ...	3	15	0
(3) Sum misappropriated by a temporary official, whose service has since been terminated. As a set off, arrears of salary amounting to £14 10s. 11d. have been withheld. (Department of Finance letters S. 70/2/25 dated 25th April, 1925, and 1st May, 1925) ...	26	13	6
(4) Miscellaneous Losses not exceeding £2 and not involving suspicion of fraud or culpable negligence of officers of the Department :—			
(a) Irrecoverable overpayment of salary to an Officer of the Department ... ..		14	6
(b) Cash shortages at Local Offices ... ..		12	18 10
	£52	14	10

## M.—APPROPRIATIONS IN AID—

	Estimated.	Realized.
(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 ... ..	£ 120,000	£ 116,538 s. d. 5 3



## M.—APPROPRIATIONS IN AID—continued.

	Estimated.	Realized.		
	£	£	s.	d.
(b) Estimated amount to be received from the Ministry of Transport, London, for the investigation of Railway Compensation Accounts, under the British Control Arrangements ... ..	1,000	1,003	3	6
(c) Repayment of Sums advanced to Workpeople ...	100	138	9	6
(d) Repayment by British Ministry of Labour of cost of performing certain Accounting work in connection with services not transferred to the Government of the Irish Free State ...	2,500	2,634	4	7
(e) Contributions payable under Section 29 of the Electricity (Supply) Act, 1919 (9 and 10 Geo. V., c. 100) and Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. V., c. 28), and Section 19 (2) of the Weights and Measures Act, 1889 ...	1,350	1,580	14	3
(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, etc. ... ..	50	138	19	2
	£125,000	£122,033	16	3

(a) The contributions of employers and workpeople to the Unemployment Fund fell below the figure upon which the Estimate was based. The payment to the Vote was consequently less.

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

(c) Excess due to recoveries on account of the increased amount of Advances provided for by Supplementary Estimate.

(d) Excess mainly due to arrears on account of Cleaning and Telephones being recovered in this year.

(e) Excess due to a larger amount than was anticipated being collected in fees under the Weights and Measures Act.

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

NOTE.—Subheads B. and C. include amounts of £475 17s. 2d. and 7s. 4d. respectively, representing travelling and incidental expenses incurred by the Experts appointed to report on the Shannon Scheme (Department of Finance letter E. 55/123/24). Subhead B. also includes a sum of £50 paid in respect of Entertainment given on the occasion of the Imperial Economic Conference (Department of Finance letter S. 48/1/24).

## EXTRA REMUNERATION (exceeding £50).

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

To an Economic Geologist, £93 16s. 3d., to an Employment Clerk (Woman, £75–£150), £99 1s. 2d.

This Account includes the sum of approximately £1,222 in respect of Salaries, etc., of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £475 in respect of Salaries, etc., of Staff on loan to this Department.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
5th January, 1926.

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.*



## RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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.

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c. ...	34,169	22,455 12 0	11,713 8 0	—
B.—Special Railway Undertakings ...	4,500	2,503 16 11	1,996 3 1	—
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 Letterkenny and Burtonport, Buncrana and Carnedonagh, and Letterkenny Railways ...	5,430	5,430 0 0	—	—
E.—Payments in respect of Acquisition of Land for Colliery Railways ...	5,000	3,178 17 7	1,821 2 5	—
<b>TOTAL ...£</b>	<b>77,977</b>	<b>62,446 10 6</b>	<b>15,530 13 6</b>	<b>4 0</b>
Surplus to be surrendered ...	...	...	£15,530 9 6	...
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	...	...	—	12,504 12 10

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

- A.—The variation between estimated and actual payments is due to (1) the discharge by the Office of Public Works out of their Vote for the financial year 1923-24, of liabilities amounting to £4,329 which it was anticipated would fall to be paid out of the Vote of this Department in the following year and were consequently provided for; and (2) the fact that arising out of the absorption as from 1st January, 1925, of the baronially guaranteed undertakings under the Railways Act, 1924, delays arose in the closing of the Accounts of such undertakings up to the 31st December, and consequently the applications for payment of the Government subvention were not received from certain County Councils up to the close of the financial year. Other County Councils, particularly Leitrim, did not discharge certain accrued arrears which it was anticipated would have been discharged within the financial year, and repayment by the Government could not, therefore, be effected.
- B.—It was not possible to obtain from the working Company in sufficient time for investigation and payment within the financial year the accounts for certain months in respect of which a liability was provided for.
- E.—The payment of certain claims submitted between 1st January and 31st March was deferred pending the verification of the Government liability for such claims under the provisions of the Railways Act, 1924.

GORDON CAMPBELL,  
Accounting Officer.

DEPARTMENT OF INDUSTRY  
AND COMMERCE.  
5th January, 1926.

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 &amp; 47 Vict., c. 43).

REPAYMENTS to County Councils out of Money provided by Oireachtas  
in respect of Guarantees, in the Year ended 31st March, 1925.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	AMOUNT.
		£ s. d.
Athenry and Tuam Extension ...	Half-year to 30th April, 1924 ...	127 7 4
Ballinrobe and Claremorris ...	One year to 31st October, 1924 ...	885 15 1
Ballinascairthy, Timoleague, &c. ...	One and a half years to 30th June, 1924 ...	1,050 0 0
Cavan and Leitrim No. 1 ...	One year to 1st May, 1924	906 0 0
Cavan and Leitrim No. 2 ...	Half-year to 1st November, 1922 ...	1,493 17 0
Cork and Muskerry ...	One and a half years to 30th June, 1924 ...	2,250 0 0
Dublin and Blessington Tramway Co., Co. Wicklow ...	One year to 30th June, 1924 ...	400 0 0
Dublin and Blessington Tramway Co., Co. Dublin ...	Two years to 30th June, 1924 ...	800 0 0
Donoughmore Extension ...	One and a half years to 30th June, 1924 ...	900 0 0
Headford and Kenmare ...	One year to 30th April, 1923 ...	1,200 0 0
Killorglin and Valentia ...	One year to 30th April, 1924 ...	1,400 0 0
Loughrea and Attymon ...	One year to 30th April, 1924 ...	829 7 6
Schull and Skibbereen ...	One and a half years to 30th June, 1924 ...	1,710 0 0
South Clare ...	Two years to 30th April, 1924 ...	4,720 5 6
West Clare ...	Two years to 30th April, 1924 ...	3,782 19 7
		£ 22,455 12 0

## STATEMENT (B).

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

STATEMENT of Money issued to, and expended by, the Board of Works (Ireland), the mode in which it was provided, and the purposes for which it was expended, for the Period ended 31st March, 1925.

(1) ISSUED to the Board of Works by the National Debt Commissioners, 1897-8 to 1924-25—£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 Authorized.	AMOUNT EXPENDED					
			To 31st March, 1924.		In the Year 1924-25.		Total to 31st March, 1925.	
	£	£ 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	84,758	0 6	248 11 5		85,006	11 11
General Charges	10,000	10,000 0 0	§7,143	10 11	—		7,143	10 11
MARINE WORKS ACT, 1902.								
Sundry works as shown in detail in Appropriation Account for the Year 1915-16	60,520	‡53,611 0 0	61,344	6 3	—		61,344	6 3
£	—	588,897 1 0	596,392	4 11	248 11 5		596,640	16 4

\* The difference between the Treasury Contribution and the total estimated cost is made up by the sum of £5,297 10s. 0d., proceeds of the 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 the 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 (late) Congested Districts Board (and later, the Department of Fisheries) and the Board of Works have made themselves jointly responsible. As from 1st August, 1923, the Board of Works have paid this subsidy, which from 1st August, 1924, has been increased to cover the total losses on working the service. The funds available under the Act were exhausted in the early part of 1924 and the charges since then will have to be met from other sources.

§ 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 (late) 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, 1925 ...	...	552,000
Balance remaining unissued ...	...	<u>£48,000</u>

	£	s.	d.
NOTE.—The receipts from the Coach and Steamer Services to 31st March,			
1924, amounted to ...	31,694	13	5
Receipts in the Year 1924-25 ...	—		
	<u>£31,694</u>	<u>13</u>	<u>5</u>

## MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, 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 ... ..	7,590	7,100 3 3	489 16 9	—
B.—Travelling and Incidental Expenses ... ..	1,750	693 18 4	1,056 1 8	—
BB.—S.S. "Lismore" Inquiry	—	762 10 8	—	762 10 8
C.—Telegrams and Telephones	85	144 19 5	—	59 19 5
D.—Services in connection with Wrecks and Salvage ...	100	335 2 2	—	235 2 2
E.—Relief of Distressed Seamen	50	—	50 0 0	—
F.—Coast Life Saving Service	4,325	3,944 8 2	380 11 10	—
GROSS TOTAL ...£	13,900	12,981 2 0	1,976 10 3	1,057 12 3
			Surplus of Gross Estimate over Expenditure. £918 18 0	
			Surplus of Appropriations in Aid realized. £606 8 0	
Deduct :—	Estimated.	Realized.		
	£	£ s. d.		
G.—Appropriations in Aid ...	2,250	2,856 8 0	Total Surplus to be surrendered.	
NET TOTAL ...£	11,650	10,124 14 0	£1,525 6 0	

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

A.—Saving due to fall in cost of living Bonus, postponement of the appointment of an Engineer Surveyor, and no occasion arising for the Special Technical Assistance provided for.

B.—The cost of travelling proved less than anticipated. Provision (£670) was made for possible expenditure in connection with a School of Navigation at Dublin which, however, was not incurred.



- BB.—Additional Subhead authorized by Department of Finance minute dated 10th August, 1925 (E 76/112/24).
- C.—The expenditure on telephones was under-estimated by the Department of Posts and Telegraphs. The excess has been sanctioned by Department of Finance minute S. 60/2/25.
- D.—Payment on account of large quantity of rubber salvaged in 1923–24 was made in 1924–25. Definite forecast in respect of this Subhead is impossible. The excess has been sanctioned by Department of Finance minute S. 60/2/25.
- E.—No expense was incurred in respect of Distressed Seamen. No definite forecast is possible on this Subhead.
- F.—Certain stations were not opened until the latter part of the year and a full year's expenditure was not incurred in these cases. One proposed station was not proceeded with.
- G.—The surplus is due to an increase in the number of vessels calling, and consequently in the number of Mercantile Marine Office fees collected, and to a payment made by the City of Cork Steam Packet Company on account of part of the costs of the inquiry into the loss of the S.S. "Lismore."

The amount realized is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, &c. :—						
Survey Fees ... ..	484	10	6			
Fees for Examination of Masters and Mates ...	69	5	0			
Fees for Medical Inspection of Emigrant Ships ...	537	0	0			
Contribution from Commissioners of Irish Lights ... ..	300	0	0			
				1,390	15	6
(b) Miscellaneous Receipts :—						
Sale of Forms ... ..	11	3	4			
Rent of Foreshores and Licence Fees ... ..	25	19	0			
Mercantile Marine Office Fees ... ..	965	8	8			
Inquiry into loss of S.S. "Lismore" (Payment by City of Cork Steam Packet Co.) ...	353	2	0			
Receipts on account of Wreck and Salvage—						
(1) Sale of Salvaged Articles ... ..	91	19	5			
(2) Deposition Fees and Commission ... ..	17	15	1			
Fines and Forfeitures ... ..		5	0			
				1,465	12	6
TOTAL ... ..				£2,856	8	0

#### NOTE.

Life Saving Stores to the value of £1 2s. 9d. lost by theft from the Rocket House at Costello Bay, have been written off under Department of Finance sanction S. 93/1/25. Salvaged goods (50 lbs. of unmanufactured tobacco), estimated value £10, which disappeared in transit between Baltimore and Skibbereen, have been written off under Department of Finance sanction 80/1/25.

#### 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 performed for the Commissioners of Irish Lights.

The accounts of the Department of Local Government and Public Health include the sum of £389 12s. 11d. in respect of the salary and bonus of an officer on loan to this Department.

GORDON CAMPBELL,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY  
AND COMMERCE,  
5th January, 1926.

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, 1925,  
compared with the Sum Granted, for the Cost of the ARMY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pay of Officers, N.C.O's., and Men ... ..	1,384,459	1,149,106 16 8	235,352	3 4	—	
AA.—Gratuities payable on demobilisation to certain Officers with prolonged (including pre-truce) service ... ..	25,000	108,250 0 0	—		83,250	0 0
B.—Marriage and Dependants' Allowances ... ..	288,266	207,606 18 6	80,659	1 6	—	
C.—Wages of Civilians ... ..	70,675	120,250 14 8	—		49,575	14 8
D.—Pay of Clergymen ... ..	13,475	12,151 18 11	1,323	1 1	—	
E.—Pay of Medical Service...	61,780	58,672 15 7	3,107	4 5	—	
F.—Medicines and Instruments	9,667	4,677 18 3	4,989	1 9	—	
G.—Lodging Allowance ... ..	55,811	37,873 14 8	17,937	5 4	—	
H.—Conveyance of Troops ... ..	110,810	72,125 11 2	38,684	8 10	—	
J.—Conveyance of Stores ... ..	39,750	9,044 16 6	30,705	3 6	—	
K.—Mechanical Transport ... ..	77,010	94,150 13 5	—		17,140	13 5
L.—Provisions and Allowances in lieu ... ..	678,216	528,991 9 0	149,224	11 0	—	
M.—Petrol and Oils ... ..	63,281	56,933 16 8	6,347	3 4	—	
N.—Clothing ... ..	85,696	148,963 5 10	—		63,267	5 10
O.—Animals and Forage ... ..	48,032	15,152 5 11	32,879	14 1	—	
P.—General Stores ... ..	114,333	27,873 8 3	86,459	11 9	—	
Q.—Warlike Stores ... ..	136,519	38,211 16 3	98,307	3 9	—	
R.—Engineer Stores ... ..	17,000	23,713 17 4	—		6,713	17 4
S.—Fuel, Light and Water ... ..	149,391	99,669 4 1	49,721	15 11	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
T.—Works and Buildings ...	243,997	70,015 17 1	173,981	2 11	—	
U.—Compensation for Damage or Injury ...	80,000	30,020 10 7	49,979	9 5	—	
V.—Barrack Services ...	77,758	51,941 9 9	25,816	10 3	—	
W.—Insurance ...	28,219	56,984 0 7	—		28,765	0 7
X.—Incidental Services ...	30,000	25,713 10 9	4,286	9 3	—	
Y.—Balances Irrecoverable ...	7,500	1,211 11 5	6,288	8 7	—	
Z.—Office of Minister of Defence, Army Finance Office, &c. ...	52,000	51,526 7 2	473	12 10	—	
GROSS TOTAL ...£	3,948,645	3,100,834 9 0	1,096,523	2 10	248,712	11 10
			Surplus of Gross Estimate over Expenditure. £847,810 11 0			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
ZZ.—Appropriations in Aid	£ 21,500	£ 97,670 s. d. 12 11	£76,170 12 11			
NET TOTAL ...£	3,927,145	3,003,163 16 1	Total Surplus to be surrendered. £923,981 3 11			
			Estimated. Realized.			
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer (Conscience Money)			—	42 5 0		

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

A.—The saving under this Subhead resulted from the fact that the numbers of N.C.O's. and Men provided for in the Estimates were never in fact reached throughout the year. The total number of N.C.O's. and Men shown in the Estimates is 17,932, whereas the strength throughout the year averaged 13,624 only.

AA.—A Supplementary Estimate of £120,000 in respect of these gratuities was voted by the Oireachtas during the financial year 1923-24. The detailed and protracted enquiries involved in the assessment of the gratuities, coupled with delays incidental to the Army Crises, resulted in an under expenditure under this Subhead in 1923-24 of £57,885.

The estimate of £25,000 for the year 1924-25 was prepared on the assumption that the cases provided for in the Supplementary Estimate for 1923-24 would be dealt with within that year. It will be seen that that was not so, and it was, accordingly, necessary that cases undealt with in 1923-24 should be adjudicated on and settled in the financial year under review.

The ultimate result is that the provision made for this special expenditure in the two years 1923-24 and 1924-25 was exceeded by a net sum of £25,685. This net excess is due to the difficulties of forecasting the number of Officers who would ultimately be found eligible for the grants.

- B.—Explanation at A applies in this case.
- C.—Various civilians attached to Units were held to be performing duties properly applicable to serving soldiers, and provision for these civilians was, accordingly, made under Subhead A. It was eventually decided, however, that the more appropriate Subhead to bear the charge for the wages of these civilians was Subhead C. Transfer from Subhead A to Subhead C was made accordingly, resulting in the excess as shown on the latter Subhead.
- D.—The reduced strength of the Army throughout the year resulted in the expenditure on pay of officiating Clergymen being materially less than that estimated for.
- E.—Casual variation.
- F.—Apart from reduced strength, the compounding of medicines by the Army Medical Service itself resulted in substantial savings.
- G.—Explanation at A applies in this case.
- H.—Explanation at A applies in this case.
- J.—Particular circumstances concerning the saving under this Subhead are:—(a) that conveyance of stores from the central stores to Commands did not nearly come up to anticipations, and (b) that Mechanical Transport was brought into use in conveyance of stores to an extent which was not contemplated when the estimate was framed.
- K.—The compensation which became payable this year in respect of vehicles commandeered during the Active Service period was much in excess of anticipations.
- L.—Explanation at A applies in this case.
- M.—This is to some extent a casual variation. A further circumstance is that a number of new cars were purchased during the year. The consumption of petrol by these new cars was materially less than that of the old cars which they replaced.
- N.—The particular item of this Subhead relating to the clothing of N.C.O's. and Men was estimated at £3 per head. In this estimate account was taken of the stocks in hand, but these stocks proved to be of such poor quality that further large purchases during the year were necessary.
- O.—Purchases of Animals were not made to the extent anticipated.
- P.—The purchase of various articles provided for under this Subhead did not in fact take place.
- Q.—Delays occurred in the delivery of stores ordered, with the result that the charges in respect of these stores could not be made in the accounts for the year under review.
- R.—The adjustment of Railway Claims arising out of the operations of the Railway Maintenance Corps was mainly the cause of this excess.
- S.—Explanation at A applies in this case.
- T.—All the works contemplated to be carried out during this year were not put in hand.
- U.—The claims which arose during the year were less than was anticipated.
- V.—Definite scales had not come into force in regard to issues for Barrack Services, with the result that the Barracks were to a large extent "starved" in the way of issues of furniture, utensils and chandlery.
- W.—It was not possible to forecast, with any degree of accuracy, the number of contributions payable out of Army Funds under Section 7 of the Unemployment Insurance Act, 1923, and later under Section 4 of the Unemployment Insurance Act, 1924.
- X.—Casual variation. This Subhead includes the sum of £41 13s. 0d. in connection with the Wolfe Tone Anniversary at Bodinstown in June, 1924.



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

		£	s.	d.
(1) Loss of two five-pound notes which were sent to Dependants' Allowance Branch by Registered Post. All efforts to trace the notes proved fruitless, and no responsibility could be placed on any individual in connection with the loss.				
(Department of Finance Authority, S/4/122/24) ...	...	10	0	0
(2) During the period of active service the sum of money mentioned came into the possession of an Officer, but was stolen from the Officer's room before it could be properly disposed of. The Officer was shortly afterwards killed in action. Suspicion attached to an individual in connection with the theft, but the evidence was not considered strong enough to warrant a prosecution. Repayment of the sum was made to the person to whom it was due.				
(Department of Finance Authority, S/5/43/24) ...	...	10	0	0
(3) Loss of the contents of a registered letter sent to Dependants' Allowance Branch. Owing to the destruction of official records of receipt, it was found impossible to fix the responsibility on anyone.				
(Department of Finance Authority, S/5/49/24) ...	...	6	10	6
(4) Refund of an Irregular's money which came into possession of the Military Authorities. It was stated that the money was used for Army purposes, but there are no documents to show that that was definitely so.				
(Department of Finance Authority, S/4/173/24) ...	...	12	0	0
(5) Repayment of money which came into the possession of the Military Authorities in 1922. Positive evidence is not available as to the disposal of the money, nor can responsibility for the loss be placed on any individual.				
(Department of Finance Authority, F/124/52/24) ...	...	20	0	0
(6) A cheque drawn on a public Bank account was lost in course of transit for clearance and consequently remained unpaid when the public Bank account was closed. The cheque was drawn and cashed for the pay of troops, but the vouchers in support cannot now be identified. The Bank, which cashed the lost cheque, has been reimbursed.				
(Department of Finance Authority, S/5/42/24) ...	...	10	1	6
(7) Cash stated to have been refunded by a trader to a Command Accounts Office, but which was not brought to account. Suspicion attached to certain individuals in connection with the loss, but there was not sufficient evidence for a prosecution.				
(Department of Finance Authority, S/5/31/25) ...	...	5	5	0
(8) Overissue of Marriage Allowance in respect of a soldier who is now discharged.				
(Department of Finance Authority, S/5/19/25) ...	...	10	6	0
(9) Money which came into the possession of the Military Authorities early in 1922 and was used by them for purposes of pay of troops. The vouchers and documents in support of the payments were destroyed in the course of the fighting in the district.				
(Department of Finance Authority, S/5/84/24) ...	...	60	0	0
(10) Overpayment of Marriage Allowance due to belated notification of casualties.				
(Department of Finance Authority, S/5/16/25) ...	...	4	12	0

## Y.—BALANCES IRRECOVERABLE—(continued).

		£	s.	d.
(11) Beast condemned at Abbatoir as unfit for human consumption. (Department of Finance Authority, S/4/343/24) ...	...	19	2	6
(12) A sum handed in to the Military Authorities and disbursed by them in the way of compensation. The compensation charge was not admissible against public funds. The original and rightful owner of the money subsequently claimed a refund of the amount, and this claim was allowed. (Department of Finance Authority, F/124/49/24) ...	...	10	0	0
(13) Money found on a prisoner when arrested in respect of which no records are forthcoming as to how it was disposed of. (Department of Finance Authority, F/124/49/24) ...	...	23	0	0
(14) Overpayments of Dependants' Allowance brought to light after soldiers concerned had become non-effective. Efforts towards recovery of the amounts proved fruitless. (Department of Finance Authority, S/5/35/25) ...	...	52	7	6
(15) Overpayments of Marriage Allowance brought to light after soldiers had become non-effective. Recovery of the overpayments was not found possible. (Department of Finance Authority, S/5/41/25) ...	...	308	10	8
(16) Fines not collected. The men were already demobilised when the facts came to notice. (Department of Finance Authority, S/5/46/25) ...	...	2	3	6
(17) Debtor balances on non-effective soldiers' accounts, and value of kit and equipment found to be deficient on soldiers' desertion. (Department of Finance Authority, S/5/40/25) ...	...	30	7	6
(18) Issues of rates of pay in excess of the regulated rates to Military Band Boys through misinterpretation of instructions and absence of knowledge of official procedure. (Department of Finance Authority, D/F 747) ...	...	267	13	0
(19) Fines, etc., not collected owing to belated notifications of casualties. (Department of Finance Authority, S/5/39/25) ...	...	31	12	9
(20) Money drawn for the pay of troops which was stolen from the Orderly Room. Of the total amount of £260 stolen, two Officers, to whom responsibility was attached in connection with the custody of the money, were required to make good the sum of £100 between them. The arrest of the suspected thief could not be effected. (Department of Finance Authority, S/5/34/25) ...	...	160	0	0
(21) Money handed in by a Military prisoner misappropriated by a Sergeant, who subsequently deserted. (Department of Finance Authority, S/5/69/24) ...	...	30	16	0
(22) Marriage Allowance irregularly drawn by three soldiers. The men were prosecuted, convicted and sentenced to terms of imprisonment. (Department of Finance Authority, S/4/5/26) ...	...	127	3	0
		<hr/> £1,211 11 5 <hr/>		

Z.—Casual variation.



## ZZ.—APPROPRIATION IN AID:—

Recoveries in respect of charges to Vote Subheads  
in prior Accounts:—

	Estimated.	Realized.
	£	£ s. d.
A.—Pay of Officers, N.C.O.'s. and Men ...	21,500	1,475 4 8
B.—Marriage and Dependants' Allowance ...		1,572 16 11
D.—Pay, etc., of Clergymen ...		11 10 1
E.—Pay of Medical Services ...		16 9 0
G.—Lodging Allowance ...		407 16 6
H.—Conveyance of Troops ...		5 11 3
K.—Mechanical Transport ...		1,202 16 7
L.—Provisions and Allowances in lieu ...		3,926 0 10
M.—Petrol and Oils ...		4 4 3
N.—Clothing ...		682 17 2
P.—General Stores ...		40 7 0
Q.—Warlike Stores ...		3 7 8
R.—Engineer Stores ...		13 0
V.—Barrack Services ...		6 11
X.—Incidental Services ...		878 5 9
Sale of Clothing and Necessaries ...		3,677 13 3
Works and Buildings—Sundry Receipts ...		44 18 8
Sale of Products of Gas Works ...		257 6 0
Sale of Cheddite ...		918 4 8
Rents of Canteens ...		643 7 2
Rents of Lands, etc. ...		6,461 8 10
Payments for Dentures ...		564 13 9
Sales of Salvage Stores ...		20,756 0 7
Abattoir Receipts ...		6,400 16 4
Sales of Farm Produce ...		34 10 5
Warlike Stores—Sales, etc. ...		549 4 4
Fuel, Light and Water—Sundry Receipts ...		1,022 17 11
Rents, Lettings, and Quarters ...		8 14 3
General Stores—Sundry Receipts ...		385 16 1
Hospital Stoppages and Refund from Army Pensions Vote ...		13,662 17 0
Sales of Manure ...		77 9 6
Sales of Trawlers ...		27,242 9 4
Receipts, etc., from Trawlers ...		2,050 6 6
Purchases of Discharge ...		70 0 0
Revenue from Band Performances ...		1,228 19 2
Payment by civilian employees for messing ...		663 3 1
Sales of Meat from Abattoir to Officers, N.C.O.'s. and Men ...		715 16 0
Sale of Photographs, etc. ...		5 12 6
	£21,500	£97,670 12 11

## STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£	s.	d.
(1) Loss of Arms and ammunition resulting from a surprise attack on a Barrack Guard. (Department of Finance Authority, S/8/14/25) ...	25	11	6
(2) Deficiency of clothing and equipment at a Battalion Store due to pilferage on the part of some person or persons unknown. (Department of Finance Authority, S/8/28/25) ...	12	14	6
(3) Loss of a horse through an accident in which the animal's leg was broken. (Department of Finance Authority, S/4/76/25) ...	27	10	0
(4) Loss of Webley revolver and five rounds of ammunition by an Officer. It was found that the Officer could not be held financially responsible. (Department of Finance Authority, S/8/30/25) ...	4	18	4

	£	s.	d.
(5) Theft of one Lewis Gun, four rifles and some ammunition, etc., from an Infantry Battalion store. There was not sufficient evidence to fix responsibility. (Department of Finance Authority, S/8/12/25) ... ..	88	16	8
(6) Theft of Military Stores from a Sentry who was doing duty in an isolated position on an Island. No blame was attached to the Sentry. (Department of Finance Authority, S/8/15/25) ... ..	6	12	4
(7) Clothing pilfered from Clothing Stores by some person or persons unknown. Responsibility for the loss could not be brought home to any individual. (Department of Finance Authority, S/8/49/25) ... ..	5	0	7
(8) Certain articles of Clothing and Equipment taken away from Hospital by a soldier who absconded. (Department of Finance Authority, S/8/31/25) ... ..	1	6	3
(9) Loss of stores whilst in transit by rail from Camp to Command Stores. Responsibility could not be fixed on the Railway Company. (Department of Finance Authority, S/8/52/25) ... ..	1	4	11
(10) Loss of a horse from injuries caused by colliding with a vehicle. The soldier in charge of the horse at the time of the accident was Court-martialled, but found "not guilty." (Department of Finance Authority, S/8/54/25) ... ..	10	0	0
(11) Theft of two sets of Bagpipes from Army School of Music. Police enquiries were fruitless. (Department of Finance Authority, S/8/25/25) ... ..	33	12	0

## EXTRA REMUNERATION (exceeding £50).

One Higher Executive Officer received an allowance at the rate of £150 per annum, plus Bonus, for eight months of the period.

One Higher Executive Officer loaned to this Department received an allowance of £100 per annum, plus Bonus, for period 1st April, 1924, to 1st February, 1925.

Four Junior Executive Officers received allowances at rates varying from £45 per annum to £100 per annum, plus Bonus, for different periods.

One Taxes Clerk received an allowance at the rate of £75 per annum, plus bonus, for period 1st April to 30th November, 1924.

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

Gross payments for overtime amounting to £83 2s. 2d.; £78 19s. 10d.; £75 11s. 5d.; £65 3s. 9d.; and £60 14s. 5d. were made respectively to five Lower Clerical Officers and £118 3s. 9d. to one Temporary Officer.

The Accounts of other Departments include a sum of approximately £2,486 in respect of Salaries of Staff loaned to this Department.

This Account includes sums of approximately £351 in respect of Salaries of two Officers temporarily lent to other Departments.

THOMAS GORMAN,

*Accounting Officer.*

ARMY FINANCE OFFICE,  
DEPARTMENT OF DEFENCE,  
15th February, 1926.

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, 1925, compared with the Sum Granted, for WOUND PENSIONS, ALLOWANCES and GRATUITIES, under the ARMY PENSIONS ACT, 1923, and Sundry Contributions in respect of the Administration thereof, and Pensions under the MILITARY SERVICE PENSIONS ACT, 1924, and the Expenses of Hospital Treatment for Ex-Soldiers.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ARMY PENSIONS ACT, 1923.						
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 <i>Original</i> ... £72,000 <i>Supplementary</i> ... 9,000	81,000	69,344 3 6	11,655	16 6		
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— <i>Original</i> ... £36,000 <i>Supplementary</i> ... 47,000	83,000	59,148 15 4	23,851	4 8		
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 ...	2,500	1,193 7 6	1,306	12 6		
D.—Vocational Training under Section 5 (2) of the Act, of Officers and Soldiers in receipt of Wound Pensions	1,000	—	1,000	0 0		
E.—Travelling and Incidental Expenses of Discharged Officers and Soldiers attending Medical Boards, etc.— <i>Original</i> ... £1,000 <i>Supplementary</i> ... 2,500	3,500	2,828 16 11	671	3 1		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
F.—Extra Statutory Provision of Hospital Treatment for Ex-Soldiers within limits approved by the Minister for Finance— <i>Original</i> ... Nil. <i>Supplementary</i> ... £12,000	12,000	11,503 17 8	496	2 4	—	
MILITARY SERVICE PENSIONS ACT, 1924.						
G.—Pensions granted under Section 4 (1) of the Military Service Pensions Act, 1924— <i>Original</i> ... Nil. <i>Supplementary</i> ... £26,500	26,500	2,429 17 8	24,070	2 4	—	
H.—Balances Irrecoverable—	—	1,189 8 5	—		1,189	8 5
	£ 209,500	147,638 7 0	63,051	1 5	1,189	8 5
<i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate)	1,500	—	1,500	0 0	—	
<i>TOTAL :—</i> <i>Original</i> ... £112,500 <i>Supplementary</i> ... 95,500	£ 208,000	147,638 7 0	61,551	1 5	1,189	8 5

Surplus to be surrendered ... £60,361 13 0

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

A.—During the first half of the year payments were passed to this Subhead, approximating £36,000 or half the amount originally voted. It was anticipated that during the second half of the year wound pensions and gratuities would be dealt with, in number and amount, in excess of the first half; but the somewhat elaborate machinery in operation in connection with the investigations and establishment of claims did not work up to expectations, with the result that the numbers anticipated were not passed for payment.

B.—The remarks at Subhead A apply to this Subhead, with the exception that the total of the original sum allocated to this Subhead was spent in the first half of the year.

C. and D.—The Supplementary Estimate anticipated a saving of £1,500 on these Subheads. The actual saving on the two Subheads amounted to £2,306 12s. 6d. When the original Estimate was framed it was not possible to foresee with any degree of accuracy the likely expenditure under Vote Subhead C, whilst as regards Subhead D no claim actually became payable during the financial year.

E.—Casual variation.

F.—Casual variation. All the Hospital Treatment was rendered at St. Bricin's Hospital, Dublin.

G.—The Military Service Pensions Act of 1924 came into operation in August, 1924. Early steps were taken to prepare a Supplementary Estimate in respect of this



service, but the money did not actually become available until the end of December, 1924. The Supplementary Estimate was based on the anticipated number of cases which the Board of Assessors would be able to bring to completion, as regards assessment of service, up to 31st March, 1925. Actual experience of the complex investigations required for the assessment of service soon indicated that the estimated number of cases expected to be assessed within the financial year could not possibly be reached.

H.—Balances Irrecoverable: being amounts written off under Authorities cited.

	£	s.	d.
(1) Five cases in which Pensions were awarded to claimants who were wounded after the cessation of hostilities. The Awards were made prior to the receipt of the Executive Council's ruling defining the period during which Active Service conditions prevailed. The sums paid will be set off against any Awards which may be granted to the soldiers concerned under possible future legislation dealing with injuries received by Members of the Forces during post-war service. (Department of Finance Authority, S/4/183/25) ...	233	13	4
(2) Seven cases in which temporary awards were made on medical reports as to the claimants' disabilities. When the Pensioners were subsequently re-examined, and more detailed medical information became available, it was ruled that the claimants' disabilities could not be attributed to the wounds or injuries in respect of which the claims were made. (Department of Finance Authority, S/4/183/25) ...	726	11	1
(3) In this case a pension was awarded on a certificate that the soldier was injured in the course of duty and without negligence on his part. It subsequently came to light that the injury was due to the claimant's serious negligence and misconduct. There was no apparent intent on the part of the claimant to defraud, and no legal action was taken. (Department of Finance Authority, S/4/183/25) ...	63	8	3
(4) The Pension was awarded in this case on a certificate that the claimant was injured in the course of duty and without negligence on his part. Subsequently, it was discovered that the claimant's statements were false, and that the injury was due to his own serious negligence and misconduct. The Minister was advised against the institution of Civil proceedings owing to the fact that the claimant was mentally deranged at the time of making the statements. (Department of Finance Authority, S/4/183/25) ...	59	16	8
(5) Case in which a Pension was obtained through false statements made by the claimant who was prosecuted and fined. (Department of Finance Authority, S/4/183/25) ...	84	3	11
(6) The claimant was awarded a Pension in this case on a certificate that he was injured in the course of duty. It was ascertained later that though on duty at the time of the receipt of the injury, which was caused by the overturning of a motor tender in which the claimant was travelling, it was no part of claimant's duty to be in the tender. There was no apparent intent on the part of the claimant to defraud. (Department of Finance Authority, S/4/183/25) ...	21	15	2
	£1,89	8	5

THOMAS GORMAN,  
Accounting Officer.

ARMY FINANCE OFFICE,  
DEPARTMENT OF DEFENCE,  
16th February, 1926.

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.

## DEPARTMENT OF POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF POSTS AND TELEGRAPHS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ... ..	£ 1,623,660	£ s. d. 1,500,376 11 5	£ s. d. 123,283 8 7	£ s. d. —
A.A.—Payment to other Administrations in respect of services rendered by Agency	6,000	6,026 7 2	—	26 7 2
B.—Travelling and Subsistence Allowances ... ..	13,500	16,013 19 9	—	2,513 19 9
C.—Rent, Office Fittings, &c. ...	27,300	25,762 15 6	1,537 4 6	—
D.—Purchase of Sites, &c. (Postal and Telegraph Services only) ... ..	10	9,900 0 0	—	9,890 0 0
E.—Conveyance of Mails ...	458,525	407,774 7 1	50,750 12 11	—
F.—Railway Companies, &c., for services in connection with Telegrams ... ..	450	379 2 4	70 17 8	—
G.—Stores other than Engineering Materials ... ..	81,930	63,545 14 1	18,384 5 11	—
H.—Incidental Expenses, Law Charges, &c. ... ..	12,000	12,939 19 8	—	939 19 8
I.—Engineering Establishment ...	135,955	145,833 13 3	—	9,878 13 3
K.—Engineering Materials ...	54,641	54,444 17 5	196 2 7	—
L.—Engineering Contract Work, Maintenance by Railway Companies, &c. ... ..	21,474	16,565 10 7	4,908 9 5	—
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892-1921 ... ..	66,000	48,625 12 0	17,374 8 0	—
N.—Superannuation and other non-effective Charges ...	249,630	181,352 13 9	68,277 6 3	—
O.—Post Office Savings Bank ...	14,270	14,003 2 9	266 17 3	—
GROSS TOTAL ...£	2,765,345	2,503,544 6 9	285,049 13 1	23,248 19 10
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure £261,800 13 3	
T.—Appropriations in Aid ...	98,385	117,444 10 3	Surplus of Appropriations in Aid realized. £19,059 10 3	
NET TOTAL ...£	2,666,960	2,386,099 16 6	Total Surplus to be surrendered. £280,860 3 6	



# DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

## 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 ...	108,840	104,150 6 4	4,689 13 8	—
A.2.—Metropolitan Offices ...	459,480	408,305 15 4	51,174 4 8	—
A.3.—Provincial Offices ...	997,290	924,778 7 1	72,511 12 11	—
A.4.—Stores Department ...	58,050	63,142 2 8	—	5,092 2 8
<b>TOTAL</b> ...£	1,623,660	1,500,376 11 5	128,375 11 3	5,092 2 8

Surplus ... £123,283 8 7

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

- A.1.—The decrease was due to the employment in Headquarters Offices of Staff whose wages were borne on the Metropolitan and Provincial Votes, and to a saving on Bonus due to the reduction in the "Cost of Living" figure during the period 1st September, 1924, to 28th February, 1925. Part of the time of the Chief Medical Officer and of his Staff, whose salaries are charged to this Subhead, is occupied (at an estimated cost of £840 per annum) on work for the Civil Service Commission and as Chief Medical Officer for the Service.
- A.2.—The decreased expenditure was due to a reduction in the number of Officers employed consequent on a falling-off in Telegraph traffic, to the saving which resulted from the re-organization of the Sorting Clerk and Telegraphist and Postman Classes and to a saving on Bonus due to the reduction in the "Cost of Living" figure during the period 1st September, 1924, to 28th February, 1925.
- A.3.—The decrease in expenditure was due to the operation of a general policy of retrenchment in unremunerative Postal Services, and to a saving on Bonus due to the reduction in the "Cost of Living" figure during the period 1st September, 1924, to 28th February, 1925.
- A.4.—The increase in expenditure was due to the extension of the activities of the Post Office Factory, partially set off by a saving on Bonus due to the reduction in the "Cost of Living" figure during the period 1st September, 1924, to 28th February, 1925.

## SUBHEAD A.A.—PAYMENT TO OTHER ADMINISTRATIONS 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.
Payment to other Administrations, &c. ...	6,000	6,026 7 2	—	26 7 2

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

The expenditure under this Subhead is contingent on the volume of Agency Services performed, and is subject to fluctuations which cannot be foreseen. (See Department of Finance Letter No. S. 60/5/25, of 19th September, 1925).

## 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 ... ..	13,500	16,013 19 9	—	2,513 19 9

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

The increase was due to the payment of Subsistence Allowance, Detention Allowance, and Removal Expenses to Provincial Officers employed at Headquarters Offices, and to expenditure incurred by the delegates to the Stockholm Postal Conference, which had not been estimated for (Department of Finance Letters Nos. S. 60/5/25, of 13th February, 1925, and 16th April, 1925).

## 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. ...	27,300	25,762 15 6	1,537 4 6	—

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

The reduced expenditure was due to a reduction in the price of coal, gas, and electricity, combined with reduced consumption.

## 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	9,900 0 0	—	9,890 0 0

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

In the absence of definite data the Estimate of £10 was made to provide a Token Vote. The expenditure represents the payments, which had not been anticipated, for the purchase of sites for new premises (Department of Finance Letters S. 38/16/24, of 20th June, 1924, S. 38/20/24, of 22nd July, 1924, and S. 38/2/24 of 21st May, 1924).



## SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
E.1.—Conveyance of Mails by Rail	£ 320,000	£ 301,276 s. 3 d. 4	£ 18,723 s. 16 d. 8		£ — s. — d. —	
E.2.—Conveyance of Mails by Road	76,000	67,449 19 3	8,550 0 9		—	
E.3.—Packet Services at Home ...	46,500	788 10 2	45,711 9 10		—	
E.4.—Packet Services— Foreign and Colonial ...	16,000	38,254 4 1	—		22,254 4 1	
E.5.—Conveyance of Mails by Air (Foreign and Colonial)	25	5 10 3	19 9 9		—	
TOTAL	...£ 458,525	407,774 7 1	73,004 17 0		22,254 4 1	

Surplus ... £50,750 12 11

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

- E.1.—The decrease in expenditure was mainly due to the smaller payments made to Railway Companies for the carriage of *Parcel* Mails consequent on (1) the reduction of the Inland Parcel Post Rates in An Saorstát from 1st September, 1924, and (2) the decline in incoming traffic from Great Britain consequent on the imposition of the Post Office Delivery Fee and various Customs tariffs. On the other hand a reduction in the cost of carriage of Letter Mails due to revision of Subsidies to Railway Companies, anticipated when the Estimates were prepared, was not fully realized in the financial year.
- E.2.—The decrease was due to economies effected in Road Services, and the introduction of official Motor working in Dublin.
- E.3.—The cost of the Dun Laoghaire and Holyhead Packet, which was provided under this Subhead, was ultimately paid for out of the E.4 Section of the Subhead.
- E.4.—Owing to an increased proportion of cost beyond that anticipated being borne by the British Administration, the payments in respect of the Dun Laoghaire and Holyhead Packet service fell short of the Estimate by £13,000. In addition, the cost of land transport in connection with Foreign Mails estimated under this Subhead was paid out of Revenue.
- E.5.—No exact data were available when this estimate was framed.

## SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
Railway Companies, &c., for services in connection with Telegrams ...	£ 450	£ 379 s. 2 d. 4	£ 70 s. 17 d. 8		£ — s. — d. —	

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

The decrease was due to reduced working arising from restricted Railway facilities.

## 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 ... ..	36,100	31,298 3 11	4,801 16 1	—
G.2.—Uniform Clothing ...	26,000	20,112 15 9	5,887 4 3	—
G.3.—Manufacture of Stamps, &c.	19,830	12,134 14 5	7,695 5 7	—
TOTAL ...£	81,930	63,545 14 1	18,384 5 11	—

Surplus ... .. £18,384 5 11

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the Year was £2,899.

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

- G.1.—The decrease was due to certain payments due to the British Administration which did not materialize during the financial year.
- G.2.—The decrease was due to retrenchment in the number of uniform wearing Officers, the use of cheaper materials, and the extension in the periods of wear of various garments.
- G.3.—The decrease was due to the inclusion in the Estimates of the full probable cost of printing Old Age Pension Orders, Stamps, &c., portion of which charge was not eventually borne on the Vote of this Department, and to certain payments not materializing in the financial year.

Apart from ordinary stocktaking discrepancies the losses of Postal Stores from Stock, including losses of stores in transit as the result of raids, amounted to £8 2s. 2d. during the year.

## SUBHEAD H.—INCIDENTAL EXPENSES, LAW CHARGES, &amp;c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges ... ..	300	122 5 3	177 14 9	—
H.2.—Losses by Default, Accident, &c. ... ..	10,000	11,442 1 7	—	1,442 1 7
H.3.—Incidental Expenses ...	1,650	1,331 0 4	318 19 8	—
H.4.—Police ... ..	50	44 12 6	5 7 6	—
TOTAL ...£	12,000	12,939 19 8	502 1 11	1,442 1 7

Deficit ... .. £939 19 8



## SUBHEAD H.—continued.

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

H.1.—This is necessarily a fluctuating item, and the expenditure during the financial year was less than anticipated.

H.2.—The excess was due to sufficient provision not having been made for raid losses (Department of Finance Letter S. 60/5/25, of 13th February, 1925).

A classified schedule of losses is appended. The loss to the public is reduced by £24 6s. 2d. on account of unpaid Wages, &c., due to dismissed officers.

H.3.—This is necessarily a fluctuating item

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

LOSSES BY RAIDS :—	£	s.	d.
230 Cases under £50	2,560	18	8
17 Cases between £50 and £100	1,238	5	7
18 Cases between £100 and £500	2,814	1	6
1 Case over £500	700	0	0
Irrecoverable balance of amount allowed in respect of two £5 notes, reported to have been lost in the General Post Office fire in 1916, but which were subsequently paid	7	0	0
Cancelled Currency Notes destroyed in Rotunda Rink fire	20	0	0
Remittance from Swords S.O., destroyed in Rotunda Rink fire	4	0	0
Deficiency in Accounts at Connaught Street S.O., Athlone, caused by defalcations of Assistant	244	19	3
Deficiency in Accounts at Tipperary after occupation by Irregulars	18	7	10
Deficiency in Accounts.—Late Sub-Postmistress, Castlebridge	167	13	1
„ „ Due to defalcations of late Sub-Postmaster, Johnstown, Kildare	62	2	9
„ „ Upper Rathmines S.O., Final Account	3	9	11
„ „ Cork after occupation by Irregulars	692	3	0
„ „ Arklow, Postal Order stolen by late Temporary Wireless Operator	1	1	0
„ „ Belturbet, due to defalcations of late Sorting Clerk and Telegraphist	12	4	
Loss of Remittance from Malloy to the Cashier	14	3	0
Loss of £1 from Remittance, Glanmire T.S.O. to Cork, unexplained	1	0	0
Loss of Remittances and misappropriated Insurance Contribution at Tullamore	2	6	2
Loss of Remittance at Banba Hall, Dublin	1	18	0
Unexplained shortage in Remittance from Castlecree to Kells	1	0	0
Theft from Remittance in transit to Cavan	15	1	2
Misappropriation of credit stock supplied to late Auxiliary Postman at Ballyhaunis	2	6	
Misappropriation of official cash by the late Ballymore—Ballinacarrow Rural Postman	30	9	0
Deficiency in credit stock of late Postman at Cloyne	5	2	
Misappropriation of credit stock by Auxiliary Postman at Ennis	2	6	
Misappropriation of official cash by Auxiliary Postman at Brandon S.O.	3	7	
Fraudulent issue of Telegraph Money Orders at Ballyconnell	70	0	0
Fraudulent negotiation of Money Order by late Sorting Clerk and Telegraphist at Cork	6	1	2
Misappropriation of Official Cash by late Sorting Clerk and Telegraphist at Carlow	20	14	0
Shortage in Revenue and Voted Service Accounts taken over from late Sorting Clerk and Telegraphist at Carlow	3	0	2
Counter losses at Ballina	30	11	5
Forged Treasury Notes accepted at Killarney, Birr, and Mountmellick	2	3	4
Irish Free State Postage Stamps presented to delegates to the International Postal Congress at Stockholm and to Swedish Officials attached thereto	48	9	11
Irish Free State Postage Stamps presented to Mrs. De Wet	2	19	5
Miscellaneous Losses not exceeding £20, and not involving suspicion of fraud or culpable negligence of Post Office Servants :—	£	s.	d.
Irrecoverable overpayments of Wages, &c.	38	4	1
Counter Losses	334	7	9
Postal Orders	21	9	5
Old Age Pensions Orders	55	14	1
Army and Navy Allowances and Postal Drafts	18	18	7
Money Orders	32	1	3
Miscellaneous	40	11	10

## SUBHEAD H.—continued.

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

		£	s.	d.	£	s.	d.
Compensation for Loss of and Damage to Parcels and Registered and Insured Letters—							
Loss :—	Registered and Insured Parcels...	...	...	154	2	11	
	Unregistered and Uninsured Parcels	...	...	1,502	8	5	
	Total (Parcels)	...	...	1,656	11	4	
	Registered and Insured Letters	...	...	282	1	2	
	TOTAL (LOSS)	...	...	£1,938	12	6	
Damage :—Registered and Insured Parcels							
	Unregistered and Uninsured Parcels	...	...	38	4	5	
	Total (Parcels)	...	...	174	2	9	
	Registered and Insured Letters	...	...	2	13	11	
	TOTAL (DAMAGE)	...	...	176	16	8	
	TOTAL (LOSS AND DAMAGE)	...	...			2,115	9 2
	TOTAL	...	...			£11,442	1 7

The total number of Money Orders and Postal Orders issued during the year was over 4,444,200, amounting to a total sum of £7,410,300.

The total number of parcels dealt with was about 6,163,000.

The total cash, &c., remittances dealt with by Postmasters, &c., during the year was about £15,100,000.

## SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
1.—Salaries, Wages, and Allowances ...	125,100	132,310 9 10	—		7,210	9 10
2.—Travelling and Subsistence Allowances ...	10,855	13,523 3 5	—		2,668	3 5
TOTAL ...£	135,955	145,833 13 3	—		9,878	13 3
Deficit ...			£9,878 13 3			

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

1. and I.2.—Due to insufficient provision having been made for repair of malicious damage and damage by storms to Telegraph Plant (Department of Finance Letter S. 60/5/25 of 13th February, 1925).

## SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	54,641	54,444 17 5	196	2 7	—	



## SUBHEAD K.—continued.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF  
CHARGE, 1924-25.

	£	s.	d.
Glass jars broken in transit ... ..	3	9	10
Copper wire (scrap) lost in transit from Arklow ... ..	3	6	4
Wire stolen between Rathduff and Mourne Abbey ... ..	3	2	6
Tools lost by workmen in civil disturbances in 1922 ... ..	4	11	11
Losses of Stores written off under the authority of the Secretary, Engineer-in-Chief, and Controller of Stores (56 cases) ... ..	26	5	3
TOTAL ... ..	£40	15	10

The total value of Stores handled during the year amounted to £249,551.

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. ...	5,030	9,823 0 11	—	4,793 0 11
L.2.—Wayleaves ... ..	330	303 1 6	26 18 6	—
L.3.—Contract Work ... ..	12,174	2,746 2 0	9,427 18 0	—
L.4.—Rent, Rates on Wires, &c. ...	3,064	3,526 8 8	—	462 8 8
L.5.—Incidental Expenses ... ..	876	166 17 6	709 2 6	—
TOTAL ...£	21,474	16,565 10 7	10,163 19 0	5,255 9 7
SURPLUS ... ..			£4,908	9 5

## REPAYMENT SERVICES.

	Expenditure in the Year.	Total outstanding.
	£	£
Works executed for Railway Companies and others ... ..	3,688	2,323

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 (Department of Finance Letter of 21st March, 1925, No. S. 60/5/25).
- L.2.—Owing to Underground Extensions, several overhead Wayleaves were terminated.
- L.3.—Certain works provided for under this Subhead were not proceeded with.
- L.4.—Owing to disturbed conditions generally, certain claims, which were proper to the previous financial year, were not made in due course, and the expenditure under this Subhead for the financial year 1924-25 has, consequently, been inflated accordingly.
- L.5.—Provision is made under this Subhead for making good accidental damage in connection with Engineering Works, and the expenditure fluctuates considerably.

**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.
	£	£ s. d.	£ s. d.	£ s. d.
M.1.—Repayments on Telephone Capital Account ... ..	46,400	45,362 0 0	1,038 0 0	—
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	19,600	3,263 12 0	16,336 8 0	—
<b>TOTAL ...£</b>	<b>66,000</b>	<b>48,625 12 0</b>	<b>17,374 8 0</b>	<b>—</b>
<b>SURPLUS</b>			<b>£17,374 8 0</b>	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.**

M.1.—Precise information regarding the expenditure necessary for the redemption of Telephone Exchequer Bonds was not available at the time the Estimates were prepared. The amount was subsequently notified in the Department of Finance Letter of 16th June, 1924, No. F. 82/1/24.

M.2.—The procedure for the repayment of Advances on Telephone Capital Account was not settled until the 7th June, 1924 (Department of Finance Letter No. 846). Half-yearly payments fall due on 1st June and 1st December, and the amount shown under Expenditure represents one such payment, in accordance with the procedure now laid down.

**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 ... ..	100,830	91,012 2 2	9,817 17 10	—
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	87,500	64,044 13 4	23,455 6 8	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	61,300	26,295 18 3	35,004 1 9	—
<b>TOTAL ... ..£</b>	<b>249,630</b>	<b>181,352 13 9</b>	<b>68,277 6 3</b>	<b>—</b>
<b>SURPLUS</b>			<b>£68,277 6 3</b>	

**EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.**

N.1.—The decrease was due to the normal incidence of retirements being affected by retirements under the Treaty to a greater extent than anticipated, and to a decrease in the fluctuating item of Death gratuities.

N.2 and N.3.—The decrease was due to the estimated number of retirements under the Treaty not materializing in the financial year.



## SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
O.1.—Salaries, Wages, and Allowances	£ 12,390	£ s. d. 10,456 6 8	£ s. d. 1,933 13 4	£ s. d. —
O.2.—Travelling ... ..	100	176 10 6	—	76 10 6
O.3.—Buildings, Furniture, Light, Heating, &c. ... ..	30	63 3 1	—	33 3 1
O.4.—Stationery, &c. ... ..	1,450	3,069 19 11	—	1,619 19 11
O.5.—Law Charges ... ..	50	—	50 0 0	—
O.6.—Losses by Default, Accident, &c.	200	30 18 0	169 2 0	—
O.7.—Incidental Expenses ... ..	50	206 4 7	—	156 4 7
TOTAL ... ..	£ 14,270	14,003 2 9	2,152 15 4	1,885 18 1
SURPLUS ... ..			£266 17 3	

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

- O.1.—The data available at the time the Estimate was framed were insufficient to allow of a more exact estimate of the cost of Salaries due to anticipated expansion of Savings Bank business. The reduced expenditure was also due partly to the reduction in the "Cost of Living" Bonus.
- O.2. and O.3.—Definite data for a close approximation were not available when the Estimate was prepared.
- O.4.—The cost of new Burrough's posting machines was not anticipated (Department of Finance Letters S/41/26/24, of 3rd November and 8th November, 1924).
- O.5, O.6, and O.7.—These are fluctuating items, and sufficient data were not available when the Estimate was prepared.

The total number of Savings Bank deposits and withdrawals during the year was over 627,700, and their total amount was about £2,114,000.

## SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
Appropriations in Aid ... ..	£ 98,385	£ s. d. 117,444 10 3	£ s. d. —	£ s. d. 19,059 10 3

## SUBHEAD T.—continued.

NATURE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations ... ..	22,500	26,426	6	6
T.2.—Void Money Orders ... ..	—	—	—	—
T.3.—Void Postal Orders ... ..	—	—	—	—
T.4.—Poundage on Postage Stamps repurchased from the Public ... ..	75	73	17	4
T.5.—Works for Railway Companies ... ..	1,250	3,800	3	5
T.6.—Sale of Engineering Stores ... ..	2,650	2,470	10	5
T.7.—Receipts from Savings Bank Fund ... ..	20,620	21,370	14	8
T.8.—Receipts from Advertisements, &c. ... ..	—	—	—	—
T.9.—Sale of Sites ... ..	—	—	—	—
T.10.—Rent of Post Office Premises Sub-let ... ..	3,040	2,757	19	6
T.11.—Miscellaneous Receipts ... ..	48,250	60,544	18	5
TOTAL ... ..£	98,385	117,444	10	3

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

T.1.—Due to receipts from the United States and Canadian Administrations for payment of Money Orders under conventions arranged subsequent to the estimate being prepared.

T.5.—Due to an under-estimation of the extent of Repayment Services to be undertaken.

T.6.—A fluctuating item.

T.7.—The indirect expenditure was under-estimated.

T.10.—The deficit was due to the non-receipt in the financial year of certain rents of premises sub-let. The authority of the Department of Finance (571/2 of 11/4/24) was obtained for writing off irrecoverable arrears of rent (£729 13s. 5d.) due to the Department in respect of premises in Dublin for the period 1st October, 1918, to 22nd April, 1923.

T.11.—The receipts under this section include the following :—

	£	s.	d.
(a) Excess parcel traffic ... ..	25,443	0	0
(b) Payment by Great Britain in respect of the cost of staffing Wireless Stations at Valentia Island and Malin Head ... ..	10,000	0	0
(c) 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 ... ..	1,597	18	2
(d) Adjustment of overcharge to Subhead E.4 in the year 1922-23 in respect of a claim by the British Post Office for the conveyance of foreign letter mails ... ..	9,755	0	0
(e) Payment by British Post Office for uniform clothing supplied by the Controller of Stores ... ..	6,089	1	0
(f) Payment by the British Administration for services rendered by the Department of Posts and Telegraphs in connection with the Agency Service performed by the National Health Insurance Commissioners for the General Medical Practitioner treatment for discharged and disabled British ex-service men ... ..	906	13	4
(g) Commission received from County Councils for payment of rates, and from the Department of Justice for payment of Civic Guard postal drafts ... ..	2,900	0	0

Receipts in respect of items (d), (e) and (g) were not anticipated at the time the Estimate was prepared; provision was, however, made for the recovery of the expenses incurred in connection with the sale of Saorstát Savings Certificates, but it was subsequently decided that such expenditure should remain a charge against the Vote of the Department of Posts and Telegraphs.



## EXTRA REMUNERATION (exceeding £50).

An Executive Officer (£90–£350) of the Secretary's Office received an allowance at the rate of £150 per annum plus appropriate Bonus for acting as Private Secretary to the Minister for Posts and Telegraphs.

An Executive Officer (£90–£350) of the Secretary's Office received an allowance at the rate of £100 per annum plus appropriate Bonus for acting as Private Secretary to the Secretary.

Seven Clerical Officers (£60–£200) of the Secretary's Office received as remuneration for extra attendance sums varying from £55 5s. 11d., to £68 3s. 11d.

From the Ministry of Home Affairs Vote, one Post Office Assistant, Grade B (Scale 16/- to 49/- per week), received the difference between his Post Office wages and Bonus, and £400 per annum from 1st April, 1924, to 31st March, 1925.

NOTE.—This Account includes a sum of approximately £2,374 for Salaries, &c., of Staff lent to other Departments.

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 1925.

H. N. BOWESMAN,  
*Accounting Officer.*

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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.*

## APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED  
31ST MARCH, 1925.

## SUMMARY.

Estimated Expenditure.			Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.				
Telegraph Services.	Telephone Services.	Common Services.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
£	£	£	Telegraph Services.	Telephone Services.	Common Services.	
35,938	*	2,876	£	£	£	
9,602	55,733	388	4,922	*	2,225	
39,120	67,432	3,481	10,938	57,499	289	
3,020	12,685	10	56,288	73,335	3,784	
			2,571	13,318	105	
87,680	135,850	6,755	74,719	144,152	6,403	
	£230,285			£225,274		

\* 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, 1925.

Estimate.			Expenditure.
£		£	
Construction (Telegraphs) :—			
Wires for Newspapers ...	...	...	19 (Credit)
Shore Wireless Stations ...	8,729	...	27 ( " )
Sundry Works (including fast Telegraph Apparatus) ...	27,209	Sundry Works (including fast Telegraph Apparatus)	4,968
TOTAL COST OF TELEGRAPH CONSTRUCTION :—			
Cash ...	£22,357	Cash ...	£1,915
Materials ...	13,581	Materials ...	3,007
Construction (Common Services) :—			
Electric Light, Electric Power, Heating— New Works :—			
Cash ...	£1,902	Cash ...	£1,610
Materials ...	974	Materials ...	615
TOTAL COST OF COMMON SERVICES CONSTRUCTION			
... £	2,876	TOTAL COST OF COMMON SERVICES CONSTRUCTION	2,225 (b)
			£ 2,225

(a) Provision was originally made for the erection of certain Wireless finding direction Stations, the installation of fast telegraph apparatus, and the construction of a new telegraph circuit Dublin to Athenry, but it was found that none of these works could be undertaken during the financial year, 1924-25.

(b) Certain Electric Lighting Schemes in contemplation were postponed as the result of employment of Engineering Staff on the repair of Malicious Damage.

## APPENDIX No. 1A.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1925.—continued.

Estimate.		Actual Expenditure.		
LINES AND APPARATUS.		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.
Telephone Services.	Telephone Services.	Telephone Services.	Telephone Services.	Common Services.
£	£	£	£	£
7,432	35,875	6,685	33,079	191
1,502	17,047	3,663	20,947	13
668	2,811	10,348	54,026	204
£9,602	55,733	590	3,473	85
		10,938	57,499	289
29,705	56,550	41,153	63,455	3,100
4,977	9,960	5,280	9,609	684
33	297	32	271	—
4,405	625	9,823	—	—
£39,120	67,432	56,288(a)	73,335(a)	3,784
3,020	12,685	1,580	7,920	73
£3,020	12,685	991	5,398	32
		2,571	13,318	105

(a) The increase of Maintenance expenditure over the original Estimate arises from the fact that the cost of repair of Malicious Injuries to Telegraph and Telephone Plant was much heavier than anticipated; in addition, unexpected faults developed in the Anglo-Irish Submarine Cables.



## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1925.

RECEIPTS.	£	ISSUES.	£
Value of Stores in hand, 1st April, 1924 :—			
Stock at Rate Book Prices, 31st March, 1924	75,058†	Works and Maintenance	98,725
Stores in transit on 31st March, 1924	3,631	Repayment Services	471
Stores issued to Factory in respect of uncompleted Works on 31st March, 1924	715	Factory for use in Manufacture, Plant, &c.	4,984
	79,404	Sales	3,028
Less—Decrease on revaluation	1,253		107,208
	78,151		
Engineering Materials Purchased	110,254	Value of Stores issued to Factory in respect of Uncompleted Works on 31st March, 1925	1,519
Add Stores taken into Stock, 1924–25, but not paid for on 31st March, 1925	8,569	Value of Stores in transit on 31st March, 1925	1,401
	118,823	Value of Stores in hand on 31st March, 1925	111,183*
Deduct Stores taken into Stock prior to 1st April, 1924, and paid for in 1924–25	3,388	(Including Stores awaiting repair or condemnation, £18,878, and for sale, £2,264).	
	115,435		
Add cost of Freight and Cartage of Engineering Stores	7,477		
Add cost of Handling :—			
Engineering Staff	1,545		
Stores Staff	6,766		
	131,223		
Manufactured Articles received from Factory at cost	6,293		
Stocktaking Adjustments (Surplus in excess of Deficiencies)	158		
Profit on Rate Book Prices	5,486		
	£221,311		£221,311

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

\* Includes Stores value £37,000 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 1924-25.

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) ... ..							77,973	7 11
GRATUITIES AND OTHER NON-RECURRENT CHARGES.								
A.—Statutory.								
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1) ) ... ..							5,058	10 10
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) ) ... ..							3,077	7 0
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ... ..							198	16 11
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ... ..							47	9 9
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) ... ..							43	11 3
B.—Non-Statutory.								
Marriage Gratuities ... ..							1,393	7 8
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts ... ..							73	0 0
INJURY GRANTS.								
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ... ..							28	5 10
Grants under the Workmen's Compensation Act, 1906 ... ..							881	16 9
Grants under the Injuries in War (Compensation) Act, 1915 ... ..							2,241	8 3
							Subhead N.2.	
Superannuation Allowances awarded under Article 10 of the Treaty of 6th December, 1921 ... ..							64,044	13 4
							Subhead N.3.	
Additional Allowances awarded under Article 10 of the Treaty of 6th December, 1921 ... ..							26,295	18 3
							<u>£181 352 13 9</u>	



# POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

See also Report of Comptroller and Auditor-General.

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACT, 1924.

	Receipts in the Year ended 31st March, 1925.	Total for the previously expired Period.	Total to 31st March, 1925.		Payments in the Year ended 31st March, 1925.	Total for the previously expired Period.	Total to 31st March, 1925.
	£ s. d.	£ s. d.	£ s. d.	—	£ s. d.	£ s. d.	£ s. d.
To Balance on 31st March, 1924	55,672 18 7	—	—	By Expenditure on Works ...	110,376 15 8	817,247 1 5	927,623 17 1
" Advances from Exchequer	70,000 0 0	893,920 0 0	963,920 0 0	" Expenditure on Stores not yet allocated (Suspense Head) ...	16,000 0 0	21,000 0 0	37,000 0 0
" Balance on 31st March, 1925	703 17 1	—	703 17 1	" Balance on 31st March, 1924	—	55,672 18 7	—
TOTAL	...£ 126,376 15 8	893,920 0 0	964,623 17 1	TOTAL ...	126,376 15 8	893,920 0 0	964,623 17 1

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN.

30th November, 1925.

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

H. N. BOWESMAN,  
*Accounting Officer.*

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## DEPARTMENT OF EXTERNAL AFFAIRS.

## See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for the Salaries and Expenses  
of the DEPARTMENT 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. ...	6,992	7,938 10 8	—	946 10 8
A.2.—Travelling, Incidental Expenses, and Newspapers	760	367 7 3	392 12 9	—
A.3.—Telegrams and Telephones	265	319 2 9	—	54 2 9
A.4.—Official Entertainment ...	750	645 7 11	104 12 1	—
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages, &c. ...	17,778	17,635 0 10	142 19 2	—
B.2.—Rents, Fuel, Light, and Cleaning ...	6,975	7,217 10 3	—	242 10 3
B.3.—Travelling and Subsistence ...	1,855	1,413 4 10	441 15 2	—
B.4.—Postage, Stationery, Telegrams, Telephones ...	1,156	992 19 3	163 0 9	—
B.5.—Incidental Expenses ...	575	631 3 5	—	56 3 5
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	250	112 19 1	137 0 11	—
B.7.—Loss on Exchange ...	200	2 14 5	197 5 7	—
PUBLICITY DEPARTMENT.				
C.1.—Salaries, Wages, &c. ...	3,043	2,552 8 10	490 11 2	—
C.2.—Travelling and Incidental Expenses ...	400	67 7 7	332 12 5	—
C.3.—Publication and Distribution ...	5,250	757 14 8	4,492 5 4	—
Total ...£	46,249	40,653 11 9	6,894 15 4	1,299 7 1
Surplus to be surrendered ...			£5,595 8 3	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer:—				
Passport Fees ...			7,950	12,648 8 8



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

A.1.—The issue of Passports commenced on 1st April, 1924. The Staff estimated for was found inadequate to deal with the new work, and additional appointments were made. See 1925–26 Estimate.

A.2.—The main saving was on Travelling and Subsistence expenses.

A.3.—Excess caused by under-estimate for Telephones.

A.4.—Owing to the nature of this expenditure an accurate estimate of probable commitments is not possible.

B.1.—The salary of the Secretary to the High Commissioner was not paid from this Vote for the whole year—a sum of £238 9s. 6d. was paid by the Revenue Department. Only one of the Trade Inspectors estimated for was appointed, and he did not come under payment until 1st January, 1925. A temporary typist provided for in New York Office was not appointed.

The greater part of the above savings was absorbed by increased pay and allowances granted to the Representative at Washington on his official appointment as Minister Plenipotentiary, and also to the other Foreign Representatives.

B.2.—Excess due to the fact that Rates which had not been estimated for were paid in respect of the High Commissioner's premises in London. (Department of Finance Minute of 27th May, 1924, F/657/2).

B.3.—Expenditure on travelling and subsistence in the U.S.A. was not as great as anticipated. Savings also occurred on the estimate of £860 for the London Office, owing to the fact that the Trade Inspectors estimated for were not appointed.

B.4.—Casual saving mainly in the U.S.A. Offices.

B.5.—Casual excess in the miscellaneous expenses of the foreign offices.

B.6.—An accurate estimate is not possible.

B.7.—The provision was to meet any net loss due to the writing down of balances held by Representatives abroad in local currency to the true value according to the rate of Exchange ruling on 31st March, 1925. £2 14s. 5d. was the net loss.

C.1.—Saving on the provision of £500 for payments for special work to Writers and Artists.

C.2. and C.3.—Saving of £4,824 17s. 9d. on an estimate of £5,650. The activities of the Publicity Department were very considerably curtailed during the year.

The Accounts of other Departments include a sum of approximately £860 in respect of salaries, etc., of Staff on loan to this Department.

S. P. BREATHNACH,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
18th November, 1925.

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

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*

## LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925 compared with the Sum Granted, for a Grant in Aid of 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.
	£	£ s. d.	£ s. d.	£
A.—Grant in Aid of the Expenses of the League of Nations ...	8,000	8,000 0 0	—	—
B.—Travelling and Incidental Expenses	1,175	999 6 11	175 13 1	—
TOTAL	£ 9,175	8,999 6 11		—
Surplus to be surrendered ...£			175 13 1	

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

B.—The Expenditure on Travelling and Incidental Expenses cannot be estimated accurately.

S. P. BREATHNACH,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
19th November, 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.

SEÓIRSE MAG CRAITH,  
*Comptroller and Auditor-General.*



## DEPARTMENT OF FISHERIES.

## See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF FISHERIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, Wages, and Allowances ...	20,541	20,211 10 8	329 9 4		—	
B.—Travelling, etc. ...	2,500	2,752 6 9	—		252 6 9	
C.—Incidental Expenses ...	200	282 11 1	—		82 11 1	
D.—Telegrams and Telephones ...	150	227 12 4	—		77 12 4	
E.—Fishery Development ...	35,777	27,897 4 8	7,879 15 4		—	
F.—Rural Industries— Original ... £24,500 Supplementary ... 7,000	31,500	29,532 19 0	1,967 1 0		—	
G.—Fishery Cruiser ...	8,500	8,990 14 1	—		490 14 1	
I.—Losses ...	—	22 3 4	—		22 3 4	
	£ 99,168	89,917 1 11	10,176 5 8		925 7 7	
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	990	—	990 0 0		—	
GROSS TOTAL :— Original ... £92,168 Supplementary ... 6,010	98,178	89,917 1 11	9,186 5 8		925 7 7	
Deduct :— H.—Appropriations in Aid— Original ... £35,850 Supplementary ... 6,000	Estimated. 41,850	Realized. 38,781 3 2	Surplus of Gross Estimate over Expenditure. £8,260 18 1			
NET TOTAL :— Original ... £56,318 Supplementary ... 10			Deficiency of Appropriations in Aid realized. £3,068 16 10			
	£ 56,328	51,135 18 9	Net Surplus to be surrendered. £5,192 1 3			

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

- A.—Saving mainly due to (1) delay in filling certain posts on the Outdoor Establishment, and (2) reduction in rate of Bonus.
- B.—Expenditure was greater than anticipated. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance Minute S.60/10/25 of the 23rd March, 1925.
- C.—Excess was due to cost of special advertising. Department of Finance Minute S.60/10/25 of the 12th May, 1925, conveyed sanction to the excess expenditure being met out of savings on other Subheads.

D.—Expenditure was greater than anticipated. Authority for the excess expenditure being met out of savings on other Subheads has been given in Department of Finance Minute S.60/10/25 of the 23rd March, 1925.

E.—Saving was due mainly to the fact that certain schemes of fish curing which were provided for to meet emergencies were not required to be put into operation.

F.—Less materials were purchased to meet the requirements of the Industrial Classes owing to a falling off in trade.

G.—Excess due to (1) cost of overhaul of the Cruiser being more than anticipated, and (2) abnormal consumption of coal consequent on the vessel being kept as much as possible on patrol service owing to poaching complaints. Sanction of the Department of Finance has been obtained to meet excess expenditure on this Subhead from savings on other Subheads (Finance Minute S.60/10/25 of 23rd March, 1925).

	Estimated.	Realized.
	£	£
H.—(1)—Contribution towards Fishery Services from the Endowment Fund of the Department of Agriculture and Technical Instruction ... ..	10,650	10,650
(2)—Repayment of Fishery Loans ... ..	5,000	7,636*
(3)—Rural Industries: Miscellaneous Receipts ... ..	18,100	15,173†
(4)—Miscellaneous Receipts from schemes of Fishery Development ... ..	8,100	5,322‡
	£41,850	£38,781

\* The loan repayments were more than anticipated. The total amount here shown includes a sum of £760 in respect of Industrial Loans.

† The output of the Industries was not so great as anticipated (See Subhead F.).

‡ Certain of the schemes for which provision was made in the Estimate were not put into operation with the result that the receipts which would have accrued from these schemes were not realized.

I.—A sum of £22 3s. 4d. incurred in repairing damages caused to certain fishing boats on which the Department held a mortgage and charged to Subhead E. Fishery Development, was subsequently found to be irrecoverable and was written off by authority of Department of Finance in Minute S.27/29/25 of the 16th April, 1925.

#### NOTES.

The total amount of arrears outstanding on 31st March, 1925, in respect of Fishery and Industrial Loans was £93,517 4s. 5d.

The following amounts due from Fishery Loan Borrowers have been written off as irrecoverable under authorities of Department of Finance quoted hereunder :—

£1,115	18s.	0d.	Minute S.27/10/24 of 5th March, 1924.
18	9s.	5d.	Minute S.27/10/24 of 12th June, 1924.
1	0s.	11d.	Minute S.27/41/24 of 12th June, 1924.
24	14s.	3d.	Minute S.27/74/24 of 19th November, 1924.
30	0s.	3d.	Minute S.27/26/25 of 24th March, 1925.
4	16s.	1d.	Minute S.27/25/25 of 26th March, 1925.
171	7s.	6d.	Minute S.27/72/24 of 28th March, 1925.

L. C. MORIARTY,

*Accounting Officer.*

DEPARTMENT OF FISHERIES,  
DUBLIN, 14th December, 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.*



## TECHNICAL INSTRUCTION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for the Salaries and Expenses  
connected with TECHNICAL INSTRUCTION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	22,708	19,849 0 11	2,858 19 1	—	—	—
B.—Travelling ...	3,800	3,533 14 0	266 6 0	—	—	—
C.—Incidental Expenses ...	210	92 14 3	117 5 9	—	—	—
D.—Telegrams and Telephones	308	91 19 7	216 0 5	—	—	—
E.—Trade and Industrial Scholarships ...	800	226 1 5	573 18 7	—	—	—
F.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	63,474	60,985 9 5	2,488 10 7	—	—	—
G.—Grants to Local Committees of Technical Instruction ...	52,937	41,105 11 9	11,831 8 3	—	—	—
H.—Miscellaneous Technical Instruction Services	9,640	8,161 8 0	1,478 12 0	—	—	—
J.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	84,674	72,954 6 2	11,719 13 10	—	—	—
K.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	1,362	1,361 6 8	13 4	—	—	—
L.—Grants for Day Secondary Schools ...	24,500	24,897 15 9	—	—	397 15 9	—
M.—Examinations in Courses of Instruction conducted in Technical Schools ...	597	643 5 5	—	—	46 5 5	—
GROSS TOTAL ...£	265,010	233,902 13 4	31,551 7 10	—	444 1 2	—
<i>Deduct—</i>	<i>Estimated</i>	<i>Realized</i>	Surplus of Gross Estimate over Expenditure. £31,107 6 8			
N.—Appropriations in Aid ...	55,570	57,175 11 4	Surplus of Appropriations in Aid realized. £1,605 11 4			
NET TOTAL ...£	209,440	176,727 2 0	Total Surplus to be surrendered. £32,712 18 0			

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

- A.—Savings due to vacancies on Staff.
- B.—Savings due to travelling being less than anticipated, consequent on vacancies on Inspectorial Staff.
- C.—Advertisements were not required to the extent anticipated; supply of papers and periodicals was considerably reduced; and the requirements for uniforms were much less than usual.
- D.—The telephone requirements in the new offices were considerably less than anticipated and the expenditure on telegrams was reduced to a minimum.
- E.—Owing to the relatively small number of suitable candidates the full provision under this Subhead was not required.
- F.—The difference is due to the fact that the number of teachers employed by the Local Committees was less than anticipated.
- G.—This difference is made up of monies due to Local Committees and intended to be used for certain purposes such as building and extensions of schools, purchase and provision of equipment, etc., which owing to local conditions could not be fully carried out during the year; and monies due to the Committees, but in respect of which claims had not been received before the end of the year.
- H.—Supplies to the various institutions cost less than anticipated; the demand for assistance to Art and Crafts and other exhibitions was less than usual, and certain activities were curtailed during the year.
- J.—At the time these estimates were being prepared Local Committees were making arrangements for a large number of extra classes, the attendance at which, however, did not come up to anticipations.
- K.—Casual variation.
- L.—Excess due to an increase in the number of grant earning pupils attending Secondary Schools (Department of Finance S60/1/25 of 10th June, 1925).
- M.—Excess due to the large increase in the number of pupils presenting themselves for examination in 1924 (Department of Finance S60/1/25 of 29th June, 1925).
- N.—The increase is due to the large number of candidates presenting themselves for examination; to the receipts in connection with the Irish School of Domestic Economy, Killarney School of Housewifery, and for the services of the Commercial Teacher which were not estimated as receipts to Appropriations in Aid; and to the fact that the balance of Endowment on 1st June, 1924, was in excess of the amount anticipated.

## APPROPRIATIONS IN AID.

	Estimated.		Realized.		
	£		£	s.	d.
Fees for Candidates for Examinations ... ..	338		452	5	6
Fees, etc., from the Irish Training School of Domestic Economy (£452 4s. 10d.) and from the Killarney School of Housewifery (£153 8s. 6d.) ... ..	—		605	13	4
Amount received for services of Commercial Teacher ...	—		120	0	0
Miscellaneous Receipts ... ..	—		272	12	6
Balance of Endowment Fund of the Department of Agriculture in respect of Technical Instruction on 1st June, 1924 ... ..	14,507		15,000	0	0
Receipts from Church Temporalities Fund ... ..	40,725		40,725	0	0
	<u>£55,570</u>		<u>£57,175</u>	<u>11</u>	<u>4</u>



## EXTRA REMUNERATION (exceeding £50)

From this Vote a Second Division Clerk and two Lower Clerical Officers received £62 12s. 1d., £64 6s. 8d., and £52 8s. 7d., respectively, for overtime.

From the Vote for the Department of Finance, a Junior Executive Officer received an allowance of £73 11s.

From the Intermediate Education Board, a Junior Inspector of Technical Instruction and a Teacher in the Irish Training School of Domestic Economy received £65 4s. 9d., and £83 15s., respectively, for acting as Examiners at Intermediate Examinations. In addition the Junior Inspector received £14 17s. 6d. and the Teacher £30 5s. from the Vote for the Civil Service Commission for acting as Examiners at Civil Service Examinations.

This Account includes a sum of £765 in respect of Officers lent to other Departments.

The Accounts for other Departments include the sum of £122 approximately, in respect of Salaries of Staff temporarily lent to this Department.

SEÓSAMH O NÉILL,

27th November, 1925.

*Secretary and Accounting Officer.*

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925, compared with the Sum Granted, for the Salaries and other Expenses of the RAILWAY TRIBUNAL, constituted under the Railways Act, 1924.

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>Supplementary</i> ) ...	3,692	3,509 11 1	182 8 11	—
B.—Travelling and Incidental Expenses—( <i>Supplementary</i> )	230	317 15 1	—	87 15 1
C.—Telegrams and Telephones—( <i>Supplementary</i> ) ...	28	12 12 2	15 7 10	—
TOTAL	£ 3,950	3,839 18 4	197 16 9	87 15 1

Surplus to be surrendered ... .. £110 1 8

	Estimated	Realized
Extra Receipts payable to Exchequer ...	—	£ s. d. 41 6 0

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

- A.—Saving due to the posts of Clerical Officer and Typist remaining vacant.
- B.—Excess, mainly due to Advertising, sanctioned by Department of Finance letter 560/11/25.
- C.—Estimate for Telephone Service furnished by Department of Posts and Telegraphs. No telegrams were necessary.

GORDON CAMPBELL,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY  
AND COMMERCE.  
5th January, 1926.

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.*



## ROYAL DUBLIN SOCIETY - (GRANT IN AID).

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
 compared with the Sum Granted, for a GRANT IN AID to the  
 ROYAL DUBLIN SOCIETY in respect of the occupation of  
 Leinster House by the Oireachtas.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Grant in Aid to Royal Dublin Society—(Supplementary)	68,000	68,000 0 0	—	—
TOTAL ... ..£	68,000	68,000 0 0	—	—

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(DEPARTMENT OF FINANCE),

9th October, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
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 (Supplementary) ... ..	1,172	1,171 8 6	11 6	—
TOTAL ...£	1,172	1,171 8 6		—
Surplus to be surrendered		... £	11 6	

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
23rd October, 1925.

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.*





## NATIONAL LAND BANK, LIMITED.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1925,  
compared with the Sum Granted, for an ADVANCE to the  
NATIONAL LAND BANK, LIMITED.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advance to the National Land Bank, Limited— (Supplementary) ... ..	300,000	300,000 0 0	—	—
TOTAL ... ..	£ 300,000	300,000 0 0	—	—

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
9th October, 1925.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*









	PAGE
Counsel, Fees to ... ..	68
<b>County Court and Circuit Court Officers</b> ... ..	66
County Court Appeals Act, 1924 ...	81
<b>Court of Judicature, Supreme</b> ...	81
Criminal Injuries (Ireland) Acts, Compensation under ...	44
Criminal Investigation Department, Pensions ... ..	47
Criminal Lunatics, Maintenance of ... ..	77, 83
Criminals, Habitual, Registration of ...	77
Crown and Peace, Clerks of ...	66
Cultivation, Land ... ..	96

**D.**

Dáil Éireann ... ..	4
Dáil Éireann Courts, Expenses of Winding-Up ... ..	71
Dáil Éireann Courts (Winding-Up) Commission ... ..	19, 24
Dáil Funds, Expenses of litigation in U.S.A. ... ..	68
Dáil Judge, Salary of ... ..	71
Deeds, Registry of ... ..	81
Defence of Public Officials ... ..	68
<b>Department of Agriculture</b> ... ..	95
Department of Agriculture, Buildings ... ..	31
Department of Defence, Buildings ...	32
Department of Education, Buildings ... ..	31
<b>Department of External Affairs</b> 163, xxv	
<b>Department of Finance</b> ... ..	10
<b>Department of Fisheries</b> 166, xxvi	
<b>Department of Industry and Commerce</b> ... ..	125
Department of Industry and Commerce, Buildings ... ..	31
<b>Department of Justice</b> ... ..	71
Department of Justice, Buildings ...	31
<b>Department of Local Government and Public Health</b> ... ..	86, xiii
Department of National Education ...	117
<b>Department of Posts and Telegraphs</b> 145, xx	
Department of Posts and Telegraphs, Telephone Capital Account ... ..	153, 162
<b>Department, Revenue</b> ... ..	12, vi
Development Schemes ... ..	96, 105, 106
Diseases of Animals ... ..	95
Distressed Seamen, Relief of ... ..	133
District Courts, Fines and Fees ... ..	76
<b>District Justices</b> ... ..	80, xiii
District Probate Registrars ... ..	81
Dockyard, Haulbowline ... ..	70
Donations and Bequests, Charitable ...	62
Dublin Metropolitan Police ... ..	75
Dundrum Asylum ... ..	83

**E.**

Education, Agricultural ... ..	95, 99
Education, Department of, Buildings ... ..	31
<b>Education, Intermediate</b> ... ..	121
Education (Provision of Meals) (Ireland) Act, 1917 ... ..	87
<b>Education, Public</b> ... ..	117, xv
Electoral Act, 1923, Expenses under the ... ..	53

	PAGE
Electoral Act, 1923, Printing, etc. ...	57
Emigrant Ships, Medical Inspection of ... ..	134
<b>Endowed Schools</b> ... ..	124
Endowment Fund ... ..	99
Engineer, Government Consulting ...	42
Estate Duty Appeals ... ..	55
Estate Duty Valuation ... ..	60
Estates, Improvement of ... ..	114
<b>Exchequer and Audit</b> ... ..	8
<b>Executive Council</b> ... ..	6, v
<b>Expenses, Miscellaneous</b> ... ..	55
<b>Expenses under the Representation of the People Act, The Electoral Act, and The Juries (Amendment) Act</b> ... ..	53
<b>External Affairs, Department of</b> 163, xxv	
Extra Statutory Grants ... ..	46

**F.**

Female Orphan House, Dublin ... ..	92
Film Censorship ... ..	71
<b>Finance, Department of</b> ... ..	10
Fines and Fees, District Courts ... ..	76
Fiscal Inquiry Commission ... ..	23, 24
<b>Fisheries, Department of</b> 166, xxvi	
Fishery Cruiser ... ..	166
Fishery Development ... ..	99, 166
Fishery Loans, Repayment of ... ..	167
Flax Scheme ... ..	100
<b>Forestry Fund</b> ... ..	113
Friendly Societies Registry ... ..	55

**G.**

<b>Gallery, National</b> ... ..	54
<b>Gárda Síochána</b> ... ..	73, xii
Gárda Síochána, Buildings ... ..	34
Gárda Síochána Pensions, etc. ... ..	47
<b>General Prisons Board</b> ... ..	77, xiii
<b>General Register Office,</b> ... ..	90
Geological Survey ... ..	108
Goat Breeding ... ..	96, 105, 106
Government Consulting Engineer ...	42
<b>Government Property, Rates on</b> ... ..	49
<b>Governor-General's Establishment</b> ...	2
Gratuities, Civil ... ..	46, 161
Greater Dublin Commission of Inquiry ... ..	21

**H.**

Hackney Car, etc., Licences ... ..	76
<b>Haulbowline Dockyard</b> ... ..	70
<b>Health Insurance Commission, National</b> ... ..	63
Horse Breeding ... ..	95, 96, 99
<b>Hospitals and Charities</b> ... ..	92
Hospitals, Voluntary, Grants to ... ..	86
Hospital Treatment for ex-Soldiers ...	143
Housing Grants ... ..	87

**I.**

Incorporated Law Society ... ..	55
Indemnity Act, 1924, Compensation under ... ..	41
Industrial Scholarships ... ..	95, 168
<b>Industrial Schools, Reformatory and</b> ...	93



	PAGE
Industries, Rural ... ..	166
<b>Industry and Commerce, Department of</b> ... ..	125
Industry and Commerce, Department of, Buildings ... ..	31
<b>Injuries, Personal, Compensation</b> ... ..	44
Injury Grants ... ..	46, 161
Inland Waterways, Commission on ... ..	23, 24
Inquiries, Special ... ..	19
<b>Instruction, Technical</b> ... ..	108, 168
<b>Insurance Commission, National Health</b> ... ..	63
<b>Intermediate Education</b> ... ..	121
International Labour Organization ... ..	126
International Mathematical Congress ... ..	118
Inter-Parliamentary Union ... ..	4
Intoxicating Liquor Commission ... ..	22
Investigation, Scientific, etc. ... ..	55
Irish Church Fund Loans Repayments ... ..	26
Irish Church Temporalities Fund ... ..	100, 109, 169
Irish Produce, Marketing of ... ..	100
<i>Iris Oifigiúil</i> ... ..	57

**J.**

Judge, Dáil, Salary of ... ..	71
<b>Judicature, Supreme Court of</b> ... ..	81
Juries (Amendment) Act, 1924, Expenses under the ... ..	53
Jurors' Lists ... ..	67
<b>Justice, Department of</b> ... ..	71
Justice, Department of, Buildings ... ..	31
<b>Justices, District</b> ... ..	80, xiii

**K.**

Killury or Nelan Fund ... ..	120
------------------------------	-----

**L.**

<b>Laboratory, State</b> ... ..	39
Land Act, 1881, Loans ... ..	25
<b>Land Commission</b> ... ..	114, xiii
Land Cultivation ... ..	96
Land Improvement Acts Loans ... ..	25
Lands and Agriculture, Department of ... ..	95
<b>Law Charges</b> ... ..	68
Law Officer ... ..	68
Law Society, Incorporated ... ..	55
<b>League of Nations</b> ... ..	126, 165
Letterkenny Railway Revenue ... ..	26
Library, National ... ..	107
Life Saving Service ... ..	133
Light Railway Surplus Revenue ... ..	26
Linen Hall ... ..	26, 27
Live Stock, Improvement of ... ..	100
<b>Loans, Local</b> ... ..	18
Local Authorities, Grants to ... ..	86
<b>Local Government and Public Health, Department of</b> ... ..	86, xiii
<b>Local Loans</b> ... ..	18
<b>Losses, Property, Compensation</b> ... ..	41, viii
Lunatic Asylums, Office of Inspector ... ..	86
Lunatics, Criminal, Maintenance of ... ..	77, 83

**M.**

Manual and Practical Instruction ... ..	118
Manufacturing Account, Prisons ... ..	79
<b>Marine Service</b> ... ..	133
Marine Works Act, 1902 ... ..	26, 129, 131
Maternity Benefits ... ..	63
Medical Benefits, Grants for ... ..	63
Medical Referees ... ..	46, 125
Memorials, Transcription of ... ..	81
<b>Metropolitan Police, Dublin</b> ... ..	75
Military Service Pensions Act, 1924 ... ..	143
Milk Production ... ..	100
<b>Miscellaneous Expenses</b> ... ..	55
Model Schools ... ..	117
Murphy Bequest ... ..	111
Museum, National ... ..	107

**N.**

<b>National Gallery</b> ... ..	54
<b>National Health Insurance Commission</b> ... ..	63
National Insurance Audit ... ..	8
<b>National Land Bank, Ltd.</b> ... ..	175, xxviii
National Library ... ..	107
National Monuments ... ..	26
National Museum ... ..	107
National Schools, Buildings ... ..	31
National Schools, Salaries, etc. ... ..	117, 118
National Stud... ..	96
<b>Nations, League of</b> ... ..	126, 165
North-Eastern Boundary Bureau ... ..	20, 24

**O.**

Official Assignee's Costs ... ..	81
<b>Oireachtas</b> ... ..	4, v
Oireachtas Debates, Reports of ... ..	57
<b>Old Age Pensions</b> ... ..	16
Old Age Pensions Committee ... ..	22
<b>Ordnance Survey</b> ... ..	112
Orphan House, Female, Dublin ... ..	92
Out-Turn of the Year ... ..	iv

**P.**

Paymaster-General's Office ... ..	10
Pedlars' Fees ... ..	76
Pension Office, Teachers' ... ..	10
<b>Pensions, Army</b> ... ..	142, xix
Pensions, Civil, Repayable to British Exchequer ... ..	47
Pensions, Criminal Investigation Department ... ..	47
Pensions, Dublin Metropolitan Police ... ..	75
Pensions, etc., Gárda Síochána ... ..	47
<b>Pensions, Old Age</b> ... ..	16
Pensions, Royal Irish Constabulary ... ..	46, 47
Pensions, Teachers' ... ..	118
People Act, Representation of the ... ..	53
<b>Personal Injuries Compensation</b> ... ..	44
Phoenix Park National School ... ..	27
Pictures, Purchase of, Grant in Aid ... ..	54
Pleuro-Pneumonia, Cattle ... ..	103
Police Courts, Dublin ... ..	75
<b>Police, Dublin Metropolitan</b> ... ..	75
Police Tax ... ..	76
Postal and Telegraph Buildings ... ..	32
Post Office Commission ... ..	23, 24
Post Office Savings Bank ... ..	154



	PAGE
<b>Posts and Telegraphs, Department of</b> ... .. 145, xx	
Post-Truce Damage, Compensation for ... .. 41	
Potato Industry ... .. 100	
Pre-Truce Damage, Compensation for ... .. 41	
<b>Prisons Board, General</b> ... .. 77, xiii	
Prisons, Manufacturing Account of ... .. 79	
Probate Registrars, District ... .. 81	
<b>Property Losses Compensation</b> ... .. 41, viii	
Prosecutors, etc. ... .. 68	
Publicans' Licences, etc., Fees ... .. 67, 76	
<b>Public Education</b> ... .. 117, xv	
Public Education, Buildings ... .. 31	
<b>Public Health, Department of Local Government and</b> ... .. 86, xiii	
Publicity Department ... .. 163	
Public Officials, Defence of ... .. 68	
<b>Public Record Office</b> ... .. 85	
Public Trustee ... .. 114	
<b>Public Works and Buildings</b> ... .. 27, viii	
<b>Public Works Office</b> ... .. 25	

**R.**

<b>Railways</b> ... .. 129	
Railways Act, 1896 ... .. 129, 131	
<b>Railway Tribunal</b> ... .. 171	
<b>Rates on Government Property</b> ... .. 49	
<b>Record Office, Public</b> ... .. 85	
Referees, Medical ... .. 46, 125	
<b>Reformatory and Industrial Schools</b> ... .. 93	
<b>Register Office, General</b> ... .. 90	
Registry, Friendly Societies ... .. 55	
Registry of Deeds ... .. 81	
Reid Fund ... .. 120	
<b>Relief Schemes</b> ... .. 51, x	
Repatriation of Destitute Subjects of Saorstát Éireann ... .. 163	
<b>Repayments to Contingency Fund</b> ... .. 173	
Report of Comptroller and Auditor-General ... .. iii	
Representation of People Act, Expenses under the ... .. 53	
Representatives Abroad ... .. 163	
Research, Agricultural ... .. 95, 99	
Research Grants to Students ... .. 55	
<b>Retired Allowances, Superannuation and</b> ... .. 46, ix	
<b>Revenue Department</b> ... .. 12, vi	
Revenue Department, Buildings ... .. 31	
<b>Royal Dublin Society (Grant in Aid)</b> ... .. 172	
Royal Irish Constabulary Pensions ... .. 46, 47	
Rural Industries ... .. 166	

**S.**

Sanatorium Benefits, Grants for ... .. 63	
Savings Bank, Post Office ... .. 154	
Savings Committee, Central ... .. 19, 24	
<b>Schemes, Relief</b> ... .. 51, x	
Scholarships, Trade and Industrial ... .. 95, 168	
Schools and Classes of Science ... .. 168	
<b>Schools, Endowed</b> ... .. 124	
Schools, Model ... .. 117	

Schools, National ... .. 117, 118	
Schools of Science and Art ... .. 107, 108	
<b>Schools, Reformatory and Industrial</b> ... .. 93	
<b>Science and Art</b> ... .. 107	
Science, College of ... .. 107	
Scientific Investigation, etc. ... .. 55	
Séa Fisheries Act, 1883 ... .. 26	
Seanad Éireann ... .. 4	
Secondary Schools ... .. 121, 168	
<b>Secret Service</b> ... .. 50	
<b>Service, Marine</b> ... .. 133	
Shannon Navigation ... .. 26	
Shannon River Works ... .. 27	
Sheriffs, Under- ... .. 68	
Solicitors, State ... .. 68	
Southern Railway Revenue ... .. 26	
Special Inquiries ... .. 19	
State and Official Residences ... .. 31	
<b>State Laboratory</b> ... .. 39	
State Papers, Keeper of ... .. 85	
State Solicitors ... .. 68	
<b>Stationery Office</b> ... .. 57	
Statistics, Agricultural and Trade, Collection of ... .. 95	
Store and Stock Accounts ... .. iii	
Students, Research Grants to ... .. 55	
Stud, National ... .. 96	
<b>Superannuation and Retired Allowances</b> ... .. 46, ix	
(See also <b>Dublin Metropolitan Police, and Department of Posts and Telegraphs</b> ).	
Superannuation of Teachers ... .. 118	
<b>Supreme Court of Judicature</b> ... .. 81	
Surgeons, Certifying, Fees to ... .. 125	
Surrender of Balances, 1923-24 ... .. v	
Survey, Geological ... .. 108	
<b>Survey, Ordnance</b> ... .. 112	
<b>Survey, Valuation and Boundary</b> ... .. 60	

**T.**

<b>Tailteann, Aonach</b> ... .. 52, xii	
Tailteann Games Decorations ... .. 27	
Teachers' Pension Office ... .. 10	
Teachers' Residences ... .. 118	
Teachers, Superannuation of ... .. 118	
<b>Technical Instruction</b> ... .. 108, 168	
<b>Temporary Commissions</b> ... .. 19, vii	
Tobacco Growing Experiments ... .. 95, 104	
Trade and Industrial Scholarships ... .. 95, 168	
Trade Statistics ... .. 95	
Training Colleges ... .. 117	
Tramways Act, 1883 ... .. 129	
Treaty, Allowances under Article 10 of ... .. 46, 75, 153, 161	
<b>Tribunal, Railway</b> ... .. 171	
Trinity College, Dublin, Grant to ... .. 123	
Trustee, Public ... .. 114	
Tuberculosis in Cattle ... .. 95	
Tuberculosis, Treatment of ... .. 87	

**U.**

Umpire and Courts of Referees ... .. 125	
Under-Sheriffs ... .. 68	
<b>Universities and Colleges</b> ... .. 123	

	PAGE		PAGE
<b>V.</b>		Voluntary Hospitals, Grants to ...	86
Vaccine Lymph Supply ...	86	<b>W.</b>	
<b>Valuation and Boundary Survey</b> ...	60	Waterford Revaluation ...	60
Veneral Diseases, Treatment of ...	86	Works and Buildings, Army ...	32
Veterinary College ...	100	<b>Works and Buildings, Public</b> ...	27, viii
Veterinary Research Laboratory ...	96, 105, 106	<b>Works Office, Public</b> ...	25
Virement ...	iii	Worship Fund ...	120
Vocational Training of Officers and Soldiers ...	142	Wrecks and Salvage, Services in connection with ...	133



ANALYSIS, UNDER VOTES, OF THE REPORT OF THE CONTROLLER AND AUDITOR-GENERAL SHOWING TO WHICH ACCOUNTS SPECIFIC REFERENCE IS MADE IN THE REPORT.

Number and Title of Vote.	Report.		Number and Title of Vote.	Report.	
	Page.	Para.		Page.	Para.
1. Governor-General's Establishment ... ..	—	none	32. Garda Síochána ... ..	xii	31
2. Oireachtas ... ..	v	6-8	33. Dublin Metropolitan Police ... ..	—	none
3. Executive Council ... ..	v	9-11	34. General Prisons Board ... ..	xiii	32
4. Exchequer and Audit ... ..	—	none	35. District Justices ... ..	xiii	33
5. Department of Finance ... ..	—	none	36. Supreme Court of Judicature ... ..	—	none
6. Revenue Department ... ..	vi	12-16	37. Dundrum Asylum ... ..	—	none
7. Old Age Pensions ... ..	—	none	38. Public Record Office ... ..	—	none
8. Local Loans ... ..	—	none	39. Department of Local Government and Public Health ... ..	xiii	34
9. Temporary Commissions ... ..	vii	17	40. General Register Office ... ..	—	none
10. Public Works Office ... ..	—	none	41. Hospitals and Charities ... ..	—	none
11. Public Works and Buildings ... ..	viii	18-20	42. Reformatory and Industrial Schools ... ..	—	none
12. State Laboratory ... ..	—	none	43. Department of Agriculture ... ..	—	none
13. Civil Service Commission ... ..	—	none	44. Science and Art ... ..	—	none
14. Property Losses Compensation ... ..	viii	21, 22	45. Ordnance Survey ... ..	—	none
15. Personal Injuries Compensation ... ..	—	none	46. Forestry Fund ... ..	—	none
16. Superannuation and Retired Allowances ... ..	ix	23	47. Land Commission ... ..	xiii	35-39
17. Rates on Government Property ... ..	—	none	48. Public Education ... ..	xv	40
18. Secret Service ... ..	—	none	49. Intermediate Education ... ..	—	none
19. Relief Schemes ... ..	x	24-29	50. Universities and Colleges ... ..	—	none
20. Aonach Tailteann ... ..	xii	30	51. Endowed Schools ... ..	—	none
21. Expenses under the Representation of the People Act, the Electoral Act, and the Juries (Amendment) Act ... ..	—	none	52. Department of Industry and Commerce ... ..	—	none
22. National Gallery ... ..	—	none	53. Railways ... ..	—	none
23. Miscellaneous Expenses ... ..	—	none	54. Marine Service ... ..	—	none
24. Stationery Office ... ..	—	none	55. Army ... ..	xv	41-56
25. Valuation and Boundary Survey ... ..	—	none	56. Army Pensions ... ..	xix	57-59
26. Charitable Donations and Bequests ... ..	—	none	57. Department of Posts and Telegraphs ... ..	xx	60-81
27. National Health Insurance Commission ... ..	—	none	58. Department of External Affairs ... ..	xxv	82, 83
28. County Court and Circuit Court Officers ... ..	—	none	59. League of Nations ... ..	—	none
29. Law Charges ... ..	—	none	60. Department of Fisheries ... ..	xxvi	84-90
30. Haulbowline Dockyard ... ..	—	none	61. Technical Instruction ... ..	—	none
31. Department of Justice ... ..	—	none	62. Railways Tribunal ... ..	—	none
			63. Royal Dublin Society (Grant-in-Aid) ... ..	—	none
			64. Repayments to Contingency Fund ... ..	—	none
			65. National Land Bank, Limited. ... ..	xxviii	91

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