

# SAORSTAT ÉIREANN.

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## APPROPRIATION ACCOUNTS, 1925-26.

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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, 1926, 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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*Ordered, by Dáil Éireann, to be Printed,  
31<sup>st</sup> March, 1927.*

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1927.

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## SAOR STÁT ÉIREANN.

## ACCOUNTS OF THE PUBLIC SERVICES, 1925-26.

## REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

## GENERAL.

*Virement.*

1. In the report of the Public Accounts Committee dated 31st March, 1926, reference was made to an agreement under which a supplementary estimate was to be presented to Dáil Éireann for excess expenditure on any subhead of an appropriation account when the excess amounted to a considerable sum. In the appropriation accounts for the financial year 1925-26 there are several subheads on which excess expenditure has been incurred, the excess being met from savings on other subheads. On subheads N. and Q. of the Army vote there are excesses of £28,212 and £145,573 respectively, on subhead N. of the vote for Superannuation and Retired Allowances £54,618, subhead E2 of Army Pensions vote £11,516, subhead I. of Department of Agriculture £9,060, subhead E. of Public Works and Buildings £8,965, and on subhead E. of Revenue Department £7,900. It should be remembered, however, that this excess expenditure had been incurred before the issue of the report of the Public Accounts Committee, or of the Department of Finance minute thereon, and I have accordingly admitted all excess expenditure (within the ambit of the respective votes) which has been met from savings on other subheads of the same vote.

*Out-Turn of the Year.*

2. The gross estimates for public services for the financial year 1925-26, as shown in the summary on page xxvi., amounted to £28,052,450 and the gross expenditure to £24,565,393 6s. 6d. Appropriations in Aid were estimated at £781,121 and the amount realized was £1,095,832 10s. 7d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £767,744 18s. 8d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £3,801,768 4s. 1d., which is arrived at as follows :—

	£	s.	d.	£	s.	d.
Gross Estimates ...	28,052,450	0	0			
Gross Expenditure ...	24,565,393	6	6			

Saving on Gross Estimates ...	3,487,056	13	6
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APPROPRIATIONS IN AID :—

Realized ...	1,095,832	10	7
Estimated ...	781,121	0	0

Surplus ...	314,711	10	7
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Total amount to be surrendered ...	£3,801,768	4	1
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In no case has the provision made by Dáil Éireann been exceeded, nor is an excess vote necessary.

*Payments Before Due Date.*

3. In some departments a practice prevails of making advances of salary or pay before the due date and without the sanction of the Department of Finance. I have called the attention of the Accounting Officers concerned to this irregularity and in future I do not propose to admit these payments unless the sanction of the Department of Finance has been obtained.

*Surrender of Balances on 1924-25 Votes.*

4. The balances to be surrendered out of votes for the Public Services for 1924-25 amounted to £8,341,162 12s. 3d. I hereby certify that these balances have been duly surrendered to the Exchequer.

*Disallowances on Army Appropriation Account, 1923-24.*

5. In paragraphs 46, 48 and 50 of the final report of the Public Accounts Committee dated 31st March, 1926, sums amounting in the aggregate to £13,788 were reported by the Committee as not properly chargeable to the Army Vote, 1923-24. The Department of Finance concurred in the recommendations of the Committee, and provision of £13,788 was accordingly made in supplementary estimates which were presented to, and passed by, Dáil Éireann during the financial year 1926-27.

VOTE 2.—OIREACHTAS.

6. I have recently been furnished by the Department of Finance with a copy of the Regulations, made by the Minister for Finance after consultation with the Ceann Comhairle of Dáil Éireann and the Cathaoirleach of Seanad Éireann, under



Section 3(2) of the Oireachtas (Payment of Members) Act, 1923. These regulations provide for the issue of travelling vouchers for use by members of the Oireachtas on journeys necessitated by the transaction of business arising out of the members' duties as deputies or senators.

#### VOTE 6.—REVENUE DEPARTMENT.

7. I have asked that the authority of the Department of Finance should be sought for the transfer from the British to the Saorstát service of certain officers attached to the Taxes Clerical Staff.

Overpayments of remuneration amounting to £82 were made to three collectors of income tax. I understand that arrangements are being made to recover these amounts.

##### *Subsistence Allowance.*

8. An officer whose Headquarters were in Dublin and whose home was outside the city was on two occasions paid subsistence allowance for a night spent in Dublin preparatory to travelling to London on official business. As subsistence allowance is not payable in respect of absence at any place within a radius of five miles from an officer's home or headquarters I have not admitted the expenditure as a proper charge to the vote.

##### *Mileage Allowance for use of private bicycles.*

9. The Department of Finance sanctioned payment of an allowance at the rate of 2/6 per week to Customs Auxiliary Preventive Men engaged on Border Patrol Work, for use of private bicycles on official business. I observed that three members of this class, who originally received payment on the basis of 2/6 weekly, were subsequently allowed the mileage rate appropriate to occasional journeys on official duty (1½d. per mile) the additional amounts paid to them being £55 16s. 2d., £55 3s. 8d. and £51 19s. 9d., respectively.

##### *Revenue Account.*

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

##### *Income Tax.*

11. I mentioned in last year's report that the income tax accounts for 1920-21 and subsequent years had not yet been closed and hence it was not possible to verify that the amounts assessed for each year had been duly collected, discharged or remitted. The accounts covering a number of Assessment Dis-



tricts for the years referred to have now been balanced. Of those balanced the total amount of tax in default at the dates of balancing was £2,434,313 for the years 1920-21 to 1923-24. For the districts in which the accounts are not yet balanced the total assessments are £17,551,355 for these years but until the balancing statements have been furnished I am unable to say what amount of income tax is still unpaid. The total assessments raised for the years 1924-25 and 1925-26 amount to £12,636,680 of which approximately £7,748,000 had been paid to 31st December, 1926.

#### *Remissions.*

12. I have been furnished with a return of Extra Statutory Remissions of Duty or Interest receivable under the Revenue Acts, involving £50 or upwards in any one case, made during the year ended 31st March, 1926. The reasons given for remission appear to be satisfactory.

The total shown in the Return is £5,054 2s. 11d. Of this amount £4,734 6s. 9d. related to Income Tax, £258 0s. 0d. to interest on Estate, etc., Duties, and £61 16s. 2d. to Customs Duties. The grounds on which Income Tax was remitted were :—

(a) Assessed parties died insolvent, or without assets to cover the Tax (17 cases involving £3,235 9s. 5d.)

(b) Assessed parties were bankrupt and Tax was given up on the Official Assignee's Certificate of " No Profits " (3 cases involving £849 9s. 9d.).

(c) Assessment raised but subsequent evidence revealed no net liability to tax (4 cases involving £649 7s. 7d.).

#### *Misappropriation of Revenue Moneys.*

13. The charge to Subhead P. includes £2,527 12s. 4d. representing the adjustment of a loss arising from the misappropriation of Revenue moneys by an absconding Collector of Income Tax, for whose arrest a warrant has been issued. The gross amount of the loss, which as at present ascertained is considerably over £5,000, has been reduced by the recovery of £2,500 from a Guarantee Society. Investigations into the accounts of this Collector are still proceeding.

#### *Seizure of Revenue.*

14. I understand that an adjustment of the loss resulting from seizures of Revenue moneys in Cork in 1922, referred to in my report for 1923-24, will be made by a charge of £44,464 4s. 7d. to the Losses subhead of the vote for 1926-27. The loss was reduced to this figure by recoveries of £24,579 15s. 4d., portion of

the seized moneys, from the National Land Bank, and of £20,651 14s. 2d. from the Bank of Ireland; this latter sum being the amount reported in favour of the Bank under Section 15 of the Damage to Property (Compensation) Act, 1923, for compensation in respect of losses of Bank Funds in Cork in 1922.

#### VOTE 9.—TEMPORARY COMMISSIONS.

15. In paragraph 23 of their report dated March, 1926, the Public Accounts Committee commented on the payment of travelling expenses for journeys between a private residence and the office, and expressed the view that such charges should not be met from public funds.

I observed that a member of a committee who had received a honorarium for his services was paid a sum of £27 13s. 8d. in 1925-26 for travelling expenses between his residence and the office.

Examination of the Accounts showed heavy and recurring charges by some of the commissioners for hire of motor cars. It is understood that these charges were for journeys to districts not accessible by rail or to places where the rail service could not be utilized.

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

##### *Restoration of Government Property.*

16. With the approval of the Department of Finance the expenditure on the restoration of destroyed government buildings was charged as from 1st April, 1925, on the vote for Public Works and Buildings, and the repayment from the vote for Property Losses Compensation of the expenditure chargeable against that vote has been credited to Appropriations in Aid. Provision for this method of accounting for the cost of restoration of these buildings has been made in the estimates for subsequent years, and after examination of the basis of apportionment between the relative votes I have admitted the expenditure incurred in the financial year 1925-26 in the Appropriation Account of Public Works and Buildings for that year.

##### *New Subheads.*

17. Two special subheads were opened in the account—one to cover the expenditure incurred in making accommodation for foreign medical men on a visit to the Saorstát and the other to provide for the cost of maintenance of a steamship used under the control of the Department of Industry and Commerce on the Sligo-Behnullet Service. The sanction of the Department of Finance was obtained for these special subheads.



## VOTE 14.—PROPERTY LOSSES COMPENSATION.

18. By the end of the financial year 1925-26 the Compensation (Ireland) Commission which was set up by agreement between the British and Saorstát Governments to determine and report the amounts payable in respect of compensation, costs, interest, etc., had completed its work. Adjustments with the British Government of the share of liability are still the subject of correspondence between the British Treasury and the Department of Finance.

Under article 4 of the agreement of 3rd December, 1925, made with the British Government, the Saorstát Government agreed to increase by 10 per cent. the measure of compensation for malicious damage to property done in the Irish Free State between 11th July, 1921, and 12th May, 1923. In the course of my examination of these payments I noticed that in some instances this increase had the effect of giving more than was originally claimed. Following the terms of the agreement I have admitted these additional charges.

## VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

19. Under an order of the Lord Chancellor made in November, 1918, the staff of the Central Office of the Land Registry was reorganised and the ordinary civil service rules dealing with retirement were made applicable to all new posts and to any extended number of existing posts constituted by that Order.

I observed that two officers of the Land Registry who had been promoted in 1918, in accordance with the terms of the Order, had retired under article 10 of the Treaty. Their compensation allowances were calculated on their pensionable service as civil servants with the usual additional years and a special addition of one month for each year of actual service. In view of the stipulation of the Lord Chancellor's order of November, 1918, it is not clear why the special addition was made.

## VOTE 19.—RELIEF SCHEMES.

20. The payments made in the financial year from this vote amounted to £336,464. The relief was administered, as in the previous year, under the direction of the Department of Finance, mainly through the Department of Agriculture, the Land Commission, the Department of Local Government and the Office of Works. The net cost of the schemes administered through the Department of Agriculture was £11,451, portion of which is represented by the difference between the purchase and selling price of seed oats and seed potatoes distributed to small holders in poor districts. £7,932 was spent by the Department of Local Government in providing meals for school children and on the recommendations of that Department, sums amounting to



£175,453 were paid to local bodies and expended by them on relief works. £137,111 was expended by the Land Commission on special improvement works, etc.

The payment from this vote to the Queenstown Dry Docks Company of a subsidy of ten per cent. on wages, which was referred to in paragraph 13 of the report of the Public Accounts Committee dated 30th March, 1927, has now terminated.

#### VOTE 26.—LAW CHARGES.

21. A sum of £780 was paid to a solicitor from this vote and charged to Subhead G. for fees and expenses incurred in the defence of certain prisoners prior to July, 1921. The Chief State Solicitor, to whom the bills were forwarded for examination, stated that no documents to vouch the items were submitted and that the details given to support the claim were meagre. He was of opinion however that the bills as drawn would, if taxed in the usual way, be passed for the amount claimed. In the special circumstances I have admitted this charge against the vote.

#### VOTE 27.—HAULBOWLINE DOCKYARD.

22. The expenditure of £14,555 15s. 2d. charged to this vote represents the net cost of the maintenance of the Dockyard at Haulbowline in the financial year 1925-26. The gross expenditure amounted to £18,580, of which £14,845 was for maintenance, £2,838 for services rendered to the garrison, and £897 on the repair and maintenance of patrol boats. From the gross expenditure have been deducted sums of £410 for miscellaneous receipts and £3,615 received from the Army vote in repayment of expenditure incurred on the Army hospital, on the garrison, and on patrol boats.

From papers which have been furnished to me it would appear that the uncertainty of the future use of the Dockyard has been responsible for the postponement of any large scheme of re-organisation, but the removal of the military hospital and garrison to the mainland will probably enable savings to be made on the cost of running the establishment, and will afford an opportunity of dealing with the question of residences on the island. The Commissioners of Public Works, who now account for this vote, also propose to take stock of the public property at the Dockyard and to prepare an inventory.

#### VOTE 30.—GÁRDA SÍOCHÁNA.

23. Under the Police Forces Amalgamation Act, 1925, the Dublin Metropolitan Police and the Gárda Síochána were amalgamated and the cost of the combined forces was borne on the vote for Gárda Síochána as from the beginning of the financial year 1925-26.

*Subhead A.—Salaries, Wages and Pay.*

24. Improvement was noticed in the manner in which the pay rolls of the *Gárdai* were rendered as compared with previous years.

In the course of my examination I noticed that issues of pay were frequently made to officers before the normal date of payment.

*Subhead B.—Allowances.*

25. In the examination of allowances it was observed that a Superintendent, who had been transferred to the country, drew rent allowance to the amount of £40 18s. 7d. for a period during which his family was in occupation of married quarters at the *Depôt*. I am in communication with the Accounting Officer on the subject.

*Subhead P.—Appropriations in Aid.*

26. Under Section 18 of the *Gárda Síochána* Act, 1924, a *Gárda Síochána* Reward Fund was established, into which are paid certain fines, fees and penalties, as defined by this section. Section 20 of the *Police Forces Amalgamation Act*, 1925, provides that in addition to these fines, fees and penalties there shall also be paid into the Fund any moneys provided by the *Oireachtas* for the payment to the members of the amalgamated force of rewards for extraordinary diligence or exertion.

Under regulations made by the Minister for Justice and approved by the Minister for Finance, rewards are paid from the Fund to members of the force on the recommendation of a Reward Board, which consists of three officers nominated by the Commissioner of the *Gárda Síochána*.

The duties of poor rate collectors in connection with the revision of voters' lists in certain areas were, by arrangement with the Department of Local Government and Public Health, carried out by the *Gárda Síochána*. The amounts which would normally be payable to the collectors for this work were paid by the local authorities to the *Gárda Síochána* and with the approval of the Department of Finance were credited to the *Gárda Síochána* Reward Fund. The total sum so credited in the financial year 1925-26 was £938 12s. 3d.

Having regard to the terms of the sections quoted above and to the fact that these moneys are for services rendered by a public department, I am of opinion that they should not have been diverted to the Reward Fund to enable rewards to be made to the persons concerned, but should have been paid into the Exchequer as extra receipts.



*The Garda Síochána Reward Fund Account*

27. The Garda Síochána Reward Fund Account, which is published for the first time as an appendix to the appropriation account, and which is referred to in the foregoing paragraphs, is audited by me in accordance with regulations dated the 4th day of February, 1925, made by the Minister for Finance under Section 18 of the Garda Síochána Act, 1924.

*Stores.*

28. Since the amalgamation of the two Forces all stores have been placed under the control of the Barrack Master at the Depot Headquarters.

A test examination of the Store Accounts at the Depot Headquarters and also at the Metropolitan Division has been carried out with satisfactory results. No general stocktaking of Depot Stores has yet been made, but it is understood that this will be done after the disposal by public auction of a quantity of un-serviceable and condemned stores.

## VOTE 31.—GENERAL PRISONS BOARD.

29. The Statements of the Manufacturing and Farm Accounts appended to the appropriation account have been examined, and local test examinations of the conversion books and other records dealing with manufacturing operations have been carried out with satisfactory results.

## VOTE 32.—DISTRICT COURT.

30. Prior to 1st November, 1925, a commuted allowance of £200 per annum was paid to each Justice of the District Court to cover travelling and subsistence expenses. From that date commuted allowances were discontinued and the system of reimbursement of actual expenses was substituted. The examination of the accounts of travelling expenses submitted by the Justices for the months of November and December, 1925, January and February, 1926, showed that the charges for motor cars amounted to £1270, rail fares amounted to £160, and subsistence, based on a night allowance of £1 6s. 3d. amounted to £173. As motor cars had been used on many journeys where suitable trains were available and as the disproportion between the total cost of conveyance by motor car and by rail was so great, I suggested to the Accounting Officer that this service might be carried out without inconvenience or loss of efficiency and with substantial saving to the Exchequer by more extensive use of the railway service. The Accounting Officer in reply informed me that as a result of the representations made on the subject the Department of Finance had agreed that when a Justice used his own car on the public service and certified that its use was



necessary and unavoidable in the proper carrying out of his work he might be allowed the appropriate mileage allowance, and that his Department had invariably accepted the certificates of the Justices to this effect. I am unable to accept the view that the use of a motor car is necessary and unavoidable or that the charge is admissible if a suitable train at less than half the cost is available.

The system of reimbursement of actual expenses has been abandoned as from 1st May, 1926, and commuted allowances based on the travelling accounts furnished by District Justices for the four months to which I have referred are now in operation.

#### VOTE 36.—DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

31. I observed that three temporary officers who had been appointed to established posts during the year were paid subsistence allowance for the period from the date on which they were placed on the establishment to the date of the issue of civil service certificates at the rate which applied to them while serving in a temporary capacity. This rate was higher than that which was payable to them on establishment and I have asked that the covering sanction of the Department of Finance should be sought for the excess payments but this has not been received.

An officer whose headquarters were in Dublin and whose home was outside the city was paid subsistence allowance for a night spent in Dublin preparatory to travelling to the country on official business. As subsistence allowance is not payable for absence at any place within a radius of five miles from an officer's home or headquarters I have requested that the sanction of the Department of Finance be sought before admitting the expenditure as a proper charge to the vote.

#### VOTE 44.—TECHNICAL INSTRUCTION.

32. The vouchers for payments made by a matron of a school of domestic economy amounting to £10 12s. 6d. were lost. The covering sanction of the Department of Finance was obtained for these payments and I have admitted the charges against the vote.

I noticed that recoupment amounting to £16 15s. 8d. has been made to Technical Instruction Committees for the payment of part time teachers who had not completed the declaration required by section 71 of the Local Government Act, 1925. The opinion of the law officer which was given some months after these payments had been made was that this section applied to part time as well as to whole time teachers employed by Technical Instruction Committees.



## VOTE 48.—DEPARTMENT OF AGRICULTURE.

33. Following the winding up of the Endowment Fund on 31st March, 1925, under the Endowment Fund (Final Winding Up) Order, 1925, various adjustment transactions took place subsequent to that date. A statement showing the balance on the Fund on 31st March, 1925, and the subsequent adjustments will be found appended to the appropriation account for 1925-26. The adjusted balance of £31,410 11s. 10d. was surrendered to the Exchequer, as provided in the Order, in August, 1926. As a result of the Development Fund (Winding Up) Order, 1925, the publication of the accounts dealing with expenditure on Development Fund schemes has been discontinued and the balance on these accounts at 31st March, 1925, amounting in the aggregate to £625 9s. 1d. was surrendered to the Exchequer in March 1926.

*Agricultural Loans.*

34. Examination of the registers of agricultural loans showed that a large number of repayment instalments were in arrear and some had been outstanding for a considerable time. I understand that a complete examination of all outstanding repayments is being carried out and that every effort will be made to collect the amounts overdue.

## VOTE 50.—LAND COMMISSION.

*Cost of Collection of Compounded Arrears of Rent.*

35. Reference was made in my reports on the accounts for the years 1923-24 and 1924-25 to the recovery of the departmental cost of collection of compounded arrears of rent. The position remains unaltered and no deduction for this cost in the financial year 1925-26 was made by the Land Commission from the amounts collected.

*Payments of Subsistence Allowance.*

36. The temporary increase of 25 per cent. on subsistence allowances was withdrawn by the Department of Finance as from 1st October, 1925. It came under my notice that the Land Commission continued to pay lodging allowances, plus the increase of 25 per cent. to certain officers while at headquarters after that date. I have asked, in view of the reduction of subsistence allowances, that the question of continuing payment of this increased lodging allowance should be submitted to the Department of Finance for consideration.

*Store Accounts.*

37. I am at present in communication with the Accounting Officer relative to a shortage of cash and stores amounting to £87 13s. 1d. at a store depôt. Subject to this shortage the



examination of the store accounts for the year 1925-26 did not disclose any unusual features.

The authority of the Department of Finance has been obtained for writing off a large quantity of stores worn out or no longer serviceable.

*Subhead G.—Contribution towards charge for Excess Stock.*

38. This subhead provided, in addition to the ordinary contribution of £160,000 towards charge for excess stock, a sum of £23,500 to meet (1) Cash Payments equal to the Capital Value of the bonuses payable in connection with agreements accepted by the Land Commission under the 1903 and 1909 Acts in the period 12th February, 1923, to 9th August, 1923, and (2) for the payment of an annual sum equal to the interest and Sinking Fund charges in respect of the excess stock to be raised in connection with advances made pursuant to these agreements. The total excess stock capital liability for which the annual sum referred to at (2) was payable, was represented by £9,071 14s. 5d. guaranteed 3 per cent. stock, and this liability was redeemed in the year of account by payment to the National Debt Commissioners from this subhead of £5,692 10s. 1d. being the amount necessary to purchase £9,071 14s. 5d. guaranteed stock for cancellation at the current market prices.

On the 26th March, 1926, the British Treasury advised the Department of Finance that further advances of £2,310 4s. 11d. had been made on account of bonuses on agreements entered into by the Land Commission between the 12th February, 1923, and the 9th August, 1923, and the British Treasury requested that this amount should be paid to them by the 31st March. On the 29th March, 1926, the Land Commission made a payment on account to the British Treasury of £1,497 10s. 3d. which exhausted the provision made in this subhead in the Land Commission vote for 1925-26. The balance of £812 14s. 8d. clearing the position up to 31st March, 1926, was paid on the 28th April, 1926, from the vote for 1926-27.

VOTE 55.—DEPARTMENT OF FISHERIES.

*Postponed Payment for Machinery.*

39. Under existing regulations payments which come within the provision made by the Oireachtas and which are due and fully matured should not be postponed even for the purpose of avoiding an excess upon a grant. During the year 1925-26 a payment of £104 was charged to subhead F. of this vote to defray the cost of knitting machines supplied to a knitting class under the control of the Department. The machines had been delivered in November, 1924. The provision for the purchase of machines in the estimate for 1924-25 had then been exhausted and in order



to avoid a charge on the vote for the year 1924-25 the contractor was paid from a private source and the charge in the accounts for 1925-26 is for the reimbursement of the amount so advanced.

Apart from the postponement of payment from the vote, I consider that the advance of money in such circumstances by a private person to meet a State liability is open to objection.

#### *Travelling and Subsistence Allowance to Teachers in Industrial Classes.*

40. The diversity of practice in the application of rates of subsistence allowance to which reference was made in my report last year no longer continues, and with the approval of the Department of Finance, standard rates are now being applied.

#### *Fishery and Industrial Loans.*

41. At the 31st March, 1926, the arrears of fishery and industrial loans due, but unpaid, were £105,586, being an increase of £12,069 on the total amount outstanding at the end of the previous year, and an increase of approximately £27,726 as compared with the year 1923-24. The gradual increase during the last few years in the arrears of loans outstanding cannot be regarded as satisfactory, though I am satisfied from examination of the relative files and documents that the failure to collect the arrears is not due to laxity on the part of the Department. The advances of £100 each made to twelve fishermen on the east coast in 1923-24, to which I referred in my report last year, have not yet been repaid.

In paragraph 93 of my report for the year 1923-24 reference was made to the writing off by the Accounting Officer of a sum of £69 4s. 10d. without the authority of the Department of Finance. The sanction of that Department has not yet been received.

#### *Charter of a Motor Boat.*

42. During the year a loss of £39 1s. 7d. for the hireage, etc., of a motor boat, which had been chartered by two persons on the west coast, was, with the approval of the Department of Finance, written off. On reading the conditions of the charter it is not clear why the Department of Fisheries did not take steps to enforce payment of the amount due, as apparently they had satisfied themselves of the solvency of the charterers before entering into the contract.

#### *Fishing Scheme on the North-West Coast.*

43. In August, 1925, the Department of Finance sanctioned expenditure not exceeding £2,500 for a fishing scheme on the north-west coast, under which nineteen of the Department's motor boats were placed at the disposal of nineteen selected



crews, the terms being that after deducting wages, running expenses, etc., the earnings were to be equally distributed between the Department of Fisheries and the crews. From accounts which have been furnished to me it would appear that for the period, September, 1925, to May, 1926, the expenditure from Subhead E. of the vote on equipment, repairs, wages, etc., was £1,780, and the amount received by the Department from the earnings of the boats was £387, which has been credited to Appropriations in Aid.

In addition to this deficit of £1,393, nets, etc., valued at £432 were lost, and the authority of the Department of Finance is being sought to write off this amount.

#### *Fishery and Industrial Stores and Accounts.*

44. I observed in one area that no record is kept of the consumable motor stores, *i.e.*, petrol, oils, spare parts, etc., and I was unable to apply an effective check to the receipts and issues. A similar remark applies to the stores at the industrial classes where no record is kept of the quantity of wool, silk, etc., used in the manufacture of goods sold.

I understand that the method of accounting for stores, to which reference was made in paragraph 31 of the Report of the Public Accounts Committee, dated March, 1926, is at present under the consideration of the Department of Finance and the Department of Fisheries.

At two stores, shortages amounting to £99 and £116 are still under investigation by the Department.

At the date of my audit some of the Store accounts had not been completed, and I have been obliged to hold over my examination of these until next year.

### VOTE 56.—DEPARTMENT OF POSTS AND TELEGRAPHS.

#### *Subhead A.*

45. In my report on the financial year 1924-25, I referred to the special starting wages which were granted as a temporary arrangement to certain entrants to the Postmen's class. The sanction of the Department of Finance has now been obtained for the introduction of amended regulations governing the starting pay of this class with effect as from 1st May, 1926.

In the course of the discussion by the Public Accounts Committee on paragraph 60 of my last report, it was agreed that the sanction of the Department of Finance should be sought for an overpayment of £14 10s. 9d. for cost of living bonus. Sanction has not yet been obtained, but I understand the matter is under consideration in the Department of Finance.



Female workers employed in the factory on certain classes of work paid at time rates received additional remuneration at a rate based on the actual production of finished articles. I have asked for the authority for the adoption of this mode of payment.

#### *Subhead H 2.—Losses.*

46. The authority of the Department of Finance has not been given for the writing off of losses amounting to £69 10s. 4d., which have been charged to this subhead. These losses arose through alleged defalcations by officers of the Department of Posts and Telegraphs, and from papers which have been furnished to me it would appear that the Department of Finance were unable to sanction the write off of these losses and the abandonment of prosecution of the persons concerned. The Department of Finance took the view that if sufficient evidence of misappropriation of public funds is forthcoming a prosecution should be instituted.

#### *Over-Issues of Pension.*

47. In calculating increases of pensions under the Pensions (Increase) Act, 1920, the limitation imposed by Part II. of the Schedule to that Act was not followed in all cases and overpayments amounting to £19 5s. 4d. were made. The authority of the Department of Finance has been given to write off the overpayments of pension made prior to 1st April, 1926, and the amount will be charged to the Losses subhead in 1926-27. The pensions of the officers concerned have been reduced to the amounts properly allowable as from 1st April, 1926.

#### *Meteorological Services.*

48. The basis of payment for meteorological services rendered by the Department, to which reference was made in paragraph 61 of my report on the year 1924-25, is, I am informed, still under consideration with the British Air Ministry and repayment of the cost of these services has not yet been received. The total expenditure, including overhead charges, under this head during the year 1925-26 is estimated at £240.

#### *Omissions from list of Officers transferred to service of Provisional Government.*

49. I observed that the names of a number of officers, established and unestablished, were omitted from the scheme determining the members of the staff to be transferred from the British Government to the Provisional Government. One of these officers has been granted compensation under Article 10 of the Treaty and several unestablished officers have been awarded gratuities on retirement. A schedule of officers whose names do not appear in the scheme is in course of preparation, and I understand that it is proposed to seek sanction for the addition of this schedule to the list of officers transferred to the Provisional Government.



*British Stamps repurchased from the Public.*

50. I referred in my reports on previous years to the outstanding 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 under discussion and agreement as to the amount payable has not yet been reached.

*Commission for Payment of British Savings Bank Warrants.*

51. Provisional payments are still being received from the British Post Office for this service, and the position as stated in paragraph 80 of last year's report has not altered.

*Telephone Capital Account.*

52. The total expenditure on plant, sites and buildings on Telephone capital account to 31st March, 1926, was £1,145,795 including £12,438 representing the prime cost of sites and buildings prior to 1st April, 1922. This latter figure was omitted from the statement of plant, etc., transferred on 1st April, 1922, furnished by the British Post Office and is not included in the amount shown as expended on works, etc., in the Telephone capital account on page 166. It is proposed to make the necessary adjustment next year.

Revised ratios have been used in this year's accounts in apportioning expenditure on telephone plant between the vote and telephone capital. The application of the new figures has resulted in a decrease of approximately £7,000 in the cost of renewals which are chargeable to the vote, and in a corresponding increase in the cost of additions to plant debited to capital account. The revised ratios are not based on ascertained costs in An Saorstát and I have asked for particulars of the grounds on which it is considered that they give more accurate results than those previously applied.

*Revenue.*

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

I have inquired concerning the circumstances in which normal public rates were not charged for local relays carried out by the Department in connection with wireless broadcasting. The charges for trunk relays have not been decided, and no account for such services carried out in the year 1925-26 has been rendered.

*Post Office Repair Factory.*

54. A test examination of the accounts of the Post Office Repair Factory was undertaken. The cost of articles manufactured during the year was £13,557 and the cost of repair work was £30,740. The cost of repair of several groups of works was found



to be high compared with the price at which the repaired articles might be replaced by new articles. In several groups for example the expenditure on repair varied between 75 per cent. and 96 per cent. of the costs of replacement by new articles and in some individual repair jobs the cost of repair exceeded the replacement value. Moreover the cost of manufacture of new articles frequently exceeded the Factory estimate or the price at which these articles could be obtained in the open market. For example, telephone cabinets which could have been obtained for about £23 each cost nearly twice that figure when made in the factory, cycles which could be purchased new for £8 10s. 0d. each cost £8 2s. 0d. to repair, a van purchased for £10 was broken up with the object of utilizing the serviceable parts, the work of breaking up cost £30 and the parts recovered were found to be almost valueless. Many other instances of high charges for repair and manufacture appear in the factory accounts.

The Accounting Officer in reply to my inquiries on the high cost of repair and manufacture informed me that as the factory was only recently established much of the work carried out was of an experimental nature, that many of the staff were not fully trained and consequently the output was low, that dislocation arose through changes of management and that the preparation of detailed estimates of cost was not always practicable.

The factory has now been organised on a new basis, the manufacture of articles which could be purchased cheaper outside has been abandoned, a better system of estimating for manufacture and repair is in force and staff unsuitable or in excess of actual requirements have been discharged. From an examination recently carried out I anticipate that the cost both of manufactured articles and of repair work undertaken will be more satisfactory in future.

### VOTE 57.—ARMY.

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

55. In the course of my examination I noticed that issues of pay were frequently made to officers before the normal date of payment. I am informed by the Accounting Officer that this practice has now ceased.

Under the Army Regulations a married officer, who is obliged to live outside owing to want of accommodation in barracks, is entitled to Lodging, Fuel and Light allowance at the rate of 5s. a day. The regulation seems to have been interpreted to cover the continued payment of this allowance for a period of over seven months after the death of his wife to an officer without family.



*Subhead C.—Wages of Civilians Attached to Units.*

56. A special weekly allowance was paid to a civilian typist employed at the Curragh, on the assumption that it would be necessary for her to occupy quarters there and live away from home. Subsequent inquiry showed that this employee did not occupy quarters there, and I have asked that the covering sanction of the Department of Finance be sought for the overpayment of £15.

*Subhead G.—Lodging and Subsistence Allowances.*

57. Cases were observed in which grants ranging from £45 to £75 were made to officers to help towards the expenses of sanatorium treatment. Pay and ration allowance were issued during the period of absence. In the subsequent financial year regulations were issued setting out the conditions under which such grants may be made in future.

*Subhead N.—Clothing and Equipment.*

58. Included in this subhead is a charge of £9,236 for cloth intended for the manufacture of uniforms for a Reserve Force of the Army. Payment was made in the month of March, 1926, but in view of the fact that the necessary Proclamation for the establishment of the Reserve was not issued until March, 1927, the necessity for incurring expenditure for such a long period in advance is not clear.

I also observed that orders were given to a firm for the supply of 12,000 mess tins. A condition of the acceptance of the orders was that payment should be made in advance. When delivery was made it was found that the number of mess tins was 2,499 short of the number invoiced and paid for. I have been informed that correspondence is still proceeding on this matter.

*Vessels.*

59. A special subhead was opened under the authority of the Department of Finance to bear charges in respect of certain liabilities incurred during previous years.

*Balances Irrecoverable.*

60. Under authority of the Department of Finance sums amounting to £675 12s. 2d. have been written off as irrecoverable.

*APPROPRIATIONS IN AID.**Revenue from Lands.*

61. In paragraph 9 of the final report of the Public Accounts Committee dated March 1926, reference was made to the restoration of the title deeds, etc., relating to lands under the control of the Army. These deeds, etc., have not yet been furnished.



*Receipts from Army Laundries.*

62. It was observed that the Department of Defence accepted financial responsibility for the control and management of the Command Laundry as from 1st July, 1925. The appropriation account does not disclose the actual receipts and payments incidental to the operation of the laundry for the period ended 31st March, 1926.

I have asked whether the Department of Finance was consulted as to the arrangements made and as to the method of accounting adopted.

*Stores Written Off.*

63. In this account a reference will be found to deficiencies in stores amounting to £309 1s. 5d. (item 1) and £729 11s. 6d. (item 4). In each of these cases a Court of Inquiry fixed responsibility on certain officers who have since left the Army, but no deduction in respect of these deficiencies was made from the demobilization pay or military service pensions granted to them.

The amount set out in item 18 does not take account of the value of articles of personal clothing previously issued to the soldiers concerned. I was informed that personal clothing became the property of the soldier immediately upon issue, and that the question of a write off did not therefore arise. I am, however, of opinion that it is desirable that this practice should be modified as regards record in the appropriation account.

*Stores and Supplies Accounting.*

64. The Returns referred to in paragraph 56 of my last report have not yet been furnished and therefore it has not been possible for me to verify the quantities and disposal of the several stocks held on Army charge. Local test verifications of stock and inspections of store accounting procedure have however been carried out departmentally, and the reports have been submitted to me. The examination conducted by my officers showed improvement on the conditions previously prevailing. Accounts dealing with the various classes of Army stores have been opened, though from varying dates. I have asked whether the opening figures represent only an inventory of the actual stocks on hand, or whether reconciliation with balances shown by any pre-existing records was effected.

The regulations provide that horses of a certain standard, the property of officers who are entitled to be mounted, may be foraged at the public expense on condition that the horses are available for military purposes. I noticed that a number of animals maintained on forage strength would not appear to conform to the prescribed requirements, and I am in communication with the Accounting Officer on the subject.



In the course of the previous year's audit my officers were informed that it was proposed to have all articles of public furniture supplied for Army use distinctively branded. This has not yet been done.

Considerable quantities of technical stores, which had been set aside for sale over 12 months ago, are still held by the Army. I have asked for information as to the present position in the matter.

#### VOTE 58.—ARMY PENSIONS.

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

##### *Military Service Pensions.*

66. My audit of these pensions, as in the year 1924-25, has been confined to examination of the amount of pension awarded. This amount, as stated in paragraph 59 of my last report, is based on the reports of the Board of Assessors, but the data on which these reports are based were not available for my inspection.

In accordance with the decision of the Public Accounts Committee in paragraph 18 of their report dated 30th March, 1927, that the Department of Defence was justified in withholding these documents from my audit and the Committee's recommendation that the charge for military service pensions in the accounts for the year 1924-25 may be passed, I have admitted the expenditure on these pensions amounting to £66,150 11s. 1d. for the year 1925-26.

##### *Army Pensions.*

67. Under Section 4 (3) of the Army Pensions Act, 1923, any wound pension granted to a person who was wounded before 1st April, 1922, shall commence on the 1st day of April, 1922, unless such person became a member of the forces and was discharged therefrom after the 1st day of April, 1922, in which case the pension shall commence from the date of his discharge from the forces. I observed that persons who joined the Army after 1st April, 1922, and who were subsequently discharged were granted pensions under this Act for the period from 1st April, 1922. This matter is still the subject of correspondence with the Department of Finance, and pending a decision the payments made on these awards have been charged to a suspense account.



Under the Act an allowance of £1 a week may be granted to a permanently invalided brother or sister of a deceased officer. Acting on this provision a pension of £1 a week was granted to the sister of a deceased officer, though it would appear that the claimant was not permanently invalided within the meaning of the second schedule of the Army Pensions Act.

In another case a "total dependancy" award of £1 per week was paid to a claimant, who is reported to have been earning £2 10s. per week at the date of his brother's death. Payment was suspended when £195 17s. 1d. had been disbursed. It was found that the applicant was eligible for the maximum gratuity (£150) payable to partial dependants. Of the amount overpaid £6 11s. 5d. was charged in the 1924-25 appropriation account and the balance £39 5s. 8d. is written off to Balances Irrecoverable subhead in the appropriation account for 1925-26.

With the authority of the Department of Finance a special subhead has been opened in the appropriation account for the cost (£11,516 7s. 10d.) of hospital treatment of ex-soldiers, within limits approved by the Minister for Finance, and for fees for civilian medical practitioners employed in connection with Army Pension administration. No provision has been made for this expenditure in the estimate, and, as the need for regularisation of charges of this nature has already been referred to by the Public Accounts Committee in paragraph 39 of their report of 31st March, 1926, I have deemed it necessary to call attention to the charge in the accounts for 1925-26.

## VOTE 59.—DEPARTMENT OF EXTERNAL AFFAIRS.

### *Unauthorised Expenditure.*

68. An instruction issued by the Department of Finance stated that three months' notice of the termination of the services of a particular officer should be immediately given. The officer concerned was retained in the service of the Department for a month after the expiration of the time limit laid down by the Department of Finance, and, as the continued employment was not authorised, the additional expenditure incurred would not appear to be chargeable to the vote.

### *Travelling and Subsistence.*

69. An officer whose headquarters are outside the Free State came to Dublin on 7th December, 1925, and returned to his headquarters on 24th January, 1926. He claimed and was paid travelling expenses to and from his headquarters and two days' subsistence. I was informed that he was on leave from 8th December to 23rd January, and I am in communication with the Accounting Officer as to what would appear to be an exceptional payment for travelling and subsistence.



### VOTE 61.—ADVANCES TO AGRICULTURAL CREDIT SOCIETIES.

70. From this vote advances were made to credit Societies affiliated with the Irish Agricultural Organisation Society to enable them to make loans to farmers who had suffered serious loss of live stock.

Under conditions approved by the Department of Finance it was arranged that the State advance should not exceed £2 for each £1 deposited with the local credit societies. Existing societies were allowed to reckon, in addition to their deposits, the amounts out on loan for the purpose of calculating the maximum State advance, provided such advances did not exceed in the aggregate the sum of £30,000, and in any one society only 75 per cent. of the outstanding loans of that society may be reckoned as entitling it to an advance of the kind mentioned.

The advances, which are to be repaid within five years, are free of interest for three years. For the fourth and fifth year during which any advance is outstanding the interest will be at the rate of 3 per cent. per annum. Loans made by a credit society should throughout carry interest at a rate of not less than 5 per cent.

In the financial year 1925-26 the facilities afforded by the scheme were not availed of to the extent anticipated and of the total provision in the estimate only £29,064 3s. 7d. was expended, of which £690 13s. 3d. represents expenses incurred by the Irish Agricultural Organisation Society in the work of organisation, the balance, £28,373 10s. 4d., being the total of the advances made to 17 credit societies.

### VOTE 66.—WIRELESS BROADCASTING.

71. The expenditure of £8,451 7s. 1d. charged in this vote includes sums of £1,408 17s. 1d. on engineering work carried out by the Department of Posts and Telegraphs for the Broadcasting service, and I have asked that the covering sanction of the Department of Finance be sought for the portion of this sum which relates to capital. Covering sanction has also been requested for expenditure incurred by the Post Office in providing private wires and exchange lines, and for the payment of the sum of £152 10s. 5d. to contractors for installation of electric fittings.

Receipts from Licence Fees are payable to the Exchequer. The scale of fees is fixed, under the Wireless Telegraph Act, 1926, by the Minister for Posts and Telegraphs with the approval of the Minister for Finance. The fee for an ordinary licence, prescribed by the Regulations issued under the Act at 10s., was originally fixed (in 1924) at £1 with the approval of the Minister



for Finance, but on the reduction of the fee to 10s. a refund of 10s. to existing licensees was sanctioned.

The total receipts during the year 1925-26 amounted to £7,823. A considerable proportion of this amount was however subsequently refunded.

#### TRADE LOANS (GUARANTEE) ACT, 1924.

72. In paragraph 91 of my report on the accounts for 1924-25, I referred to a loan which 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. In the year 1925-26 a loan was guaranteed for a large sum in somewhat similar circumstances, namely, to enable a new company to acquire the business of two other companies which had gone into voluntary liquidation. About four-fifths of the loan was to be applied towards the purchase of the assets of the companies in liquidation, the remaining one-fifth being allocated to the purchase of additional new plant.

SEÓIRSE MACCRAITH,

Comptroller and Auditor-General

(Ard Scrúdóir).

Exchequer and Audit Department,

Dublin,

31st March, 1927.



## PUBLIC SERVICES.

XXVI

## APPROPRIATION ACCOUNTS, 1925-26.

## SUMMARY.

Page	No. of Vote.	SERVICE.	Estimated Expendi- ture (Gross).	Estimated Appro- priations 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.
			£	£	£	£ s. d.	£ s. d.	£ s. d.	Surplus.	Deficit.	More than Estimated.	Less than Estimated.	£ s. d.	£ s. d.	Estimated.	Realized.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	7,040	—	7,040	6,786 5 8	—	6,786 5 8	253 14 4	—	—	—	253 14 4	—	—	383 7 6	1
4	2	OIREACHTAS ...	116,710	—	116,710	95,930 15 7	—	95,930 15 7	20,779 4 5	—	—	—	20,779 4 5	500	—	6 10 0	2
6	3	DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL ...	15,024	—	15,024	13,042 4 6	—	13,042 4 6	1,981 15 6	—	—	—	1,981 15 6	—	—	—	3
8	4	EXCHEQUER AND AUDIT ...	19,295	—	19,295	16,240 1 6	—	16,240 1 6	3,054 18 6	—	—	—	3,054 18 6	100	—	60 0 0	4
10	5	DEPARTMENT OF FINANCE ...	66,006	—	66,006	59,695 6 0	—	59,695 6 0	6,310 14 0	—	—	—	6,310 14 0	—	—	561 7 3	5
12	6	REVENUE DEPARTMENT ...	713,030	9,720	703,310	686,348 1 4	19,917 15 2	666,430 6 2	26,681 18 8	—	10,197 15 2	—	36,879 13 10	—	—	—	6
16	7	OLD AGE PENSIONS ...	2,607,700	600	2,607,100	2,577,852 17 6	546 14 4	2,577,306 3 2	29,847 2 6	—	—	53 5 8	29,793 16 10	—	—	—	7
18	8	LOCAL LOANS ...	837,300	—	837,300	796,000 0 0	—	796,000 0 0	41,300 0 0	—	—	—	41,300 0 0	—	772,165 12 9	—	8
19	9	TEMPORARY COMMISSIONS ...	32,196	—	32,196	25,861 13 3	—	25,861 13 3	6,334 6 9	—	—	—	6,334 6 9	—	—	—	9
24	10	PUBLIC WORKS OFFICE ...	110,975	4,750	106,225	99,272 14 11	20,758 13 3	78,514 1 8	11,702 5 1	—	16,008 13 3	—	27,710 18 4	—	—	—	10
26	11	PUBLIC WORKS AND BUILDINGS ...	894,066	23,350	870,716	805,741 17 4	187,030 15 1	618,711 2 3	88,324 2 8	—	163,680 15 1	—	252,004 17 9	—	—	18 7 1	11
52	12	STATE LABORATORY ...	7,627	—	7,627	6,714 10 4	—	6,714 10 4	912 9 8	—	—	—	912 9 8	20	—	16 16 0	12
53	13	CIVIL SERVICE COMMISSION ...	7,846	—	7,846	7,243 17 6	—	7,243 17 6	602 2 6	—	—	—	602 2 6	200	—	312 17 7	13
54	14	PROPERTY LOSSES COMPENSATION ...	3,690,300	—	3,690,300	1,690,755 0 2	—	1,690,755 0 2	1,999,544 19 10	—	—	—	1,999,544 19 10	1,015,000	647,328 13 6	—	14
57	15	PERSONAL INJURIES COMPENSATION ...	32,000	—	32,000	17,493 6 11	—	17,493 6 11	14,506 13 1	—	—	—	14,506 13 1	60,000	68,849 10 4	—	15
59	16	SUPERANNUATION AND RETIRED ALLOW- ANCES ...	1,756,827	—	1,756,827	1,751,649 15 2	—	1,751,649 15 2	5,177 4 10	—	—	—	5,177 4 10	—	—	100 0 0	16
62	17	RATES ON GOVERNMENT PROPERTY ...	105,000	3,000	102,000	93,765 11 8	4,738 16 3	89,026 15 5	11,234 8 4	—	1,738 16 3	—	12,973 4 7	—	—	67 12 5	17
63	18	SECRET SERVICE ...	20,000	—	20,000	8,994 16 6	—	8,994 16 6	11,005 3 6	—	—	—	11,005 3 6	—	—	—	18
64	19	RELIEF SCHEMES ...	370,000	—	370,000	336,464 5 10	—	336,464 5 10	33,535 14 2	—	—	—	33,535 14 2	—	—	116 14 0	19
65	20	EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, THE ELECTORAL ACT, AND THE JURIES (AMENDMENT) ACT	37,000	—	37,000	21,340 18 7	—	21,340 18 7	15,659 1 5	—	—	—	15,659 1 5	—	—	—	20
66	21	MISCELLANEOUS EXPENSES ...	8,216	—	8,216	7,515 1 7	—	7,515 1 7	700 18 5	—	—	—	700 18 5	100	—	103 5 0	21
68	22	STATIONERY OFFICE ...	202,770	32,385	170,385	168,364 7 5	45,382 19 11	122,981 7 6	34,405 12 7	—	12,997 19 11	—	47,403 12 6	—	—	—	22
71	23	VALUATION AND BOUNDARY SURVEY ...	41,894	7,195	34,699	40,853 10 6	8,109 7 3	32,744 3 3	1,040 9 6	—	—	—	1,954 16 9	—	—	—	23
73	24	ORDNANCE SURVEY ...	50,599	2,250	48,349	47,980 15 10	3,032 18 11	44,947 16 11	2,618 4 2	—	782 18 11	—	3,401 3 1	—	—	—	24
74	25	CIRCUIT COURT OFFICERS ...	79,219	4,970	74,249	77,094 8 11	4,918 6 6	72,176 2 5	2,124 11 1	—	—	51 13 6	2,072 17 7	—	—	939 17 1	25
76	26	LAW CHARGES ...	70,912	1,336	69,576	66,624 0 2	6,552 2 0	60,071 18 2	4,287 19 10	—	5,216 2 0	—	9,504 1 10	—	—	1,600 0 0	26
79	27	HAULBOWLINE DOCKYARD ...	15,000	—	15,000	14,555 15 2	—	14,555 15 2	444 4 10	—	—	—	444 4 10	—	—	123 7 5	27
80	28	UNIVERSITIES AND COLLEGES ...	107,800	—	107,800	107,800 0 0	—	107,800 0 0	—	—	—	—	—	—	—	—	28
81	29	DEPARTMENT OF JUSTICE ...	35,538	—	35,538	27,919 17 9	—	27,919 17 9	7,618 2 3	—	—	—	7,618 2 3	—	—	563 16 6	29
83	30	G RDA SIOCHÁNA ...	1,527,854	63,878	1,463,976	1,467,499 10 5	71,758 15 5	1,395,740 15 0	60,354 9 7	—	7,880 15 5	—	68,235 5 0	—	—	1,870 6 6	30
86	31	GENERAL PRISONS BOARD ...	160,131	2,500	157,631	132,707 2 6	6,422 11 2	126,284 11 4	27,423 17 6	—	3,922 11 2	—	31,346 8 8	—	—	—	31
89	32	DISTRICT COURT ...	55,050	—	55,050	44,339 19 3	—	44,339 19 3	10,710 0 9	—	—	—	10,710 0 9	—	—	—	32
90	33	SUPREME COURT AND HIGH COURT OF JUSTICE ...	125,609	2,525	123,084	122,749 0 9	4,800 14 7	117,948 6 2	2,859 19 3	—	2,275 14 7	—	5,135 13 10	—	—	—	33
92	34	PUBLIC RECORD OFFICE ...	6,995	—	6,995	6,355 15 1	—	6,355 15 1	639 4 11	—	—	—	639 4 11	—	—	—	34
93	35	CHARITABLE DONATIONS AND BEQUESTS ...	3,176	48	3,128	3,084 3 1	48 14 2	3,035 8 11	91 16 11	—	14 2	—	92 11 1	—	—	—	35
94	36	DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH ...	564,456	11,544	552,912	529,647 2 4	20,952 0 2	508,695 2 2	34,808 17 8	—	9,408 0 2	—	44,216 17 10	—	—	277 4 9	36
98	37	GENERAL REGISTER OFFICE ...	20,771	6,390	14,381	20,607 17 10	11,689 8 6	8,918 9 4	163 2 2	—	5,299 8 6	—	5,462 10 8	—	—	—	37
100	38	DUNDRUM ASYLUM ...	19,641	4,794	14,847	17,865 10 10	4,618 9 6	13,247 1 4	1,775 9 2	—	—	175 10 6	1,599 18 8	10	—	15 15 9	38
102	39	NATIONAL HEALTH INSURANCE COMMISSION	280,058	1,000	279,058	259,137 6 5	2,523 13 0	256,613 13 5	20,920 13 7	—	1,523 13 0	—	22,444 6 7	700	—	5,567 18 5	39
105	40	HOSPITALS AND CHARITIES ...	16,728	—	16,728	16,727 14 7	—	16,727 14 7	5 5	—	—	—	5 5	—	—	—	40
106	41	OFFICE OF THE MINISTER FOR EDUCATION	184,675	1,607	183,068	167,800 9 11	2,430 16 8	165,369 13 3	16,874 10 1	—	823 16 8	—	17,698 6 9	—	—	—	41
108	42	PRIMARY EDUCATION ...	3,496,477	745	3,495,732	3,468,389 2 8	823 4 3	3,467,565 18 5	28,087 17 4	—	78 4 3	—	28,166 1 7	—	—	—	42
112	43	SECONDARY EDUCATION ...	306,245	36,640	269,605	299,745 17 5	36,698 10 1	263,047 7 4	6,499 2 7	—	58 10 1	—	6,557 12 8	—	—	—	43
114	44	TECHNICAL INSTRUCTION ...	208,118	40,398	167,720	180,627 16 1	40,448 15 10	140,179 0 3	27,490 3 11	—	50 15 10	—	27,540 19 9	—	—	—	44
116	45	SCIENCE AND ART ...	76,124	3,535	72,589	59,855 17 6	2,358 6 10	57,497 10 8	16,268 2 6	—	—	1,176 13 2	15,091 9 4	—	—	—	45
120	46	REFORMATORY AND INDUSTRIAL SCHOOLS ...	105,262	2,800	102,462	104,606 4 11	4,133 0 11	100,473 4 0	655 15 1	—	1,333 0 11	—	1,988 16 0	—	—	—	46
122	47	NATIONAL GALLERY ...	4,418	—	4,418	4,265 15 0	—	4,265 15 0	152 5 0	—	—	—	152 5 0	13	—	2 8 3	47
123	48	DEPARTMENT OF AGRICULTURE ...	472,647	114,881	357,766	435,733 5 11	119,979 14 6	315,753 11 5	36,913 14 1	—	5,098 14 6	—	42,012 8 7	—	—	2,274 19 3	48
133	49	FORESTRY FUND (GRANT IN AID) ...	30,743	—	30,743	30,743 0 0	—	30,743 0 0	—	—	—	—	—	—	—	—	49
134	50	LAND COMMISSION ...	731,083	86,090	644,993	644,012 10 11	91,579 15 7	552,432 15 4	87,070 9 1	—	5,489 15 7	—	92,560 4 8	—	—	50,962 0 9	50
136	51	OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE ...	481,934	115,450	366,484	450,682 3 1	110,076 17 2	340,605 5 11	31,251 16 11	—	5,373 2 10	—	25,878 14 1	—	—	29 9 3	51
140	52	RAILWAYS ...	110,786	28,102	82,684	99,727 15 1	23,881 0 0	75,846 15 1	11,058 4 11	—	4,221 0 0	—	6,837 4 11	—	—	11,559 4 0	52
144	53	RAILWAY TRIBUNAL ...	7,925	—	7,925	7,913 19 0	—	7,913 19 0	11 1 0	—	—	—	11 1 0	2,100	—	2,176 18 0	53
145	54	MARINE SERVICE ...	12,896	2,262	10,634	12,301 19 11	4,683 10 7	7,618 9 4	594 0 1	—	2,421 10 7	—	3,015 10 8	—	—	—	54
147	55	DEPARTMENT OF FISHERIES ...	106,580	45,805	60,775	82,616 19 7	43,480 4 4	39,136 15 3	23,963 0 5	—	2,324 15 8	—	21,638 4 9	—	—	88 2 0	55
149	56	DEPARTMENT OF POSTS AND TELEGRAPHS	2,648,464	96,914	2,551,550	2,442,756 9 2	107,764 10 3	2,334,991 18 11	205,697 10 10	—	10,850 10 3	—	216,548 1 1	—	—	—	56
167	57	ARMY ...	3,076,774	23,657	3,053,117	2,888,286 2 2	83,691 8 5	2,804,594 13 9	188,487 17 10	—	60,034 8 5	—	248,522 6 3	—	—	5 5 0	57
175	58	ARMY PENSIONS ...	316,000	—	316,000	136,865 3 6	—	136,865 3 6	179,134 16 6	—	—	—	179,134 16 6	—	—	185 19 1	58
179	59	DEPARTMENT OF EXTERNAL AFFAIRS ...	46,973	—	46,973	40,941 3 9	—	40,941 3 9	6,031 16 3	—	—	—	6,031 16 3	14,300	—	13,058 18 4	59
181	60	LEAGUE OF NATIONS ...	6,824	—	6,824	4,616 14 2	—	4,616 14 2	2,207 5 10	—	—	—	2,207 5 10	—	—	—	60
182	61	ADVANCES TO AGRICULTURAL CREDIT SOCIETIES ...	100,000	—	100,000	29,064 3 7	—	29,064 3 7	70,935 16 5	—	—	—	70,935 16 5	—	—	—	61
183	62	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	—	62
184	63	REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTAT ÉIREANN ...	11,466	—	11,466	11,465 0 8	—	11,465 0 8	19 4	—	—						





APPROPRIATION ACCOUNTS—  
PUBLIC SERVICES,  
1925-26.



## GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the GOVERNOR-GENERAL'S ESTABLISHMENT under the Governor-General's Salary and Establishment 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 of Household Staff ...	2,840	2,833 18 1	6 1 11	— .
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—
C.—Travelling Expenses ...	350	181 2 8	168 17 4	—
D.—Telegrams and Telephones ...	850	771 4 11	78 15 1	—
<b>TOTAL</b>	<b>£ 7,040</b>	<b>6,786 5 8</b>		—
Surplus to be surrendered ...			£ 253 14 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	383 7 6

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

- A.—Savings due to reduction of Salaries consequent on fall in cost of living Bonus.  
 C.—It is not possible to estimate this expenditure with any greater degree of accuracy.  
 D.—Savings due to the telephone and telegraph services being availed of to a lesser extent than was anticipated.

EXTRA REMUNERATION (exceeding £50).

From the Vote for the Office of the Minister for Industry and Commerce, the Private Secretary to the Governor-General (£350 inclusive) received £350 as Umpire under the Unemployment Insurance Acts.

The Account of the Vote for Army (No. 57) includes the sum of £1,036, approximately, in respect of pay, &c., of officers seconded for duty as Aides-de-Camp to His Excellency the Governor-General.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

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



## OIREACHTAS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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.
<b>DÁIL ÉIREANN.</b>						
A.—Salaries and Allowances of Teachtaí ... ..						
Original ... ..	£52,020					
Less Supplementary 940						
	51,080	34,037 15 9	17,042 4 3		—	
B.—Travelling Expenses of Teachtaí ... ..	6,250	4,754 4 4	1,495 15 8		—	
<b>SEANAD ÉIREANN.</b>						
C.—Salaries and Allowances of Seanadóirí ... ..	23,580	23,997 16 1	—		417 16 1	
D.—Travelling Expenses of Seanadóirí ... ..	1,500	1,019 13 0	480 7 0		—	
<b>OIREACHTAS.</b>						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	32,195	30,468 0 11	1,726 19 1		—	
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	650	248 18 11	401 1 1		—	
G.—Telegrams and Telephones	425	374 6 7	50 13 5		—	
H.—Inter-Parliamentary Union (Saorstát Éireann Group)						
Grant in Aid—						
Original ... ..	£80					
Supplementary £400						
	480	480 0 0	—		—	
I.—Joint House Committee						
Grant in Aid—						
Original ... ..	—					
Supplementary £300						
	300	300 0 0	—		—	
J.—Empire Parliamentary Association (Saorstát Éireann Branch), Grant in Aid—						
Original ... ..	—					
Supplementary £250						
	250	250 0 0	—		—	
TOTAL—						
Original ... ..	£116,700					
Supplementary 10						
£	116,710	95,930 15 7	21,197 0 6		417 16 1	

Surplus to be surrendered ... £20,779 4 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	6 10 0

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

- A.—Savings arose through certain Deputies not taking their seats, and through a vacancy caused by the death of a Deputy.
- B. D. F. and G.—It is not possible to estimate more accurately the probable expenditure under these Subheads.
- C.—Excess due to the payment in the case of a deceased Senator of undrawn allowances for previous years amounting to approximately £789, modified by savings of £371, approximately, arising from (1) a Senator declining his Allowance and ultimately retiring and (2) the retirement of certain Senators under Article 32 of the Constitution.
- E.—Savings due to a resignation, to the transfer of a Principal Clerk to another Department, to posts on the Establishment remaining unfilled, and to reduction of cost of living Bonus. The provision for additional reporting and for overtime proved excessive.

EXTRA RECEIPTS—Subsequent to the preparation of the Estimate arrangements were made for the payment of Fees for Private Bills by means of stamps.

## EXTRA REMUNERATION (exceeding £50).

From this Vote two Senior Clerks (£400—£15—£500) received respectively £109 18s. 7d. and £109 7s. 10d. in respect of allowances as Private Secretary to the Clerk of the Dáil and Chief Clerk of Committees.

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. From the Vote for Secondary Education (No. 43) a Senior Translator (£300—£15—£400) received £55 as Examiner.

This Account includes the sum of £570 approximately in respect of the salary, etc., of a Senior Translator seconded for duty as Secretary of the Commission of Inquiry into the Preservation of the Gaeltacht.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
30th October, 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, subject to the observations in my Report.

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



## DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF THE PRESIDENT 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 ... ..	12,924	11,888 14 6	1,035 5 6	—
B.—Travelling Expenses ...	750	281 0 6	468 19 6	—
C.—Incidental Expenses ...	250	91 19 4	158 0 8	—
D.—Telegrams and Telephones	400	277 9 9	122 10 3	—
E.—Maintenance of Motor Car ... ..	700	503 0 5	196 19 7	—
<b>TOTAL, £</b>	<b>15,024</b>	<b>13,042 4 6</b>		—
Surplus to be surrendered ... £			1,981 15 6	

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

- A.—Savings due to demobilisation of Protective Force, abolition of post of additional Aide-de-Camp to the President, removal from this Account of charge in respect of Chauffeurs' Wages, and reduction of cost of living Bonus.
- B., C. and D.—It is not possible to estimate expenditure with any greater degree of accuracy.
- E.—Savings due to the adoption of an arrangement whereby the President receives an Allowance to cover the expense involved in using his own car for official business, in lieu of the previous arrangement under which an official car was purchased and maintained entirely out of public funds. The charge against this Subhead includes a sum of £18 paid to a contractor for empty petrol tins lost and not returned.

## EXTRA REMUNERATION (exceeding £50).

From this Vote three Clerical Officers (Female—£60—£180) received £71 5s. 5d., £69 17s. 10d., and £68 1s. 11d., respectively, for special duties in the President's Office; and an Army Officer (Commandant) received £95 2s. 10d. in respect of an allowance (£3 a week) as an additional Aide-de-Camp to the President.



From the Vote for Army Pensions (No. 58) a Clerical Officer (£60-£200) received £81 5s. under the Army Pensions Act, 1923, and the Military Service Pensions Act, 1924.

The Accounts of other Departments include the sum of £392 16s. 11d. in respect of Salary, etc., of Officers on loan to this Department.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
30th October, 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.*

## EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	12,366	10,861 16 0	1,504 4 0	—	—	—
B.—Travelling, &c., Expenses ...	200	37 10 4	162 9 8	—	—	—
C.—Incidental Expenses ...	160	59 1 2	100 18 10	—	—	—
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	1,300	828 0 0	472 0 0	—	—	—
NATIONAL INSURANCE AUDIT.						
D.—Salaries ...	4,169	4,088 6 5	80 13 7	—	—	—
E.—Travelling, &c., Expenses ...	1,000	322 16 5	677 3 7	—	—	—
F.—Incidental Expenses ...	100	42 11 2	57 8 10	—	—	—
TOTAL ...£	19,295	16,240 1 6				
Surplus to be surrendered ...		£ 3,054 18 6				
			Estimated.	Realized.		
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer ...			100 0 0	60 0 0		

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

- A.—Savings due to vacancies in staff remaining unfilled and to fall in cost of living Bonus.
- B.—It was not found necessary to conduct audits involving travelling and subsistence in the financial year to the extent anticipated.
- C.—Saving due to cost of Telephones being considerably lower than anticipated.



CC.—The claim for repayment of the cost of audit received from the British Government was less than anticipated.

D.—Saving due to fall in cost of living Bonus.

E.—During the financial year 1925-26 it was found necessary to devote a greater portion of time to audits in the Dublin area and to curtail the audit of Societies in the country, with a consequent saving of travelling and subsistence expenses.

F.—The charges for carriage and telephones were less than anticipated.

EXTRA RECEIPTS.—A sum of £60 was received from a Department which repays the cost of audit, and was paid over to the Exchequer.

NOTE.—This Account includes the sum of £439 3s. 3d. in respect of Salaries, etc., of Staff temporarily on loan to other Departments.

J. MAHER,

*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,  
30th November, 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.*

## DEPARTMENT OF FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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.
OFFICE OF THE MINISTER FOR FINANCE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	58,702	51,556 11 5	7,145 8 7	—
B.—Travelling ... ..	600	283 7 7	316 12 5	—
C.—Incidental Expenses ... ..	120	330 11 10	—	210 11 10
D.—Telegrams and Telephones	650	545 9 1	104 10 11	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances ... ..	5,854	6,007 19 2	—	153 19 2
F.—Travelling and Incidental Expenses, Telegrams and Telephones ...	80	54 2 11	25 17 1	—
G.—Repayments to British Government in respect of Agency Services performed by the National Debt Commissioners ...	—	917 4 0	—	917 4 0
TOTAL	£ 66,006	59,695 6 0	7,592 9 0	1,281 15 0

Surplus to be surrendered ... .. £6,310 14 0

	Estimated.	Realized.
Extra Receipts payable to Exchequer ...	—	£ s. d. 561 7 3

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

A.—Savings, amounting to approximately £9,386, arose through delay in appointing a successor to the Parliamentary Secretary who took Ministerial Office, vacancies remaining unfilled, reduction of Temporary Staff, and fall in cost of living Bonus. These savings were modified by promotions, an addition to the number of Assistant Principals, and by a charge of £1,210 in excess of the amount provided for remuneration of the Government Consulting Engineer.



B. and F.—Expenditure cannot be accurately estimated.

C.—Expenditure cannot be accurately estimated. The cost of advertisements (in connection with the repayment of Dáil Éireann Loan) was greater than was anticipated.

D.—Saving due to over-estimate of cost of Telegrams.

E.—Excess due to increase of Staff.

G.—By authority of the Minister for Finance, dated 3rd February, 1926, a special Sub-head has been raised in this Account to cover repayments to the British Government of the expenses incurred by the National Debt Commissioners on services in connection with investments awaiting transfer. (Files F.84/2/24 and F.40/11/25).

EXTRA RECEIPTS.—Provision for these receipts was inadvertently omitted from the Estimate.

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

From this Vote (Subhead A) a Higher Executive Officer (£400-£15-£500) of the Office of Public Works received £75 in respect of an allowance of £100 per annum for special duties. A Lower Executive Officer of the Department of Finance and three Lower Executive Officers on loan from other Departments received, respectively, £199 7s. 2d., £106 17s. 5d., £89 7s. 11d., and £67 18s. 7d., as acting Higher Executive Officers. A Lower Executive Officer of the Office of Public Works received £91 2s. 3d. in respect of an allowance of £100 per annum as Private Secretary to the Parliamentary Secretary; two Lower Executive Officers and two Lower Clerical Officers on loan from other Departments received, respectively, £100, £75, £75 and £74 19s. 4d. for special duties.

From the Vote for Army Pensions (No. 58) a Lower Clerical Officer of this Department received £56 as pension under the Military Service Pensions Act, 1924. From the Vote for Technical Instruction (No. 44) an Assistant Principal (£550-£20-£700) received £50 9s. 6d. as Examiner in Irish at Technical Schools Examinations.

The Accounts of other Departments include the sum of £7,537, approximately, in respect of Salaries, etc., of Officers on loan to this Department.

ROINN AIRGID,  
(Department of Finance),  
24th November, 1926.

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, 1926,  
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. ...	600,850	570,211 5 0	30,638	15	0	—		
B.—Travelling and Subsistence Allowances, etc. ...	28,500	23,928 14 6	4,571	5	6	—		
C.—Removal Expenses ...	3,000	4,207 3 7	—			1,207	3	7
D.—Poundage to Distributor of Stamps ...	380	490 3 9	—			110	3	9
E.—Allowances, etc., to Assessors and Collectors of Taxes, etc. ...	58,300	66,200 2 5	—			7,900	2	5
F.—Carriage of Parcels, Advertisements, etc. ...	1,000	1,150 16 5	—			150	16	5
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	8,000	7,142 13 10	857	6	2	—		
H.—Telegraph and Telephone Services ...	2,000	1,646 13 4	353	6	8	—		
I.—Uniform Clothing ...	1,300	1,288 11 11	11	8	1	—		
J.—Copies of Poor Rates for Income Tax Purposes	100	194 2 1	—			94	2	1
K.—Construction, Purchase, and Maintenance of Vessels, Boats and other Conveyances ...	1,100	1,913 2 9	—			813	2	9
L.—Paper, Printing, Revenue Instruments, etc. ...	1,200	755 5 2	444	14	10	—		
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,250	3,831 8 10	—			581	8	10
N.—Incidental Expenses ...	200	162 4 10	37	15	2	—		
O.—Allowances for use of Private Rooms for Official purposes ...	750	688 3 9	61	16	3	—		



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
P.—Losses by Default, Fraud, and Accident ...	3,100	2,537 9 2	562 10 10	—
GROSS TOTAL ...£	713,030	686,348 1 4	37,538 18 6	10,856 19 10
			Surplus of Gross Estimate over Expenditure. £26,681 18 8	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £10,197 15 2	
Q.—Appropriations in Aid ...	9,720	19,917 15 2	Total Surplus to be surrendered.	
NET TOTAL ...£	703,310	666,430 8 2	£36,879 13 10	

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

- A.—Savings due to the more rapid release of the loaned British Customs and Excise Staff than was anticipated ; the drop in Cost of Living Index figure ; the reduction in overtime expenditure ; and vacancies unfilled for varying periods during the year.
- B.—Savings due to reduction in subsistence rates, and to greater care in planning journeys.
- C.—Excess due to payment of claims outstanding from prior years. The claims could not be dealt with earlier, as owing to the housing shortage officials were delayed in the removal of their furniture, and were not in a position to furnish final accounts previously. The excess has been sanctioned (Department of Finance Letters S. 60/21/26 of 5th June, 1926, and 5th November, 1926).
- D.—The Distributor's sales of stamps, etc., increased unexpectedly, with a consequent rise in poundage. The excess has been sanctioned (Department of Finance Letter S. 60/21/26 of 5th November, 1926).
- E.—Excess caused by payment of remuneration for collecting arrears of Tax for prior years, and by the payment to Banks under Section 6, Finance Act, 1924, being more than was anticipated. The excess has been sanctioned (Department of Finance Letter S. 60/21/26 of 5th November, 1926).
- F.—Excess due to expenditure on advertisements in connection with Companies Registration, etc., being higher than was expected. The excess has been sanctioned (Department of Finance Letter S. 60/21/26 of 5th November, 1926).
- G.—Certain machinery, etc., required for printing Postal Orders was not delivered in time for payment to be made before 31st March, 1926, and the cost thereof is thrown on the Vote for 1926-27.
- H.—Saving due to an allowance made by the Department of Posts and Telegraphs in respect of charges raised in the prior year for the Castle Exchange Telephone Staff.
- I.—A casual variation
- J.—Excess caused by payment of certain late claims in respect of the prior year. The excess has been sanctioned (Department of Finance Letter S. 60/16/25 of 26th August, 1925).

- K.—Excess due to the repairs of steam launch being heavier than anticipated (Department of Finance Letter S. 200/24/25 of 27th November, 1925).
- L.—Provision was made for complete renewal of many items that were subsequently found to be still serviceable. The estimate for 1926-27 was reduced accordingly.
- M.—Excess due to unforeseen commitments. It is very difficult to forecast the requirements under this Subhead with exactitude. The excess has been sanctioned (Department of Finance Letter S. 60/21/26 of 5th November, 1926).
- N.—Saving due to the increased facilities for supply of small requisites through the Stationery Office.
- O.—The requirements were slightly over-estimated.
- P.—£2,527 12s. 4d. misappropriated by an absconding Tax Collector (Department of Finance Letter S. 200/27/25 of 16th February, 1926). The remaining £9 16s. 10d. consisted of minor cash shortages in various offices, etc., not due to fraud or culpable negligence (Department of Finance Letter S. 47/7/26 of 23rd September, 1926).
- Q.—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	156	3 10	(a)
Charge for Manufacture of Unemployment Stamps for Department of Industry and Commerce ...	300	99	6 0	(a)
Clerical services and incidental expenses on account of General Lighthouse Fund ...	375	375	0 0	
Moneys received from Merchants, etc., for Special Attendance of Officers ...	6,320	9,213	19 4	(b)
Fines, Forfeitures, Law Costs recovered, etc.	1,475	7,355	6 8	(c)
Costs awarded in favour of Government in Estate Appeal Acts ...	20	35	14 0	(d)
Registry of Business Names ...	180	314	0 6	(d)
Miscellaneous Items ...	500	2,368	4 10	(e)
<b>TOTAL</b> ...	<b>£9,720</b>	<b>19,917</b>	<b>15 2</b>	

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

(b) The extension of the Tariff resulted in Traders requiring increased attendance of Officers for the examination and clearance of goods outside official hours.

(c) The receipts necessarily vary from year to year, and it is very difficult to forecast the amount thereof with any accuracy.

(d) The estimates were provisional, no reliable data being available.

(e) The Miscellaneous Items comprised the following, most of which cannot be forecast with certainty :—

	£	s.	d.
Charges for collecting Local Dues ...	193	7	3
Fees for Registration of Ships, etc. ...	24	3	2
Charges for Bill of Entry work ...	129	5	6
Admiralty—Charge for Royal Naval Reserve work 1923-24 and 1924-25 ...	670	0	0
Proceeds, less Duty, of seized goods sold ...	853	0	6
Refunds of sundry Vote payments made in prior years ...	350	17	6
Minor unclassified items, e.g., Surpluses in Cash, Rent on goods deposited in State Warehouses, etc. ...	147	10	11
	<b>£2,368</b>	<b>4</b>	<b>10</b>



## 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 E. 2/8/25 of 4th May, 1925).

Seven Clerical Officers (£60-£200) received as overtime amounts varying from £50 11s. 1d. to £80 13s. 10d.

Fifty-four Officers of Customs and Excise (£120-£450) received amounts varying from £50 3s. 9d. to £137 1s. 4d.; twenty-eight Preventive Officers (£140-£220) received amounts varying from £51 17s. 8d. to £160 6s. 3d.; four Preventive Men (27s. to 49s. weekly) received amounts varying from £53 5s. 3d. to £90 5s. 9d.; eleven Auxiliary Preventive Men (£3 weekly) received amounts varying from £50 5s. 11d. to £66 8s. 7d.; one Engineer (55s. weekly) received £83 18s. 1d.; two Mates-in-charge (43s. to 52s. weekly) received £86 15s. 2d. and £86 12s. 5d. respectively; four Deck Hands (32s. to 35s. weekly) received amounts varying from £77 13s. 9d. to £88 15s. 5d., in respect of extra attendance, Sunday and night pay, Old Age Pensions work, Army Dependents Allowance work, double duty pay, rewards for detection of smuggling or other Revenue evasions, etc.

## NOTES.

(a) This account includes the following amounts in respect of officers on loan to other Departments, etc.:—

£766 18s. 10d. in respect of salaries, etc., of two Officers of Customs and Excise and two Watchers seconded to the State Laboratory.

£327 19s. 4d. in respect of salary, etc., of a Higher Executive Officer on loan to the Old Age Pensions Committee.

£200 11s. 0d. in respect of Fees to the Assistant Law Officer of the Law Officer's Department.

£107 9s. 9d. in respect of salary, etc., of a Junior Accounts Clerk on loan to the Gaoltacht Commission.

(b) The Accounts of other Departments include the following amounts in respect of officers on loan to this Department:—

Supreme Court,	... £462 2s. 9d.	} In respect of an officer serving as Special Commissioner for Income Tax.
Education Office	... 97 18s. 4d.	

(c) Certain payments in error, amounting to £19 6s. 6d. made in previous years were discovered in the year 1925-26, and proving irrecoverable through the payees having left the service were written off as "claims abandoned" with Department of Finance authority, as follows:—

£	s.	d.	
2	18	8	Overpaid to a Temporary Clerk at wrong rate of wages through delay in obtaining a birth certificate (Department of Finance Letter E. 3/9/26 of 10th February, 1926).
4	9	9	Overpaid sick pay to a Temporary Clerk through failure to deduct National Health Insurance benefit for correct number of days (Department of Finance Letter E. 2/8/26 of 22nd April, 1926).
8	19	2	Overtime paid to a Temporary Clerk Grade II. not entitled to overtime (Department of Finance Letter E. 3/4/26 of 15th April, 1926).
16	8		Overtime similarly paid to another Temporary Clerk, Grade II. (Department of Finance Letter E. 3/30/26 of 29th September, 1926).
2	2	3	Overpaid to a Customs Watcher through miscalculation of sick leave period (Department of Finance Letter E. 3/17/26 of 8th July, 1926).

£19 6 6

W. O'BRIEN,  
*Accounting Officer.*

AN RÓINN IONCUIM,  
(Revenue Department, Dublin Castle),  
30th November, 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.*

# OLD AGE PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the payment of 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.	£ s. d.	
A.—Pensions ... ..	2,600,000	2,570,095 13 6	29,904 6 6	—	—	
B.—Expenses of Pension Committees ...	7,700	7,694 5 0	5 15 0	—	—	
D.—Sums Irrecoverable ...	—	47 17 0	—	47 17 0	—	
E.—Extra Statutory Payments ... ..	—	15 2 0	—	15 2 0	—	
GROSS TOTAL ...£	2,607,700	2,577,852 17 6	29,910 1 6	62 19 0	—	
			Surplus of Gross Estimate over Expenditure. £29,847 2 6			
			Deficiency of Appropriations in Aid realized. £53 5 8			
Deduct :—	Estimated.	Realized.				
	—	—				
C.—Appropriations in Aid ...	600	546 14 4	Net Surplus to be surrendered. £29,793 16 10			
NET TOTAL ...£	2,607,100	2,577,306 3 2				

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

A.—The saving under Subhead A. is due to the impossibility of making an absolute estimate owing to the fluctuations in the number and rates of pensions during the year.

B.—A trifling variation from the Estimate.

D.—To this Subhead are charged payments made in error, or owing to the fact that notice of 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. 88/6/25 of 24th November, 1925, 2nd February, 1926, 5th June, 1926, and 15th July, 1926).

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. 88/6/25 of 24th November, 1925, 2nd February, 1926, 5th June, 1926, and 15th July, 1926).

C.—Appropriations in Aid.—The sum of £546 14s. 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 £567 15s. were effected under Section 7 (3) of the Act of 1911 by withholding payment of pension orders.

The undermentioned sums, repayable under Section 9 (2) of the Act of 1908, were written off as irrecoverable (Department of Finance Letters, S. 88/6/25 of 24th November, 1925, 2nd February, 1926, 5th June, 1926, and 15th July, 1926):—

£	s.	d.	
4,499	19	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,452	17	0	Cases in which there was fraud or concealment, but recovery was impracticable by reason of the pensioners' extreme poverty, or owing to failure of legal proceedings.
8	0		Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
<hr/>			
£5,953	4	0	

The sum of £57 10s. was also written off as irrecoverable in respect of overpayments of "Additional Allowance" (Department of Finance Letters, S. 88/6/25 of 24th November, 1925, 2nd February, 1926, 5th June, 1926, and 15th July, 1926).

Certain payments in error made in previous years were discovered in the year 1925-26, and being found irrecoverable, were written off as "claims abandoned" under the authority of the Department of Finance, as follows:—

£2 14s. (Department of Finance Letter, S. 88/6/25 of 2nd February, 1926) and £7 10s. (Department of Finance Letter, S. 88/6/25 of 5th June, 1926). The amount of £2 14s. is part of an overpayment of £4 10s., the balance of £1 16s., being included under the current Subhead D.

Other irregular payments made in the years 1922 to 1925 were also discovered in the year 1925-26. These irregular payments, which were due to fraudulent encashment of Pension Orders by a Pension Officer, now deceased, involved approximately £363 4s. By withholding the Death Gratuity that would otherwise have been paid to the legal personal representative of the deceased, there was no net loss of Public Funds involved (Department of Finance Letter, S. 88/5/26 of 16th April, 1926). The necessary steps have been taken to prevent a recurrence of similar irregularities.

W. O'BRIEN,

*Accounting Officer.*

AN ROINN IONCEIM,  
(Revenue Department, Dublin Castle),  
18th November, 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.*

## LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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) ... ..	50,000	50,000	—	—
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 ... ..	580,000	538,700	41,300	—
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 ... ..	207,300	207,300	—	—
TOTAL ... ..	£ 837,300	796,000		—
Surplus to be surrendered ... ..			£ 41,300	

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

	£	s.	d.
Amounts received in respect of loans from Office of Public Works ... ..	530,970	17	7
Amounts received in respect of loans from Land Commission ... ..	205,661	9	10
Amounts received in respect of Local Loans Fund Advances previously written off as irrecoverable ... ..	75	17	0
Administrative expenses incurred in the years 1924–25 and 1925–26 in connection with the Local Loans Fund, paid by British Treasury ... ..	35,457	8	4

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

B.—The provision made was based on the estimated collection of Annuities by the Office of Public Works in the year, which proved to be less than was anticipated.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
10th November, 1926.

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, 1926, 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.
BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924.				
A. 1.—Salaries, etc. ...	4,030	4,050 7 3	—	20 7 3
2.—Travelling and Incidental Expenses ...	1,300	844 4 9	455 15 3	—
TOTAL FOR BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924 ... ..£	5,330	4,894 12 0	455 15 3	20 7 3
BOUNDARY COMMISSION.				
B. 1.—Fees to Counsel, Travelling and Subsistence Allowances, Incidental Expenses, etc. ...	2,000	834 18 8	1,165 1 4	—
2.—Refund to British Government of one-half of the estimated cost of the Boundary Commission ...	4,500	4,155 7 0	344 13 0	—
TOTAL FOR BOUNDARY COMMISSION ... ..£	6,500	4,990 5 8	1,509 14 4	—
CENTRAL SAVINGS COMMITTEE.				
C. 1.—Salaries, etc. ...	1,968	3,303 17 4	—	1,335 17 4
2.—Travelling and Incidental Expenses ...	900	1,366 4 3	—	466 4 3
3.—Advertising and Publicity Expenses ...	5,000	5,706 19 0	—	706 19 0
4.—Expenses of Local Committees ...	—	10 5 7	—	10 5 7
TOTAL FOR CENTRAL SAVINGS COMMITTEE ... ..£	7,868	10,387 6 2	—	2,519 6 2
CIVIL SERVICE COMMITTEE (COMPENSATION).				
D. 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	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION OF INQUIRY INTO THE PRESERVATION OF THE GAOLTACHT.				
E. 1.—Salaries, etc. ...	25	128 9 9	—	103 9 9
2.—Travelling and Incidental Expenses ...	1,660	1,598 15 5	61 4 7	—
TOTAL FOR COMMISSION OF INQUIRY INTO THE PRESERVATION OF THE GAOLTACHT ...	£ 1,685	1,727 5 2	61 4 7	103 9 9
COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR, INCLUDING THE INSANE POOR.				
F. 1.—Salaries, etc. ...	100	—	100 0 0	—
2.—Travelling Expenses ...	1,000	238 11 6	761 8 6	—
3.—Incidental Expenses ...	350	198 11 4	151 8 8	—
TOTAL FOR COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR ...	£ 1,450	437 2 10	1,012 17 2	—
COMMITTEE ON NATIONAL HEALTH INSURANCE AND MEDICAL SERVICES.				
G.—Travelling and Incidental Expenses ...	250	18 1 0	231 19 0	—
DÁIL ÉIREANN COURTS (WINDING-UP) COMMISSION.				
H. 1.—Salaries, etc. ...	280	325 15 10	—	45 15 10
2.—Incidental Expenses, including Telegrams and Telephones ...	—	65 6 6	—	65 6 6
TOTAL FOR DÁIL ÉIREANN COURTS (WINDING-UP) COMMISSION ...	£ 280	391 2 4	—	111 2 4
GREATER DUBLIN COMMISSION OF INQUIRY.				
I. 1.—Salaries, etc. ...	100	100 0 0	—	—
2.—Travelling and Incidental Expenses ...	1,000	66 13 11	933 6 1	—
TOTAL FOR GREATER DUBLIN COMMISSION OF INQUIRY ...	£ 1,100	166 13 11	933 6 1	—
INTOXICATING LIQUOR COMMISSION.				
J. 1.—Salaries, etc. ...	500	118 17 3	381 2 9	—
2.—Travelling and Incidental Expenses ...	465	299 7 7	165 12 5	—
TOTAL FOR INTOXICATING LIQUOR COMMISSION ...	£ 965	418 4 10	546 15 2	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
NORTH-EASTERN BOUNDARY BUREAU.						
K. 1.—Salaries, etc. ...	1,093	1,262 19 8	—		169 19 8	
2.—Travelling Expenses ...	200	117 13 1	82 6 11		—	
3.—Incidental Expenses ...	265	129 2 8	135 17 4		—	
TOTAL FOR NORTH-EASTERN BOUNDARY BUREAU ...£	1,558	1,509 15 5	218 4 3		169 19 8	
OLD AGE PENSIONS COMMITTEE.						
L.—Travelling and Incidental Expenses ...	150	193 16 6	—		43 16 6	
M.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	5,000	677 7 5	4,322 12 7		—	
TOTAL ...£	32,196	25,861 13 3	9,302 8 5		2,968 1 8	
Surplus to be surrendered ...					£6,334 6 9	

## 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 extended employment of Temporary Staff consequent on the extension to 31st December, 1925, of the period for making of application for certificates of Military Service.

A.2.—The number of local sittings held by the Board was much less than was anticipated; the resultant saving in travelling expenses was modified by excess expenditure under the heading of "Incidental Expenses" of approximately £282 due mainly to Post Office charges, in respect of "official paid" envelopes which were furnished to applicants under the Military Service Pensions Act.

B.1. and B.2.—The work of the Boundary Commission terminated earlier than was anticipated.

C.1.—Excess due to (1) payment to the Chairman of the Central Savings Committee of a sum of £1,000 on account of a honorarium of £1,250 granted in respect of the heavy work incidental to the organisation of the Savings Movement, and (2) to increase of staff.

C.2 and C.3.—A more extended scheme of publicity than that provided for was undertaken during the year. Travelling, Advertising and Publicity expenses were, consequently, heavier than estimated.

C.4.—By authority of the Minister for Finance, dated 17th May, 1926, a special Subhead has been raised in this Account to cover the expenses of a Local Committee formed during the year. (File No. F.40/18/24).

- D.2, E.2, F.2, F.3, I.2, J.1, J.2, K.2, K.3, and L.—Expenditure under these Subheads cannot be estimated with any degree of accuracy.
- E.1.—The amount charged to this Subhead represents the Salaries of, and overtime payments to, Officers engaged on the work of taking a special census of Irish Speakers in the Gaoltacht. This expenditure was not foreseen at the time the Estimate was framed.
- F.1.—No charges in respect of Salaries or Allowances arose in the period covered by this Account.
- G.—After the presentation of its Interim Report the Committee suspended its sittings pending investigation of the position of Approved Societies.
- H.1.—Excess due to payments of Fees to a Dáil Courts Registrar, for which provision was not made in the Estimate.
- H.2.—By authority of the Minister for Finance dated 17th May, 1926, a special Subhead has been raised in this Account to cover outstanding charges in respect of Telephone rental, Telegrams, etc., (File No. F.142/7/26).
- K.1.—On the transfer of the North-Eastern Boundary Bureau to offices in Government Buildings, this Vote became liable for a proportion of the charges in respect of Messenger, etc., services to the rooms allocated to the Bureau. No provision for this charge was made in the Estimate.
- M.—This Subhead provided a general margin for new Commissions and Committees appointed during the year, and the amount required cannot be estimated with any degree of accuracy.

## TOTAL EXPENDITURE.

EXPENDITURE from the Vote for "Temporary Commissions" on Temporary Commissions and Committees appointed before the year 1925–26, on account of which payments were made in the year 1925–26.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1926.
		£ s. d.
Board of Assessors, Military Service Pensions Act, 1924	1924–25	6,405 17 7
Boundary Commission ... ..	1924–25	8,479 12 5
Central Savings Committee ... ..	1923–24	17,417 15 2
Civil Service Committee (Compensation) ... ..	1922–23	276 3 0
Commission of Inquiry into the Preservation of the Gaoltacht ... ..	1924–25	1,743 2 0
Commission on the Relief of the Destitute Sick and Poor, including the Insane Poor ... ..	1924–25	437 2 10
Committee on National Health Insurance and Medical Services ... ..	1924–25	350 16 5
Dáil Éireann Courts (Winding-up) Commission ... ..	1923–24	14,384 10 4
Greater Dublin Commission of Inquiry ... ..	1924–25	321 16 10
Intoxicating Liquor Commission ... ..	1924–25	422 2 1
North-Eastern Boundary Bureau ... ..	1922–23	8,214 14 5
Old Age Pensions Committee ... ..	1924–25	200 8 2
Post Office Commission ... ..	1921–22	669 8 7
		£ 59,323 9 10



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

## SUBHEAD M.—EXPENDITURE, 1925-26.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£	£ s. d.	£ s. d.
Banking Commission ... ..	375	89 19 2	464 19 2
Committee to examine claims for Compensation from the Government of Saorstát Éireann put forward by certain ex-members of the Connaught Rangers ... ..	—	7 1	7 1
Committee of Inquiry into Delays in clearance on Importation of Motor Parts ...	—	10 9	10 9
Post Office Commission ... ..	23	—	23 0 0
Inter-Departmental Committee of Inquiry into the question of Venereal Disease in Saorstát Éireann ... ..	—	20 17 7	20 17 7
Departmental Committee on Workmen's Compensation ... ..	—	167 12 10	167 12 10
£	398	279 7 5	677 7 5

## EXTRA REMUNERATION (exceeding £50).

From this Vote a Higher Executive Officer (£400-£15-£500) received £100 as Secretary to the Greater Dublin Commission of Inquiry; and a Lower Executive Officer (£100-£400) of the National Health Insurance Commission seconded for duty to the North-Eastern Boundary Bureau received £64 9s. 2d.

The Accounts of other Departments include the sum of £5,141, approximately, in respect of the Salaries, etc., of Staff lent to Temporary Commissions and Committees, viz :—

	£
Board of Assessors, Military Service Pensions Act, 1924	1,609
Gaoltacht Commission ... ..	745
Commission on Relief of Destitute Poor, etc. ... ..	634
Greater Dublin Commission of Inquiry ... ..	672
North-Eastern Boundary Bureau ... ..	1,153
Old Age Pensions Committee ... ..	328

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
30th October, 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.*

## PUBLIC WORKS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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 ...	88,732	83,636 16 1	5,095	3 11	—	—
B.—Travelling Expenses ...	10,500	6,806 11 9	3,693	8 3	—	—
C.—Incidental Expenses ...	450	584 12 9	—	—	134	12 9
D.—Telegrams and Telephones	1,000	744 5 4	255	14 8	—	—
LAND IMPROVEMENT ACTS AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	6,643	4,509 5 10	2,133	14 2	—	—
E.2.—Travelling Expenses ...	3,000	2,330 6 6	669	13 6	—	—
E.3.—Advertisements ...	650	570 4 5	79	15 7	—	—
E.4.—Registration Fees ...	—	90 12 3	—	—	90	12 3
Gross Total ...£	110,975	99,272 14 11	11,927	10 1	225	5 0
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £11,702 5 1			
F.—Appropriations in Aid :	£	£ s. d.	Surplus of Appropriations in Aid realized. £16,008 13 3			
1.—Preliminary Expenses and Penal Interest on Loans	2,250	17,660 7 2				
2.—Services performed for Imperial Government	2,500	3,098 6 1				
Net Total	£ 106,225	78,514 1 8	Total Surplus to be surrendered. £27,710 18 4			

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

- A.—Vacancy in the post of Commissioner ; retirement of senior officials and the occupation temporarily of a number of established posts by officials of junior rank. Drop in cost of living Bonus.
- B.—The amount of travelling in connection with Gárda Síochána reconstruction work and Arterial Drainage schemes proved smaller than was anticipated.
- C.—Due to the purchase of equipment for technical staff engaged for Gárda Síochána reconstruction and for Arterial Drainage work.
- D.—Expenditure could not be accurately forecast.
- E.1, E.2 and E.3.—The applications for Loans did not materialise to the extent anticipated.
- E.4.—Under the new regulations for Land Loans, fees for registration of Charging Orders for Loans were not chargeable to Borrowers, and Department of Finance by letter F. 58/3/24 of 5th May, 1925, authorized the charging of fees to this amount to a special Subhead.
- F.1.—Substantial sums due by Local Authorities as arrears on foot of Loans were recovered by stoppages from Local Government Grants and account for increased receipts under Penal Interest.
- F.2.—Increase in Overhead Charges due to the fact that the percentage on Agency expenditure was fixed subsequently at a higher figure than was used when Estimate was framed.

## EXTRA REMUNERATION (exceeding £50).

Two retired officers were paid £105 and £275, one for services in connection with Commandeered Premises Claims, and the other as a re-employed Assistant to the Furniture Clerk (Department of Finance letters E.6/11, dated 22nd March, 1924, and E. 5/23, dated 22nd April, 1925).



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

One Higher Executive Officer seconded to the Department of Finance received the sum of £75\* from the Vote for that Department (Department of Finance letter E.S. 340, dated 14th February, 1925).

One Junior Executive Officer received £91 2s. 3d.\* from the Vote for the Department of Finance for acting as Private Secretary to the Parliamentary Secretary (E.1/11/25, dated 28th February, 1925).

One Assistant Engineer received £100 13s. 0d.\* from the provision for the Barrow Drainage Scheme (Subhead KK.—Public Works and Buildings Vote) (Department of Finance letter dated 20th July, 1925).

One Higher Executive Officer received an extra payment of £54 10s. 0d.\* (Department of Finance letter E. 5/53/24, dated 17th December, 1924), and one Junior Executive Officer received an extra payment of £56 12s. 0d.\* (Department of Finance letter E.5/21, dated 25th March, 1925).

Two Assistant Architects received allowances of £165\* and £76 16s. 0d.\* respectively. (Department of Finance letters E.6/5, dated 25th May, 1925, and E.6/2, dated 28th April, 1925).

This Account includes the sum of approximately £920 in respect of Salaries, etc., of Staff on loan to other Departments. The Accounts of other Departments include the sum of approximately £2,028 in respect of Salaries, etc., of Staff on loan to this Department.

\* In these cases appropriate Civil Service Bonus was paid in addition from Subhead A of the Vote for Public Works Office.

P. HANSON,

*Chairman and Accounting Officer.*

T. MACINERNEY,

*Accountant.*

OFFICE OF PUBLIC WORKS,

23rd November, 1926.

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, 1926.

Service.	Balance, 1st April, 1925.	Receipts, 1925-26.	Payments, 1925-26.	Balance, 31st March, 1926.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund Loans Repayments ...	—	242 3 8	(a) 242 3 8	—
Sea Fisheries Act, 1883 ...	639 8 3	—	26 3 0	613 5 3
Shannon Navigation ...	2,507 8 10	8,962 7 1	8,621 17 2	2,847 18 9
National Monuments ...	374 9 11	845 19 7	1,389 12 0	Dr. 169 2 6
Linen Hall ...	—	145 14 10	145 14 10	—
Southern Railway Revenue	523 11 10	2,038 4 1	2,561 15 11	—
Letterkenny Railway Revenue ...	Dr. 3 10 11	—	18 15 11	Dr. 22 6 10
Light Railways Surplus Revenue ...	628 0 0	—	—	(b) 628 0 0
Marine Works Act, 1902, Maintenance Fund ...	6,637 3 11	—	266 14 5	6,370 9 6

(a) Paid over to Land Commission.

(b) Amount of Scotter Award.

P. HANSON,

*Chairman and Accounting Officer.*

T. MACINERNEY,

*Accountant,*

23rd November, 1926.

## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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; for BARROW DRAINAGE; 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 ...	30,000	28,638 19 10	1,361	0 2	—	—
AA.—Annuities ...	53,603	53,602 8 6	11	6	—	—
B.—New Works, Alterations, and Additions— <i>Original</i> £419,715 <i>Supplementary</i> 1,250	420,965	322,060 11 10	98,904	8 2	—	—
C.—Maintenance and Supplies	168,685	172,042 17 9	—	—	3,357	17 9
D.—Furniture, Fittings, and Utensils ...	26,892	24,552 16 3	2,339	3 9	—	—
E.—Rents, &c. ...	54,670	63,635 10 6	—	—	8,965	10 6
EE.—Compensation for premises commandeered by the Army	60,000	64,911 14 4	—	—	4,911	14 4
F.—Fuel, Light, Water, and Cleaning, &c. ...	41,457	44,810 4 10	—	—	3,353	4 10
G.—Phoenix Park National School ...	154	147 14 10	6	5 2	—	—
H.—River Shannon Works ...	500	475 13 9	24	6 3	—	—
I.—Linen Hall, Dublin ...	130	75 6 2	54	13 10	—	—
J.—Drainage Maintenance	25,000	14,368 11 3	10,631	8 9	—	—
JJ.—Owenmore Drainage ...	12,500	13,229 18 10	—	—	729	18 10
K.—Telegrams and Telephones	200	156 4 1	43	15 11	—	—
KK.—Barrow Drainage Scheme— <i>Original</i> Nil. <i>Supplementary</i> £2,300	2,300	2,202 6 11	97	13 1	—	—
M.—Official Entertainment	—	224 13 10	—	—	224	13 10
N.—S.S. "Tartar" ...	—	606 3 10	—	—	606	3 10
	£ 897,056	805,741 17 4	113,463	6 7	22,149	3 11



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
<i>Deduct :—</i>	£	£ s. d.	£	s. d.	£	s. d.
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	2,990	—	2,990	0 0	—	
GROSS TOTAL—			110,473	6 7	22,149	3 11
Original ... £893,506	894,066	805,741 17 4	Surplus of Gross Estimate over Expenditure. £88,324 2 8			
Supplementary 560						
<i>Deduct :—</i>						
L.—Appropriations in Aid—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £163,680 15 1			
Original ... £22,800	—	—				
Supplementary 550	23,350	187,030 15 1	Total Surplus to be surrendered. £252,004 17 9			
NET TOTAL—						
Original ... £870,706	870,716	618,711 2 3				
Supplementary 10						

Estimated. Realized.

Extra Receipts payable to Exchequer ...

£ s. d. £ s. d.  
— 18 7 1

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

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

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE.		
GÁRDA SÍOCHÁNA.	£ s. d.	
Co. Carlow :		
Hacketstown ...	346 9 0	... S. 14/64/24.
Co. Cavan :		
Stradone ...	265 19 6	... S. 14/31/25.
Virginia ...	511 5 3	... S. 14/49/25.
Co. Clare :		
Boston ...	20 0 0	... S. 14/2/26.
Carrigaholt ...	65 0 0	... S. 14/19/25.
Co. Cork :		
Adrigole ...	29 14 6	... S. 14/5/25.
Ballygurteen ...	201 1 0	... S. 14/99/25.
Baltimore ...	150 0 0	... S. 14/62/25.
Castletownbere ...	500 11 3	... S. 14/91/25.
Cork—McCurtain Street	875 2 0	... S. 14/117/25.
„ St. Luke's ...	1,056 6 0	... S. 14/42/25.
Glengariff ...	159 3 6	... S. 14/115/24.
Inchigeela ...	350 0 0	... S. 14/38/25.
Kilbrittain ...	300 0 0	... S. 14/27/25.
Milford (Doory) ...	36 17 6	... S. 14/110/24.
Co. Dublin :		
Skerries ...	665 0 0	... S. 14/28/25.
Co. Galway :		
Ardrahan ...	600 0 0	... S. 14/40/24.
Eyrecourt ...	200 0 0	... S. 14/96/24.
Inverin ...	650 0 0	... S. 14/76/25.
Leenane ...	350 0 0	... S. 14/68/25.
Loughgeorge ...	150 0 0	... S. 14/48/25.
Co. Kerry :		
Abbeydorney ...	536 12 0	... S. 14/10/25.
Ballybunion ...	500 0 0	... S. 14/101/24.
Ballyferriter ...	140 0 0	... S. 14/105/24.
Castlegregory ...	584 15 4	... S. 14/57/24.
Farranfore ...	900 2 0	... S. 14/109/24.
Headford ...	60 0 0	... S. 14/69/25.
Killarney ...	1,486 10 10	... S. 14/22/26.

SERVICE.	AMOUNT.				DEPARTMENT OF FINANCE AUTHORITY.
GÁRDA SÍOCHÁNA.	£	s.	d.		
Co. Kerry:— <i>continued.</i>					
Knocknagoshel ...	65	0	0	...	S. 14/24/25.
Listowel ...	1,331	8	6	...	S. 14/30/25.
Scartaglin ...	80	0	0	...	S. 14/58/25.
Tarbert ...	19	3	0	...	S. 14/3/26.
Co. Kildare :					
Monasterevan ...	972	12	0	...	S. 14/114/25.
Robertstown ...	775	8	0	...	S. 14/32/25.
Co. Kilkenny :					
Bennettsbridge ...	50	0	0	...	S. 14/55/25.
Paulstown ...	44	10	6	...	S. 14/7/25.
Co. Leitrim :					
Dromod ...	400	0	0	...	S. 14/78/25.
Drumshambo ...	300	0	0	...	S. 14/29/24.
Co. Leix :					
Ballybrittas ...	493	13	6	...	S. 14/64/25.
Co. Limerick :					
Ballyneety ...	60	0	0	...	S. 14/52/25.
Doon ...	1,123	3	0	...	S. 14/4/25.
Shanagolden ...	200	0	0	...	S. 14/54/25.
Co. Louth :					
Duleek ...	55	0	0	...	S. 14/79/25.
Dundalk ...	933	12	2	...	S. 14/111/25.
Co. Mayo :					
Ballina ...	1,400	0	0	...	S. 14/100/24.
Ballyheane ...	180	0	0	...	S. 14/9/25.
Co. Meath :					
Crossakiel ...	645	15	8	...	S. 14/22/25.
Co. Tipperary :					
Ballylooby ...	65	0	0	...	S. 14/15/25.
Birdhill ...	34	4	0	...	S. 14/103/24.
Clonakenny ...	10	0	0	...	S. 14/25/25.
Golden ...	250	0	0	...	S. 14/106/24.
Co. Tirconnail :					
Kerrykeel ...	250	0	0	...	S. 14/20/24.
Mountcharles ...	997	10	0	...	S. 14/16/25.
Co. Waterford :					
Ballyduff ...	34	12	0	...	S. 14/95/24.
Ballymacarbery ...	100	0	0	...	S. 14/37/25.
Ferrybank ...	450	0	0	...	S. 14/53/24.
Killenagh ...	250	0	0	...	S. 14/21/25.
Lennybrien ...	100	0	0	...	S. 14/76/24.
Co. Westmeath :					
Rathowen ...	450	0	0	...	S. 14/44/25.
Co. Wexford :					
Killane ...	175	9	6	...	S. 14/102/24.
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.					
2 Merrion Square, Dublin (Local Government) ...	3,173	16	9	...	S. 1/40/24.
44-45 Merrion Square, Dublin (Health Insurance Com- mission) ...	415	0	0	...	S. 1/9/25.
DEPARTMENT OF INDUSTRY AND COMMERCE.					
Employment Exchange, Dundalk ...	933	12	1	...	S. 14/111/25.
EX-MILITARY BUILDINGS, ETC.					
Gormanston Camp ...	30	0	0	...	S. 7/38/25.
Cobh Lifeboat House ...	100	0	0	...	S. 2/90/25.
TOTAL ...	£28,638	19	10		



AA.—Casual.

B.—See New Works Statement attached.

C.—Casual.

D.—Demands generally were less than anticipated.

E.—Due to increase in the number of premises rented for Gárda Síochána.

EE.—A number of heavy claims matured for settlement towards the end of the year.

F.—Due to the purchase of reserve stocks of coal.

G.—Casual.

H.—Casual.

I.—The maintenance repairs of this property proved less expensive than anticipated.

J.—A number of schemes did not mature for payment within the year.

JJ.—Casual.

K.—Actual requirements proved smaller than anticipated.

KK.—Casual.

M.—Expenditure on accommodation provided in connection with visit of American Medical Men (Department of Finance letters of 29th May, 1925, and 19th November, 1926, S2/12/25).

N.—Cost of maintenance of this vessel, which is used on the Sligo-Belmullet Steamer Service under the control of the Department of Industry and Commerce (Department of Finance letter of 28th November, 1925, S. 79/1/24).

	Estimated.	Realized.
	£	£
L.—Rents ... ..	9,000	11,037 (a)
Tolls, Dues, etc. ... ..	10,400	1,991 (b)
Sale of old materials and stores ... ..	400	2,512 (c)
Miscellaneous, including other Sales and Hire of Plant ... ..	2,000	2,082
Repayment from Northern Government ... ..	1,000	1,008
Dora Sigerson Shorter Bequest ... ..	550	550
Contribution from Vote for Property Losses Compensation in respect of expenditure on reconstruction of damaged Government Buildings ... ..	—	167,592 (d)
Repayment from Imperial Government ... ..	—	258 (e)
	£23,350	£187,030

(a) Due to increase in number of lettings.

(b) Commuted dues on Mail Boats, Dun Laoghaire, outstanding. (Department of Finance letter of 18th November, 1926, S. 31/3/26).

(c) Substantial receipts for scrap from ex-Military Barracks, Four Courts, Custom House, and from issue of surplus furniture to Repayment Services.

(d) Not contemplated when Estimate was framed. (Sanctioned by Department of Finance letter of 31st December, 1925, S. 11/10/24).

(e) In respect of office accommodation utilised for Agency services performed by Free State Departments.

#### NOTES.

£20 was paid to the Caretaker, Tralee Custom House, for damage caused to his property by flooding. Subhead C. Department of Finance letter S. 200/12/25 of 3rd June, 1925.

£41 19s. 6d. was paid to the owner of a fishing boat damaged in Howth Harbour. Subhead C. Department of Finance letter S. 200/29/25 of 11th December, 1925.

£300 was paid to the owners of Teelin Coast Guard Station in consideration of their

NOTES—*continued.*

taking over liability for the unexpired term of the State's lease of the premises. Subhead E. Department of Finance letter S. 2/67/25 of 15th December, 1925.

£10 was paid as compensation for disturbance to the tenant of premises taken for Puckaun Gárda Síochána. Subhead E. Department of Finance letter S. 14/63/25 of 9th June, 1925.

£8 10s. 0d. was paid as compensation for disturbance to the tenant of premises taken for St. Johnston Gárda Síochána. Subhead E. Department of Finance letter S. 14/132/25 of 11th December, 1925.

£5 was paid as compensation for disturbance to the tenant of premises taken for the Ballybrittas Gárda Síochána. Subhead E. Department of Finance letter S. 14/15/26 of 2nd February, 1926.

£14 13s. 0d., being an extra of 1s. per ton, was paid to a Coal Contractor in respect of coal delivered under contract after date of strike. Subhead F. Department of Finance letter S. 9/12/25 of 6th October, 1925.

TELEPHONE CAPITAL ACCOUNT.—The net expenditure in the year on Post Office Buildings borne by the Telephone Capital Account amounted to £2,067 17s. 4d.

P. HANSON,  
*Chairman and Accounting Officer.*

T. MACINERNEY, *Accountant.*  
OFFICE OF PUBLIC WORKS,  
30th November, 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, subject to the observations in my Report.

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



## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1925-26.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
STATE AND OFFICIAL RESIDENCES :						
1.—Governor-General's Residence : Improvement in Lighting ...	3,200	2,632 19 9	567	0 3	—	
2.—Oireachtas : Temporary accommodation ...	5,000	15,456 6 3	—		10,456	6 3
REVENUE DEPARTMENT :						
3.—Dublin Custom House : Partial Reconstruction...	30,000	42,861 1 3	—		12,861	1 3
4.—Cork Inland Revenue : New Office, McCurtain St.	4,000	—	4,000	0 0	—	
5.—Sligo Custom House : Restoration ...	700	1,532 1 7	—		832	1 7
6.—Wexford Custom House : Conversion of part into Dwellinghouse ...	500	500 0 0	—		—	
DEPARTMENT OF JUSTICE :						
7.—Civic Guard Dépôt : Electric Lighting ...	2,800	2,161 3 11	638	16 1	—	
CIVIC GUARD BARRACKS :						
Co. CARLOW.						
8.—Borris ex-R.I.C. Barrack : Restoration ...	1,000	218 2 4	781	17 8	—	
9.—Tullow ex-R.I.C. Barrack : Restoration ...	1,200	1,063 9 0	136	11 0	—	
Co. CLARE.						
10.—Carrigaholt : New Barrack	500	810 6 1	—		310	6 1
11.—Carron ex-R.I.C. Barrack : Restoration ...	450	367 15 0	82	5 0	—	
12.—Ennistymon ex-R.I.C. Barrack : Restoration ...	500	—	500	0 0	—	

## OBSERVATIONS.

1. Estimated cost £3,200 (revised). Department of Finance letter of 10th September, 1924—631/39 sanctions expenditure of £3,200. Work completed. Further payment to be made.
2. Continuation of No. 2 of 1924-25. Estimated cost £20,000. Expended, £25,020 9s. 6d. Work completed. Further payment to be made.
3. Estimated cost, £76,000. Department of Finance letter of 10th December, 1926, (S. 2/57/25) sanctions expenditure of £42,861 1s. 3d. Work in progress.
4. Estimated cost, £5,000. Scheme abandoned.
5. Continuation of No. 4 of 1924-25. Estimated cost, £5,700 (revised). Expenditure, £6,065 12s. 11d. Department of Finance letter of 2nd June, 1926, S. 2/18/26, sanctions expenditure of £6,040 4s. 5d. Work completed.
6. Estimated cost, £500. Department of Finance letters of 8th May, 1925, and 19th November, 1925, sanction expenditure of £687 10s. 0d. Work in progress.
7. Estimated cost, £2,800. Department of Finance letter of 10th September, 1924, S. 631/39, sanctions expenditure of £2,800. Work completed. Further payment to be made.
8. Department of Finance letter of 12th February, 1924, 615/18, sanctions expenditure of £950. Work in progress.
9. Department of Finance letter of 28th October, 1924, S14/86/24, sanctions expenditure of £1,600. Work in progress.
10. Department of Finance letter of 6th October, 1925, S. 14/19/25, sanctions expenditure £1,751. Work in progress.
11. Department of Finance letters of 30th July, 1924, and 26th October, 1925, S. 14/63/24, sanction expenditure of £600. Work in progress.
12. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. CLARE—continued.						
13.—Lisdoonvarna ex-R.I.C. Barrack : Restoration ...	650	643 19 10	6 0 2		—	
14.—Morris Mills : New Barrack	500	8 0 0	492 0 0		—	
Co. CORK.						
15.—Adrigole : New Barrack ...	500	1 13 0	498 7 0		—	
16.—Araglen ex-R.I.C. Barrack : Restoration ...	500	3 10 0	496 10 0		—	
17.—Ballincollig ex-R.I.C. Barrack : Restoration ...	400	65 2 7	334 17 5		—	
18.—Ballincurragh ex-R.I.C. Barrack : Restoration ...	650	457 6 5	192 13 7		—	
19.—Boherbue ex-R.I.C. Barrack : Restoration ...	1,200	976 1 9	223 18 3		—	
20.—Buttevant ex-R.I.C. Barrack : Restoration ...	450	355 16 8	94 3 4		—	
21.—Clonakilty ex-R.I.C. Barrack : Restoration ...	500	609 2 11	—		109 2 11	
22.—Cork City, Bridewell and ex-R.I.C. Barrack : Restoration ...	1,000	3 9 8	996 10 4		—	
23.—Cork City, Union Quay ex-R.I.C. Barrack : Restoration ...	7,500	7,987 6 9	—		487 6 9	
24.—Eyerles : New Barrack ...	500	—	500 0 0		—	
25.—Glengarriff ex-R.I.C. Barrack : Restoration ...	500	8 10 0	491 10 0		—	
26.—Macroom ex-R.I.C. Barrack : Restoration ...	500	407 18 8	92 1 4		—	
27.—Milford ex-R.I.C. Barrack : Restoration ...	700	5 0 0	695 0 0		—	

## OBSERVATIONS—continued.

13. Department of Finance letter of 7th November, 1924, S. 14/92/24, sanctions expenditure £636 10s. 6d. Work completed.
14. Estimated cost, £1,700. Preliminary work.
15. Department of Finance letter of 7th March, 1925, S. 14/5/25, sanctions expenditure of £1,700. Work in progress.
16. Department of Finance letter of 20th April, 1926, S. 14/2/25, sanctions expenditure of £1,400. Work in progress.
17. Continuation of No. 13 of 1924-25. Department of Finance letters of 28th June, 1924, 20th January, 1925, and 10th July, 1926, S. 14/3/24, sanction expenditure of £680 1s. 1d. Expended £680 1s. 1d. Work completed.
18. Department of Finance letter of 23rd July, 1924, S. 14/54/24, sanctions expenditure of £650. Work in progress.
19. Continuation of No. 29 of 1924-25. Department of Finance letter of 5th November, 1924, S. 14/91/24, sanctions expenditure of £1,450. Expended £981 11s. 9d. Work in progress.
20. Department of Finance letter of 13th November, 1924, S. 14/81/24, sanctions expenditure of £450. Work completed.
21. Department of Finance letter of 3rd February, 1926, S. 14/5/26, sanctions expenditure of £3,500. Work in progress.
22. Continuation of No. 7 of 1924-25. Expended £4 9s. 11d. Preliminary work.
23. Continuation of No. 8 of 1924-25. Department of Finance letter of 20th November, 1922, 435/7, sanctions expenditure of £19,500. Expended £12,442 13s. 3d. Work completed. Further payment to be made.
24. Scheme abandoned.
25. Preliminary work.
26. Department of Finance letter of 12th January, 1926, S. 14/7/26, sanctions expenditure of £2,800. Work in progress.
27. Department of Finance letter of 19th April, 1926, S. 14/110/24, sanctions expenditure of £1,000. Work in progress.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK—continued.				
28.—Millstreet ex-R.I.C. Barrack: Partial Restoration ...	2,000	2,032 1 1	—	32 1 1
29.—Rathduff: New Barrack ...	500	—	500 0 0	—
30.—Skibbereen ex-R.I.C. Barrack: Restoration ...	500	136 19 0	363 1 0	—
Co. DONEGAL.				
31.—Bunbeg Coastguard Station: Partial Restoration ...	300	—	300 0 0	—
32.—Carrowkeel ex-R.I.C. Barrack: Restoration (Revote) ...	400	471 10 2	—	71 10 2
33.—Glencolumbkille ex-R.I.C. Barrack: Restoration ...	700	556 17 7	143 2 5	—
34.—Kerrykeel ex-R.I.C. Barrack: Restoration ...	800	240 0 0	560 0 0	—
35.—Portnoo ex-R.I.C. Barrack: Restoration ...	500	—	500 0 0	—
Co. DUBLIN.				
36.—Blanchardstown: New Barrack ...	500	—	500 0 0	—
37.—Cabinteely ex-R.I.C. Barrack: Restoration ...	1,000	530 7 4	469 12 8	—
38.—Dundrum ex-R.I.C. Barrack: Restoration ...	1,000	625 0 0	375 0 0	—
39.—Skerries ex-R.I.C. Barrack: Restoration ...	500	636 8 10	—	136 8 10

## OBSERVATIONS—continued.

28. Continuation of No. 13 of 1924-25. Department of Finance letter of 11th November, 1924, S. 14/35/24, sanctions expenditure £2,200. Expended £2,055 11s. 3d. Work completed. Further payment to be made.
29. Work postponed.
30. Department of Finance letter of 10th March, 1926, S. 14/9/26, sanctions expenditure of £4,000. Work in progress.
31. Work in progress, not sufficiently advanced for payment.
32. Continuation of No. 6 of 1924-25. Department of Finance letter of 24th January, 1924, 615/36 sanctions expenditure of £1,000. Expended £631 10s. 2d. Work completed.
33. Department of Finance letters of 16th August, 1924, and 6th October, 1925, S. 14/68/24, sanction expenditure of £1,325 16s. 0d. Work in progress.
34. Department of Finance letter of 26th March, 1924, S. 14/20/24, sanctions expenditure of £800. Work in progress.
35. Work in progress. Not sufficiently advanced to admit of payment.
36. Work postponed.
37. Department of Finance letter of 22nd November, 1924, S. 14/99/24, sanctions expenditure of £1,200. Work in progress.
38. Department of Finance letter of 12th December, 1924, S. 14/80/24, sanctions expenditure of £1,600. Work in progress.
39. Department of Finance letter of 19th March, 1925, S. 14/28/25, sanctions expenditure of £1,200. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. GALWAY.				
40.—Ardrahan ex-R.I.C. Barrack: Restoration ...	400	743 0 0	—	343 0 0
41.—Barnaderg: New Barrack	500	—	500 0 0	—
42.—Carna ex-R.I.C. Barrack: Restoration ...	500	1,018 0 0	—	518 0 0
43.—Eyrecourt ex-R.I.C. Barrack: Restoration ...	800	—	800 0 0	—
44.—Galway, Eglinton Street: Further Restoration ...	500	2,515 17 11	—	2,015 17 11
45.—Maam ex-R.I.C. Barrack: Restoration (Revote) ...	1,400	1,526 17 7	—	126 17 7
46.—Rossmuck ex-R.I.C. Barrack: Restoration ...	1,200	1,212 16 0	—	12 16 0
Co. KERRY.				
47.—Abbeydorney ex-R.I.C. Barrack: Restoration ...	250	232 11 9	17 8 3	—
48.—Annascaul: New Barrack	500	—	500 0 0	—
49.—Ballybunion ex-R.I.C. Barrack: Restoration ...	500	8 10 0	491 10 0	—
50.—Ballyduff ex-R.I.C. Barrack & Restoration ...	500	—	500 0 0	—
51.—Ballyferriter: New Barrack	1,000	194 18 1	805 1 11	—
52.—Camp: New Barrack ...	1,000	—	1,000 0 0	—
53.—Castlegregory: New Barrack ...	500	—	500 0 0	—
54.—Cloghane ex-R.I.C. Barrack: Restoration ...	1,500	379 5 0	1,120 15 0	—
55.—Derreen: New Barrack ...	1,200	161 10 0	1,038 10 0	—

## OBSERVATIONS—continued.

40. Department of Finance letter of 30th December, 1924, S. 14/40/24, sanctions expenditure of £800. Work completed. Further payment to be made.
41. Work postponed.
42. Continuation of No. 29 of 1924-25. Department of Finance letter of 8th December, 1925, S. 14/125/25, sanctions expenditure of £1,300. Expended £1,026. Work in progress.
43. Work postponed.
44. Department of Finance letter of 28th May, 1925, 435/3, sanctions expenditure of £3,000. Work in progress.
45. Continuation of No. 10 of 1924-25. Department of Finance letter of 6th May, 1925, S. 14/3/25, sanctions expenditure of £1,798 10s. 0d. Expended £1,535 17s. 7d. Work completed. Further payment to be made.
46. Continuation of No. 29 of 1924-25. Department of Finance letter of 16th July, 1925, S. 14/116/24, sanctions expenditure of £1,449 6s. 6d. Expended £1,217 6s. 0d. Work in progress.
47. Department of Finance letter of 2nd February, 1925, S. 14/10/25, sanctions expenditure of £250. Work completed.
48. Work postponed.
49. Preliminary work.
50. Work postponed.
51. Department of Finance letter of 12th December, 1924, S. 14/105/24, sanctions expenditure of £1,700. Work in progress.
52. Work postponed.
53. Scheme abandoned.
54. Department of Finance letter of 2nd July, 1926, S. 14/51/26, sanctions expenditure of £1,700. Work in progress.
55. Department of Finance letter of 19th June, 1925, S. 14/60/25, sanctions expenditure of £1,700. Work in progress.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. KERRY—continued.				
56.—Dingle ex-R.I.C. Barrack : Restoration ...	500	39 10 0	460 10 0	—
57.—Farranfore : Restoration of ex-R.I.C. Barrack ...	800	5 0 0	795 0 0	—
58.—Headford : New Barrack	500	—	500 0 0	—
59.—Kenmare ex-R.I.C. Barrack : Restoration ...	500	—	500 0 0	—
60.—Killarney ex-R.I.C. Barrack : Restoration ...	500	—	500 0 0	—
61.—Knocknagoshel : New Barrack ...	1,000	—	1,000 0 0	—
62.—Listowel ex-R.I.C. Barrack : Restoration ...	500	429 9 3	70 10 9	—
63.—Newtownsandess : New Barrack ...	500	—	500 0 0	—
64.—Portmagee : New Barrack	1,000	—	1,000 0 0	—
65.—Scartaglin : New Barrack	1,000	1,352 9 10	—	352 9 10
66.—Sneem ex-R.I.C. Barrack : Restoration ...	700	—	700 0 0	—
67.—Tralee ex-R.I.C. Barrack : Partial Restoration (Revote £2,000) ...	2,600	2,638 3 5	—	38 3 5
Co. KILDARE.				
68.—Athy ex-R.I.C. Barrack : Restoration ...	500	12 4 5	487 15 7	—
69.—Kill ex-R.I.C. Barrack : Restoration ...	500	713 7 9	—	213 7 9
70.—Maynooth ex-R.I.C. Barrack : Restoration ...	800	—	800 0 0	—
71.—Monasterevan : New Barrack ...	500	—	500 0 0	—

OBSERVATIONS—continued.

- 56. Preliminary work.
- 57. Department of Finance letter of 1st February, 1926, S. 14/109/24, sanctions expenditure of £1,500. Work in progress.
- 58. Work postponed.
- 59. Department of Finance letter of 27th February, 1926, S. 14/21/26, sanctions expenditure of £1,750. Work in progress, not sufficiently advanced to admit of payment.
- 60. Restoration abandoned.
- 61. Work postponed.
- 62. Department of Finance letters of 13th March, 1925, 16th July, 1925, and 8th December, 1925, S. 14/30/25, sanction expenditure of £1,418 1s. 0d. Work in progress.
- 63. Work postponed.
- 64. Work postponed.
- 65. Department of Finance letter of 25th May, 1925, S. 14/58/25, sanctions expenditure of £1,700. Work completed.
- 66. Work postponed.
- 67. Continuation of No. 12 of 1924-25. Department of Finance letter of 31st December, 1926, sanctions expenditure of £4,950. Expended £4,736 8s. 7d. Work in progress.
- 68. Scheme abandoned.
- 69. Department of Finance letter of 19th July, 1926, S. 14/5/24, sanctions expenditure of £770. Work completed. Further payment to be made.
- 70. Work postponed.
- 71. Scheme abandoned.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. KILKENNY.				
72.—Callan ex-R.I.C. Barrack : Restoration ...	500	337 0 0	163 0 0	—
73.—Corbetstown ex-R.I.C. Barrack : Restoration ...	750	—	750 0 0	—
74.—Glenmore ex-R.I.C. Bar- rack : Restoration ...	500	740 14 9	—	240 14 9
75.—Goresbridge ex-R.I.C. Barrack : Restoration ...	500	15 0 0	485 0 0	—
76.—Stoneyford ex-R.I.C. Bar- rack : Restoration ...	650	628 2 4	21 17 8	—
77.—Thomastown ex-R.I.C. Barrack : Restoration ...	700	—	700 0 0	—
Co. LEITRIM.				
78.—Dromahair ex-R.I.C. Bar- rack : Restoration ...	1,000	—	1,000 0 0	—
79.—Dromod ex-R.I.C. Barrack : Restoration ...	500	7 0 0	493 0 0	—
80.—Drumshambo ex-R.I.C. Barrack : Restoration ...	500	7 0 0	493 0 0	—
81.—Farnaght ex-R.I.C. Bar- rack : Restoration ...	500	9 0 0	491 0 0	—
82.—Glenfarne ex-R.I.C. Bar- rack : Restoration ...	600	—	600 0 0	—
Co. LEIX.				
83.—Ballickmoyler ex-R.I.C. Barrack : Restoration ...	250	315 0 0	—	65 0 0
84.—Ballinakill ex-R.I.C. Bar- rack : Restoration ...	500	9 10 0	490 10 0	—
85.—Lacka : New Barrack ...	500	—	500 0 0	—
Co. LIMERICK.				
86.—Galbally : New Barrack ...	500	—	500 0 0	—
87.—Hospital ex-R.I.C. Barrack : Restoration ...	1,200	1,456 2 11	—	256 2 11

## OBSERVATIONS—continued.

72. Department of Finance letter of 12th January, 1926, S. 14/8/26, sanctions expenditure of £1,600. Work in progress.
73. Work postponed.
74. Department of Finance letter of 28th October, 1924, S. 14/74/24, sanctions expenditure of £1,050. Work completed. Further payment to be made.
75. Department of Finance letter of 7th August, 1925, S. 14/95/25, sanctions expenditure of £2,500. Work in progress.
76. Department of Finance letter of 18th September, 1924, sanctions expenditure of £650. Work completed. Further payment to be made.
77. Work postponed.
78. Work in progress, not yet sufficiently advanced to admit of payment.
79. Preliminary work.
80. Department of Finance letter of 20th May, 1924, S. 14/29/24, sanctions expenditure of £977. Preliminary work.
81. Preliminary work.
82. Work postponed.
83. Department of Finance letter of 16th February, 1925, S. 14/14/25, sanctions expenditure of £375, of which £60 was borne by Vote for Property Losses Compensation, 1924-25. Work completed.
84. Preliminary work.
85. Scheme abandoned.
86. Work postponed.
87. Continuation of No. 29 of 1924-25. Department of Finance letter of 14th November, 1924, S. 14/93/24, sanctions expenditure of £1,500. Expended £1,462 12s. 11d. Work completed. Further payment to be made.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. LONGFORD.				
88.—Granard ex-R.I.C. Barrack: Restoration ... ..	1,200	502 6 4	697 13 8	—
Co. LOUTH.				
89.—Duleek ex-R.I.C. Barrack: Restoration ... ..	700	703 1 6	—	3 1 6
Co. MAYO.				
90.—Balla ex-R.I.C. Barrack: Restoration ... ..	1,000	—	1,000 0 0	—
91.—Ballina ex-R.I.C. Barrack: Restoration ... ..	2,000	1,391 12 9	608 7 3	—
92.—Ballindine ex-R.I.C. Barrack: Restoration ...	1,200	867 9 5	332 10 7	—
93.—Ballinrobe Barrack: Partial Restoration ...	500	325 19 10	174 0 2	—
94.—Ballyheane ex-R.I.C. Barrack: Restoration ...	400	10 10 0	389 10 0	—
95.—Ballyvary: New Barrack	500	—	500 0 0	—
96.—Bunniconlon: New Barrack	500	—	500 0 0	—
97.—Carrowkennedy: New Barrack ... ..	500	—	500 0 0	—
98.—Claremorris ex-R.I.C. Barrack: Restoration ...	500	11 4 6	488 15 6	—
99.—Cong ex-R.I.C. Barrack: Restoration ... ..	1,200	2 4 2	1,197 15 10	—
100.—Glenisland ex-R.I.C. Barrack: Restoration ...	500	518 2 1	—	18 2 1
101.—Knock: New Barrack ...	800	—	800 0 0	—
102.—Lahardaun: New Barrack	700	1,222 17 0	—	522 17 0

## OBSERVATIONS—continued.

88. Continuation of No. 29 of 1924-25. Department of Finance letter of 26th February, 1925, S. 393/12 (2), sanctions expenditure of £2,200. Expended £524 16s. 4d. Work in progress.
89. Department of Finance letter of 10th December, 1925, S. 14/79/25, sanctions expenditure of £900. Work completed. Further payment to be made.
90. Work in progress, not sufficiently advanced to admit of payment.
91. Department of Finance letter of 20th May, 1925, S. 14/100/24, sanctions expenditure of £6,000. Work in progress. Further payment to be made.
92. Department of Finance letter of 14th November, 1924, S. 14/90/24, sanctions expenditure of £1,450. Work completed. Further payment to be made.
93. Department of Finance letter of 10th December, 1925, S. 14/116/25, sanctions expenditure of £1,400. Work in progress.
94. Preliminary work.
95. Work postponed.
96. Work postponed.
97. Work postponed.
98. Preliminary work.
99. Department of Finance letter of 14th November, 1924, S. 14/89/24, sanctions expenditure of £1,450. Work in progress.
100. Department of Finance letter of 14th October, 1924, S. 14/82/24, sanctions expenditure of £850. Work in progress.
101. Work postponed.
102. Department of Finance letter of 25th May, 1925, S. 14/57/25, sanctions expenditure of £1,700. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. MEATH.				
103.—Ballivor: New Barrack	500	—	500 0 0	—
104.—Dunshaughlin ex-R.I.C. Barrack: Restoration ...	600	473 19 8	126 0 4	—
105.—Nobber ex-R.I.C. Bar- rack: Restoration ...	900	—	900 0 0	—
Co. MONAGHAN.				
106.—Corrinshigagh ex-R.I.C. Barrack: Restoration ...	1,500	98 18 10	1,401 1 2	—
107.—Smithboro': New Barrack	500	—	500 0 0	—
Co. ROSCOMMON.				
108.—Ballinlough ex-R.I.C. Barrack: Restoration ...	1,000	759 5 0	240 15 0	—
109.—Frenchpark ex-R.I.C. Barrack: Restoration ...	1,000	1,185 7 4	—	185 7 4
Co. SLIGO.				
110.—Ballymoghanny ex-R.I.C. Barrack: Restoration ...	550	767 10 6	—	217 10 6
Co. TIPPERARY.				
111.—Ballylooby: New Barrack	500	9 18 1	490 1 11	—
112.—Bansha ex-R.I.C. Barrack: Restoration ...	1,200	1,482 11 6	—	282 11 6
113.—Beechwood: New Barrack	500	—	500 0 0	—
114.—Birdhill: New Barrack...	1,000	—	1,000 0 0	—
115.—Cashel ex-R.I.C. Barrack: Restoration ...	500	15 0 0	485 0 0	—
116.—Clonakenny: New Barrack	500	981 8 10	—	481 8 10
117.—Dundrum ex-R.I.C. Bar- rack: Restoration ...	650	822 2 0	—	172 2 0

## OBSERVATIONS—continued.

103. Scheme abandoned.
104. Department of Finance letters of 18th December, 1924, and 2nd June, 1925, S. 14/113/24, sanction expenditure of £1,000. Work completed. Further payment to be made.
105. Department of Finance letter of 14th January, 1925, S. 14/1/25, sanctions expenditure of £900. Work in progress, not sufficiently advanced to admit of payment.
106. Department of Finance letter of 22nd January, 1926, S. 14/6/26, sanctions expenditure of £1,800. Work in progress.
107. Work postponed.
108. Department of Finance letter of 20th November, 1924, S. 14/97/24, sanctions expenditure of £1,400. Work completed. Further payment to be made.
109. Continuation of No. 29 of 1924-25. Department of Finance letter of 18th December, 1924, S. 14/112/24, sanctions expenditure of £1,450. Expended £1,200 0s. 4d. Work completed. Further payment to be made.
110. Department of Finance letters of 14th August, 1924, and 28th March, 1925, S. 14/41/24, sanction expenditure of £800. Work completed. Further payment to be made.
111. Department of Finance letter of 17th February, 1925, S. 14/15/25, sanctions expenditure of £1,700. Work in progress.
112. Department of Finance letter of 12th August, 1924, S. 14/66/24, sanctions expenditure of £1,450. Work completed.
113. Department of Finance letter of 16th July, 1925, S. 14/77/25, sanctions expenditure of £1,700. Work postponed.
114. Scheme abandoned.
115. Preliminary work.
116. Department of Finance letter of 31st March, 1925, S. 14/25/25, sanctions expenditure of £1,700. Work completed. Further payment to be made.
117. Continuation of No. 13 of 1924-25. Department of Finance letter of 14th December, 1926, S. 14/11/26, sanctions expenditure of £933. Expended £829 12s. 0d. Work completed. Further payment to be made.



Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. TIPPERARY—continued.						
118.—Golden ex-R.I.C. Barrack : Restoration ...	500	800 4 0	—		300	4 0
119.—New Inn ex-R.I.C. Barrack : Restoration ...	500	5 0 0	495	0 0	—	
120.—Oola ex-R.I.C. Barrack : Restoration ...	500	1,178 14 4	—		678	14 4
121.—Tipperary ex-R.I.C. Barrack : Restoration ...	2,000	116 9 3	1,883	10 9	—	
Co. WATERFORD.						
122.—Ballyduff ex-R.I.C. Barrack : Restoration ...	900	660 5 6	239	14 6	—	
123.—Ballymacarbery ex-R.I.C. Barrack : Restoration ...	500	2 0 0	498	0 0	—	
124.—Ballinamult ex-R.I.C. Barrack : Restoration ...	500	—	500	0 0	—	
125.—Killinagh ex-R.I.C. Barrack : Restoration ...	700	204 0 0	496	0 0	—	
126.—Lennybrien ex-R.I.C. Barrack : Restoration ...	800	913 8 5	—		113	8 5
127.—Passage East ex-R.I.C. Barrack : Restoration ...	1,000	1,122 12 11	—		122	12 11
Co. WEXFORD.						
128.—Ballywilliam ex-R.I.C. Barrack : Restoration ...	500	352 13 5	147	6 7	—	
129.—Blackwater ex-R.I.C. Barrack : Restoration ...	900	622 18 10	277	1 2	—	
130.—Camolin ex-R.I.C. Barrack : Restoration ...	700	540 1 8	159	18 4	—	

## OBSERVATIONS—continued.

118. Department of Finance letters of 13th December, 1924, and 23rd July, 1925. S. 14/106/24, sanction expenditure of £868 4s. 0d. Work completed. Further payment to be made.
119. Department of Finance letter of 5th March, 1926, S. 14/29/26, sanctions expenditure of £1,675. Work in progress.
120. Department of Finance letter of 15th December, 1925, S. 14/133/25, sanctions expenditure of £1,500. Work completed. Further payment to be made.
121. Continuation of No. 29 of 1924-25. Department of Finance letter of 23rd June, 1924, S. 14/48/24, sanctions expenditure of £4,000. Expended £154 9s. 3d. Work in progress.
122. Department of Finance letter of 18th November, 1924, S. 14/95/24, sanctions expenditure of £900. Work in progress.
123. Department of Finance letter of 19th February, 1926, S. 14/37/25, sanctions expenditure of £1,400. Work in progress.
124. Work postponed.
125. Department of Finance letter of 25th February, 1925, S. 14/21/25, sanctions expenditure of £1,400. Work in progress.
126. Department of Finance letters of 30th September, 1924, and 31st July, 1925, S. 14/76/24, sanction expenditure of £1,493. 12s. 0d. Work in progress.
127. Department of Finance letter of 30th November, 1926, S. 14/100/26, sanctions expenditure of £1,400. Work in progress.
128. Department of Finance letter of 16th December, 1924, S. 14/111/24, sanctions expenditure of £500. Work in progress.
129. Department of Finance letter of 29th January, 1925, S. 14/34/24, sanctions expenditure of £900. Work completed. Further payment to be made.
130. Continuation of No. 13 of 1924-25. Department of Finance letter of 21st January, 1924, S. 14/8/24, sanctions expenditure of £700. Expended £543 1s. 8d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
DEPARTMENT OF JUSTICE —continued.	£	£ s. d.	£ s. d.	£ s. d.
Co. WEXFORD—continued.				
131.—Clonevan ex-R.I.C. Barrack: Restoration ...	600	195 16 6	404 3 6	—
132.—Killane ex-R.I.C. Barrack: Restoration ...	400	—	400 0 0	—
Co. WESTMEATH.				
133.—Coole ex-R.I.C. Barrack: Restoration ...	1,200	1,028 16 6	171 3 6	—
134.—Mullingar ex-R.I.C. Barrack: Partial Restoration (Revote, £700) ...	700	745 8 0	—	45 8 0
Co. WICKLOW.				
135.—Hollywood ex-R.I.C. Barrack: Restoration ...	800	—	800 0 0	—
136.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	10,000	1,910 14 0	8,089 6 0	—
137.—DUBLIN METROPOLITAN POLICE DISTRICT COURTS: Improvement of Accommodation ...	1,200	1,004 17 1	195 2 11	—
138.—FOUR COURTS: Clearing Site and Partial Reinstatement ...	32,000	42,179 2 9	—	10,179 2 9
139.—PUBLIC RECORD OFFICE: Strong Room	500	296 13 4	203 6 8	—
DEPARTMENT OF LANDS AND AGRICULTURE:				
140.—Land Commission: Electric Lighting ...	1,100	904 0 4	195 19 8	—
DEPARTMENT OF EDUCATION:				
141.—National Schools: Grants for Building, Enlarging, Enclosing, etc. ...	50,000	53,278 2 7	—	3,278 2 7

## OBSERVATIONS—continued.

131. Continuation of No. 13 of 1924-25. Department of Finance letter of 30th August, 1924, S. 14/71/24, sanctions expenditure of £600. Expended £495 16s. 6d. Work completed.
132. Work postponed.
133. Department of Finance letter of 12th December, 1924, S. 14/83/24, sanctions expenditure of £1,500. Work completed. Further payment to be made.
134. Continuation of No. 11 of 1924-25. Department of Finance letter of 17th December, 1923, 615/41, sanctions expenditure of £3,000. Expended £3,103 3s. 11d. Work completed.
135. Work postponed.
136. See details on page 45.
137. Continuation of No. 29 of 1924-25. Department of Finance letter of 24th October, 1924, S. 2/36/24, sanctions expenditure of £1,500. Expended £1,255 14s. 6d. Work completed. Further payment to be made.
138. Estimated cost £61,000. Work in progress.
139. Department of Finance letter of 11th August, 1925, S. 2/60/25, sanctions expenditure of £800. Work in progress.
140. Department of Finance letter of 15th January, 1926, S. 2/5/26, sanctions expenditure of £1,364. Work in progress. Further payment to be made.
141. Department of Finance letter of 21st January, 1926, S. 60/2/26, sanctions expenditure of £54,000.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
142.—Teachers' Residences at Vested Schools: Grants for Building ...	200	—	200 0 0	—
143.—Model Schools: Alterations	1,000	1,425 17 8	—	425 17 8
144.—National Library of Ireland: Extension (Revote, £6,000) ...	6,000	6,528 17 8	—	528 17 8
DEPARTMENT OF INDUSTRY AND COMMERCE:				
145.—Ship Street Buildings: Hot Water Heating Installation ...	720	—	720 0 0	—
146.—Coast Life Saving Stations: Alterations and Improvements ...	400	674 14 7	—	274 14 7
DEPARTMENT OF DEFENCE:				
147.—Cork, Michael Collins Barracks: Reconstruction	5,000	7,654 6 10	—	2,654 6 10
148.—Cork, Michael Collins Barracks: Restoration of Hospital ...	14,000	8,774 5 4	5,225 14 8	—
149.—Castlebar Military Barracks: Partial Restoration ...	3,500	1 10 0	3,498 10 0	—
150.—Griffith Barracks, Dublin: Heating of Army Finance Office, etc. ...	8,500	—	8,500 0 0	—
151.—Limerick New Barrack: Partial Restoration ...	9,920	10,405 16 7	—	485 16 7
152.—Renmore Barracks: Reconstruction ...	10,400	4,169 7 8	6,230 12 4	—
153.—Miscellaneous New Works	28,000	4,828 7 1	23,171 12 11	—

## OBSERVATIONS—continued.

142. No Grants matured for payment during the year.
143. Department of Finance letter of 18th November, 1925, S. 60/24/25, sanctions expenditure of £1,833. Work in progress.
144. Continuation of No. 15 of 1924-25. Estimated cost, £9,500. Expended £7,378 1s. 0d. Work in progress.
145. Continuation of No. 20 of 1924-25. Estimated cost, £4,000. Department of Finance letter of 30th June, 1924, S. 1/27/24, sanctions scheme. Expended £4,020 14s. 4d., of which £834 19s. 8d., expended in 1925-26, was borne by Post Office Vote. Work completed. Further payment to be made.
146. Department of Finance letter of 13th November, 1925, S. 93/3/25, sanctions expenditure of £675. Work completed.
147. Continuation of No. 22 of 1924-25. Estimated cost, £30,000. Expended, £36,982 13s. 10d. Work in progress.
148. Department of Finance letter of 9th July, 1925, S. 4/284/24, sanctions expenditure of £14,600. Work in progress.
149. Preliminary work.
150. Work postponed.
151. Department of Finance letters of 18th March, 1925, and 28th July, 1925, 606/19, sanction expenditure of £10,405 16s. 7d. Work completed.
152. Department of Finance letter of 4th February, 1925, 606/19, sanctions expenditure of £10,400. Work in progress.
153. See details on page 45.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
POST OFFICE :						
154.—Dublin : New Sorting Office (Revote, £4,000)...	5,000	3,058 7 5	1,941 12 7		—	
155.—Dublin, St. John's Road Factory, and Infirmary Road Depot ...	1,600	422 6 2	1,177 13 10		—	
156.—Dublin G.P.O. : Rebuilding Henry Street Front	39,000	9,400 18 9	29,599 1 3		—	
157.—Building Central Block in Courtyard ...	27,000	384 19 8	26,615 0 4		—	
158.—Reinstating Front Block	45,000	8,105 8 10	36,894 11 2		—	
159.—Clonakilty Post Office : Adaptation of Premises	500	567 13 4	—		67 13 4	
160.—Cork G.P.O. : Alteration and Enlargement ...	5,400	75 9 0	5,324 11 0		—	
DEPARTMENT OF FISHERIES :						
161.—Rebuilding Portion of Front Wall, 3 Kildare Place, Dublin ...	500	413 14 8	86 5 4		—	
DUBLIN CASTLE :						
162.—Provision of Workshops	500	—	500 0 0		—	
ST. STEPHEN'S GREEN :						
163.—Plant Houses ...	500	681 15 10	—		181 15 10	
PHOENIX PARK :						
164.—Improvement of Water Supply ...	2,700	794 5 7	1,905 14 5		—	
HOWTH HARBOUR :						
165.—Provision of Fish Curing Station ...	2,500	1,461 11 7	1,038 8 5		—	

## OBSERVATIONS—continued.

154. Continuation of No. 23 of 1924-25. Department of Finance letter of 6th December, 1926, S. 38/2/24, sanctions expenditure of £7,939. Expended, £7,939 19s. 1d. Work in progress.
155. Work completed. Remainder of scheme postponed.
156. Continuation of No. 24 of 1924-25. Estimated cost, £56,130. Department of Finance letter of 20th February, 1926, S. 38/17/24, sanctions expenditure of £34,891 10s. 0d. Expended, £10,752 7s. 11d. Work in progress.
157. Estimated cost, £39,118. Department of Finance letter of 20th November, 1924, S. 38/17/24, sanctions scheme. Work in progress.
158. Estimated cost £50,000. Department of Finance letter of 20th November, 1924, S. 38/17/24, sanctions scheme. Work in progress.
159. Department of Finance letter of 24th April, 1925, S. 38/16/24, sanctions expenditure of £600. Work completed. Further payment to be made.
160. Department of Finance letter of 6th January, 1926, S. 38/26/25, sanctions expenditure of £8,000. Preliminary expenditure. Proposal abandoned in favour of scheme at other premises.
161. Work in progress.
162. Work postponed.
163. Work completed.
164. Work in progress.
165. Department of Finance letter of 14th May, 1925, S. 2/2/25, sanctions expenditure of £2,500. Work in progress.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
MINOR NEW WORKS :				
REVENUE DEPARTMENT :	105	—	—	—
166.—(a).—Bridge End Border Hut : Sanitary Accom- modation ...	—	51 10 6	—	1 10 6
(b).—Income Tax Office, 23-4 Parnell Square, Dublin : Covered Way ...	—	74 10 0	—	19 10 0
DEPARTMENT OF JUSTICE :				
167.—Prisons Board : Internal communication ...	80	59 9 10	20 10 2	—
DEPARTMENT OF LOCAL GOVERN- MENT AND PUBLIC HEALTH :				
168.—Registrar-General's Office, Census : Additional bays in strong room. Lift and new door ...	110	102 11 0	7 9 0	—
DEPARTMENT OF LANDS AND AGRICULTURE :				
169.—Land Commission : Cycle Shed ...	130	31 2 0	98 18 0	—
DEPARTMENT OF EDUCATION :				
170.—National Gallery : Fire- mains ...	150	130 0 9	19 19 3	—
POST OFFICE : ...	300	—	91 5 1	—
171.—(a).—Dungarvan : Ex- tension of Enclosures, etc., and accommodation for bicycles ...	—	99 15 0	—	—
(b).—Listowel : Lavatory ...	—	19 17 6	—	—
(c).—Mullingar : Coal Store ...	—	—	—	—
(d).—Sligo : Accommodation for Engineers, etc. ...	—	89 2 5	—	—
(e).—Ballina : Registered Letter Enclosure ...	—	—	—	—
172.—SPECIAL, URGENT & UNFORESEEN WORKS :	10,000	24,304 19 8	—	14,304 19 8

## OBSERVATIONS—continued.

- 166 (a). Work completed.  
 (b). Work completed.  
 167. Work completed.  
 168. Work completed. Further payment to be made.  
 169. Work in progress.  
 170. Work completed.  
 171 (a) Work completed.  
 (b) Work completed.  
 (c) Work postponed.  
 (d) Work completed.  
 (e) Estimated cost, £100. Work completed. Not yet matured for payment.  
 172. See details on pages 46-50.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION :				
173 (a).—PREPARATORY COL- LEGES : ...	500	—	500 0 0	—
(b).—"1916" MEMORIAL, GLASNEVIN (The Dora Sigerson Shorter Bequest)	750	301 17 6	448 2 6	—
WORKS OF PRIOR YEARS FOR WHICH THERE WAS NO PROVISION IN THE ESTI- MATES FOR 1925-26 ...	—	5,679 4 3	—	5,679 4 3
£	470,965	322,060 11 10	219,608 3 11	70,703 15 9
Deduct for works which may not be carried out during the year ...	50,000	—	50,000 0 0	—
£	420,965	322,060 11 10	169,608 3 11	70,703 15 9
NET SAVING ...			<u>£98,904 8 2</u>	

## OBSERVATIONS—continued.

173 (a). Work postponed.

(b). Department of Finance letter of 16th February, 1926, S. 200/35/24, sanctions expenditure of £1,050. Work in progress.

Works of prior years, etc.—See details on pages 50-51.



## No. 136.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
Co. CAVAN.								
Glangevlin.—Adaptation.	Work completed	...	...	...	...	141	14	0
Co. CORK.								
Bandon.—Improvements.	Work completed	...	...	...	...	97	2	0
Charleville.—Adaptation.	Work completed	...	...	...	...	105	1	4
Co. KERRY.								
Kilgarvan.—Adaptation.	Work completed	...	...	...	...	116	0	0
Co. KILDARE.								
Naas.—Adaptation of Gaol.	Work completed	...	...	...	...	151	3	7
Co. LIMERICK.								
Doon.—Adaptation.	Estimated cost, £100.	Work completed.	...	...	...	69	17	0
	Further payment to be made	...	...	...	...			
Co. LOUTH.								
Dundalk.—Adaptation.	Work completed	...	...	...	...	32	13	10
Co. MAYO.								
Castlebar.—Adaptation.	Work completed	...	...	...	...	136	10	0
Hollymount.—Adaptation.	Work completed	...	...	...	...	95	0	0
Louisburg.—Adaptation.	Expenditure, £201 14s. 0d., of which	...	...	...	...			
	£71 4s. 0d. was borne by Vote for Property Losses Compensation,	...	...	...	...			
1924-25.	Work completed	...	...	...	...	130	10	0
Co. MEATH.								
Crossakiel.—Adaptation.	Work completed	...	...	...	...	135	6	6
Co. TIPPERARY.								
Newcastle.—Adaptation.	Work completed	...	...	...	...	129	4	0
Thurles.—Adaptation.	Work completed	...	...	...	...	169	13	6
Co. TIRCONNAIL.								
Letterkenny (No. 2).—Adaptation.	Work completed	...	...	...	...	86	11	0
Co. WATERFORD.								
Waterford (Peter Street).—Adaptation.	Work completed	...	...	...	...	137	5	9
Co. WESTMEATH.								
Tyrrellspass.—Adaptation	...	...	...	...	...	177	1	6
	Department of Finance letter of 2nd August, 1924, S. 3/333/2,	...	...	...	...			
	sanctions expenditure of £227. Expended, £222 8s. 6d., of which	...	...	...	...			
	£45 7s. 0d. was borne by Vote for Property Losses Compensation,	...	...	...	...			
1923-24.	Work completed.	...	...	...	...			
TOTAL—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS						£1,910	14	0

## No. 153.—DEPARTMENT OF DEFENCE.—MISCELLANEOUS NEW WORKS.

						£	s.	d.
McKEE BARRACKS, DUBLIN.—Department of Finance letters of 9th March,								
	1925, and 10th June, 1925, S. 7/2/25, sanction expenditure of £1,920	...	...	...	...	2,027	17	6
COLLINS BARRACKS, CORK.—Guard Room.—Department of Finance letters								
	of 1st May and 26th June, 1925, S. 7/14/25, sanction expenditure of	...	...	...	...			
	£1,362 12s. 6d.	...	...	...	...	1,429	8	4
RESIDENCE FOR G.O.C., CORK.—Preliminary Work								
	...	...	...	...	...	9	17	1
PORTOBELLO BARRACKS, DUBLIN.—Church.—Department of Finance letter								
	of 16th November, 1925, S. 6/43/25, sanctions expenditure of £700.	...	...	...	...			
	Work in progress	...	...	...	...	1,064	4	2
LIMERICK.—NEW BARRACKS. RESIDENCE FOR O.C.—Department of Finance								
	letters of 8th July, 1925, and 19th December, 1925, S. 2/42 and	...	...	...	...			
	111/25, sanction expenditure of £2,180. Work in progress	...	...	...	...	297	0	0
TOTAL—DEPARTMENT OF DEFENCE—MISCELLANEOUS NEW WORKS						£4,828	7	1

## No. 172.—SPECIAL, URGENT AND UNFORESEEN WORKS, 1925–26.

	£	s.	d.
DEPARTMENT OF FINANCE.—Storage Accommodation ... ..	59	1	3
Estimated cost, £130. Work in progress.			
REVENUE DEPARTMENT, DUBLIN CASTLE.—CLOCK TOWER BUILDING ...	791	1	1
Department of Finance letters of 2nd January, 1925, and 24th June, 1926, S. 1/7/24, sanction expenditure of £791 1s. 1d. Work completed.			
INLAND REVENUE, DUBLIN CASTLE.—Alterations, etc. ... ..	824	19	2
Department of Finance letter of 29th December, 1925, S. 1/7/24, sanctions expenditure of £2,000. Work in progress.			
DUN LAOGHAIRE, CUSTOMS STATION.—Accommodation ... ..	264	1	5
Department of Finance letter of 31st December, 1925, 631/48, sanctions expenditure of £230.			
GALWAY REVENUE DEPARTMENT.—Converting Store ... ..	9	7	6
Estimated cost, £194 5s. 0d. Work in progress.			
THURLES REVENUE DEPARTMENT.—Structural Alterations ... ..	87	10	0
Work completed.			
BRIDGE END CUSTOMS HUT.—Construction of Shelter, etc. ... ..	305	9	0
Department of Finance letter of 20th March, 1925, 631/19, sanctions expenditure of £320. Work completed.			
Alteration to provide office accommodation ... ..	57	0	0
Work completed.			
KILDRUM (ALTAGHDERRY) CUSTOMS HUT.—Transfer Platform, etc. ...	67	0	0
Work completed.			
LIFFORD ROAD CUSTOMS HUT.—Erection of Office ... ..	119	5	6
Work completed.			
NORTHERN BOUNDARY HUTS ... ..	452	0	9
Department of Finance letter of 10th August, 1926, S. 2/21/26, sanctions expenditure of £452 0s. 9d. Work completed.			
ESTATE DUTY OFFICE.—New Registry Store, etc. ... ..	84	6	8
Work completed.			
ORDNANCE SURVEY.—Heating of Printing Room ... ..	206	9	7
Department of Finance letter S. 2/22/26, of 14th June, 1926, sanctions expenditure of £206 9s. 7d.. Work completed.			
ORDNANCE SURVEY.—Fireproof Partitions and Doors ... ..	257	11	1
Department of Finance letter of 5th June, 1926, sanctions expenditure of £257 10s. 0d. Work completed.			
STATE LABORATORY.—Alterations and Adaptations ... ..	152	2	3
Department of Finance letter, S. 1/2/25, of 1st March, 1926, sanctions expenditure of £250. Work completed. Further payment to be made.			
DEPARTMENT OF JUSTICE.—Improved sanitary accommodation (Accounts Branch) ... ..	55	5	8
Work completed.			
STRADONE EX-R.I.C. BARRACKS.—Restoration ... ..	5	0	0
Preliminary Work.			
VIRGINIA EX-R.I.C. BARRACKS.—Restoration ... ..	7	15	0
Preliminary Work.			
BOSTON GÁRDA SÍOCHÁNA.—New Barrack ... ..	856	10	11
Department of Finance letter of 8th January, 1926, S. 14/2/26, sanctions expenditure of £800. Work in progress.			
ENNIS GÁRDA SÍOCHÁNA BARRACKS.—Supplemental Unit ... ..	1,272	18	10
Department of Finance letter of 19th November, 1926, S. 14/9/26, sanctions expenditure of £1,400. Work completed. Further payment to be made.			
BALLYFEARD EX-R.I.C. BARRACKS.—Restoration ... ..	9	12	0
Preliminary work.			



				£	s.	d.
BALLYGURTEEN	EX-R.I.C. BARRACKS.—Restoration	...	...	9	0	0
	Preliminary Work					
BALTIMORE	EX-R.I.C. BARRACKS.—Restoration	...	...	11	16	0
	Preliminary Work.					
CASTLETOWN	EX-R.I.C. BARRACKS.—Restoration	...	...	2	17	6
	Preliminary Work.					
COBH	EX-R.I.C. BARRACKS.—Restoration	...	...	2	8	3
	Preliminary Work					
CORK, MCCURTAIN STREET, EX-R.I.C. BARRACKS.—Restoration		...		63	1	7
	Preliminary work.					
GLENNVILLE	EX-R.I.C. BARRACKS.—Restoration	...	...	9	10	0
	Preliminary work.					
INCHIGEELA	EX-R.I.C. BARRACKS.—Restoration	...	...	247	6	3
	Department of Finance letter of 29th December, 1925, S. 14/38/25, sanctions expenditure of £300. Work in progress.					
INNISHANNON	EX-R.I.C. BARRACKS.—Restoration	...	...	18	0	8
	Preliminary work.					
KILBRITTAIN	EX-R.I.C. BARRACKS.—Restoration	...	...	640	19	10
	Department of Finance letter of 17th September, 1926, S. 14/27/25, sanctions expenditure of £800. Work completed. Further payment to be made.					
MILLSTREET	EX-R.I.C. BARRACKS.—Restoration	...	...	75	0	0
	Department of Finance letter of 11th November, 1924, S. 14/35/24, sanctions expenditure of £2,200. Work in progress.					
STEPASIDE	EX-R.I.C. BARRACKS.—Restoration	...	...	9	15	0
	Preliminary work.					
BALLYMOE	EX-R.I.C. BARRACKS.—Restoration	...	...	10	0	0
	Preliminary work.					
GLENAMADDY	EX-R.I.C. BARRACKS.—Restoration	...	...	508	0	0
	Department of Finance letter of 15th August, 1925, S. 14/97/25, sanctions expenditure of £1,500. Work in progress.					
LOUGH GEORGE	EX-R.I.C. BARRACKS.—Restoration	...	...	631	0	0
	Department of Finance letter of 10th December, 1925, S. 14/48/25, sanctions expenditure of £1,700. Work in progress.					
MILLTOWN	EX-R.I.C. BARRACKS.—Restoration	...	...	96	0	0
	Department of Finance letter of 7th April, 1926, S. 14/41/25, sanctions expenditure of £800. Work in progress.					
WATERTVILLE	EX-R.I.C. BARRACKS.—Restoration	...	...	720	10	0
	Department of Finance letters of 26th February, 15th September, and 19th November, 1925, S. 14/6/25, sanction expen- diture of £1,430. Work in progress.					
ROBERTSTOWN	EX-R.I.C. BARRACKS.—Restoration	...	...	587	12	5
	Department of Finance letter of 18th November, 1925, S. 14/32/25, sanctions expenditure of £650. Work completed. Further payment to be made.					
BENNETTSBRIDGE	EX-R.I.C. BARRACKS.—Restoration	...	...	4	17	6
	Preliminary work.					
PAULSTOWN	EX-R.I.C. BARRACKS.—Restoration	...	...	7	10	0
	Preliminary work.					
LEITRIM	EX-R.I.C. BARRACKS.—Restoration	...	...	3	0	0
	Preliminary work.					
FOYNES	EX-R.I.C. BARRACKS.—Restoration	...	...	5	17	0
	Preliminary work					

	£	s.	d.
PALLAS EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	12	5	0
SHANAGOLDEN EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	6	0	0
SMEAR EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	5	0	0
KILMOVEE EX-R.I.C. BARRACKS.—Restoration ... .. Department of Finance letter of 19th September, 1925, S. 14/39/25, sanctions expenditure of £1,350. Work in progress.	405	7	9
SHRULE EX-R.I.C. BARRACKS. ... .. Preliminary work.	9	16	0
SWINFORD EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	17	10	0
CLONARK EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	5	0	0
EASKEY EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	10	0	0
BALLINURE EX-R.I.C. BARRACKS.—Restoration ... .. Department of Finance letter of 22nd April, 1925, S. 14/47/25, sanctions expenditure of £780. Work completed. Further pay- ment to be made.	467	5	8
CLONMEL EX-R.I.C. BARRACKS.—Restoration ... .. Department of Finance letter of 16th February, 1926, S. 14/65/25, sanctions expenditure of £8,000. Work in progress.	107	17	2
FERRYBANK EX-R.I.C. BARRACKS.—Restoration ... .. Department of Finance letter of 30th June, 1925, and 17th June, 1926, S. 14/53/24, sanction expenditure of £288 17s. 0d. Work completed.	288	17	0
OULART EX-R.I.C. BARRACKS.—Restoration ... .. Preliminary work.	11	0	0
OYLEGATE EX-R.I.C. BARRACKS.—Restoration ... .. Department of Finance letter of 4th July, 1925, S. 14/36/25, sanctions expenditure of £1,700. Work in progress.	88	0	0
D. M. POLICE, DUBLIN CASTLE.—Improvements of Ball Alley ... .. Work completed.	82	7	4
BOOTERSTOWN, D.M.P. STATION.—New Bath, etc. ... .. Work in progress.	6	16	4
KILL-O-THE-GRANGE D.M.P. BARRACKS.—Cycle Shed and Ash Pit ... .. Work completed.	122	18	5
6 HUME STREET (Sanitary accommodation, etc.) ... .. Department of Finance letter of 10th December, 1926, S. 2/36/26, sanctions expenditure of £600 16s. Work completed.	600	16	0
L. G. DEPT. (HOUSING), 2 MERRION SQUARE.—Adaptation, Heating, etc. ... .. Department of Finance letter of 21st January, 1927, S. 1/40/24, sanctions expenditure of £1,134 12 9d. Work com- pleted.	1,005	0	0
DEPARTMENT OF AGRICULTURE.—Seed Testing Room ... .. Work completed.	119	14	6
COLLEGE OF SCIENCE.—Partitioning ... .. Work completed.	191	18	5



	£	s.	d.
LAND COMMISSION, 7 & 8 HUME STREET.—Decorations, Sanitary accommodation, etc. ... ..	736	1	9
Department of Finance letters of 5th October and 29th December, 1925, S. 1/23/25, sanction expenditure of £950. Work in progress.			
NATIONAL LIBRARY.—New Window in Ladies' Reading Room ... ..	85	19	5
Work completed			
INDUSTRY AND COMMERCE.—Adaptation of Block I., Ground Floor, Ship Street, for Trade Board Section ... ..	110	1	9
Work completed.			
INDUSTRY AND COMMERCE.—Stairs, Shelving, etc. ... ..	31	14	9
Work completed.			
DENMARK STREET EMPLOYMENT EXCHANGE.—Adaptation ... ..	388	19	7
Department of Finance letter of 27th November, 1926, S. 2/35/26, sanctions expenditure of £394 8s. 6d. Work completed.			
DUNDALK EMPLOYMENT EXCHANGE.—Adaptation ... ..	96	8	8
Department of Finance letter of 12th September, 1925, S. 14/111/25, sanctions expenditure of £250. Work in progress.			
DEPARTMENT OF DEFENCE, BUCKINGHAM HOUSE, CORK.—Residence of G.O.C. Preliminary work.	3	1	4
DUBLIN G.P.O.—Demolition Prince's Street front, etc. ... ..	3,497	12	6
Department of Finance letter of 21st October, 1925, S. 38/17/24, sanctions expenditure of £5,000. Work in progress.			
CLONMEL P.O.—Garage. Department of Finance letter of 5th March, 1925, S. 39/2/25, sanctions expenditure. Work completed ... ..	176	10	0
CORK POST OFFICE.—Provision of accommodation for Customs Staff ... ..	170	9	7
Work completed.			
DROGHEDA POST OFFICE.—Garage ... ..	144	14	8
Work completed.			
MULLINGAR POST OFFICE.—Garage ... ..	404	17	6
Department of Finance letter of 10th February, 1925, S. 39/1/25, sanctions expenditure of £441. Work completed.			
TULLAMORE POST OFFICE.—Re-roofing ... ..	343	19	8
Department of Finance letter of 24th February, 1925, S. 38/18/24, sanctions expenditure of £343 19s. 8d. Work completed.			
FACTORY, ST. JOHN'S ROAD.—Removal of Earthbank ... ..	193	0	0
Work completed.			
Improvement of Road ... ..	263	0	0
Department of Finance letter, F. 88/20/25, of 30th December, 1926, sanctions expenditure of £263. Work completed.			
BALLINA NEW OFFICES.—Accommodation for Civil Departments ... ..	63	0	0
Department of Finance letter of 20th May, 1925, S. 14/100/24, sanctions expenditure of £1,800. Work in progress.			
DUBLIN CASTLE.—Protection Work, etc. ... ..	63	14	2
Work completed.			
HIBERNIAN MILITARY SCHOOL.—Partial Restoration ... ..	1,445	0	0
Department of Finance letter of 25th May, 1925, S. 4/77/24, sanctions expenditure of £2,000. Work in progress.			
PHOENIX PARK.—Erection of First Aid Station ... ..	94	4	9
Department of Finance letters of 15th September, 1924, and 22nd July, 1926, S. 43/10/24, sanction expenditure of £104. Work completed. Further payment to be made.			
DINGLE HARBOUR.—Improvements of Harbour ... ..	2,208	6	5
Department of Finance letters of 17th April and 16th May, 1925, sanction expenditure of £12,000. Work in progress.			

		£	s.	d.
DUNMORE HARBOUR.—Fish Curing Station	... ..	301	3	3
Department of Finance letter of 11th February, 1926, S. 31/1/26, sanctions expenditure of £600. Work in progress.				
HOWTH HARBOUR.—Erection of Store	... ..	55	6	9
Department of Finance letter of 20th January, 1926, S. 2/136/25, sanctions expenditure of £400. Work in progress.				
BURTONPORT HARBOUR.—Dredging	... ..	255	13	11
Department of Finance letter of 16th May, 1925, 793/3. Work in progress.				
TOTAL—SPECIAL, URGENT AND UNFORESEEN WORKS	... ..	£24,304	19	8

WORKS OF PRIOR YEARS FOR WHICH THERE WAS NO PROVISION  
IN THE ESTIMATES FOR 1925-26.

		£	s.	d.
29 of 24/25	PAYMASTER-GENERAL.—Removal to Master of Horse's House ... Department of Finance letter of 22nd January, 1926, S. 1/7/24, sanctions expenditure of £664 6s. 3d. Expended £664 6s. 3d. Work completed.	190	2	2
29 of 24/25	REVENUE, DUBLIN CASTLE.—Installation of additional Stamping Machine ... .. Department of Finance letters of 28th January, 1925, and 26th January, 1926, S. 1/3/25, sanction expenditure of £579 18s. 9d. Expended £579 18s. 9d. Work completed.	434	8	10
29 of 24/25	REVENUE, DUBLIN CASTLE.—Old Paymaster-General's Office— Adaptation ... .. Estimated cost, £175. Expended £175 13s. 8d. Work completed.	1	11	2
29 of 24/25	OFFICE OF PUBLIC WORKS.—Huts ... .. Department of Finance letters of 25th October, 1925, S. 1/39/24, and 8th December, 1925, S. 1/39/25, sanction expenditure of £580 4s. 10d. Expended £580 4s. 5d. Work completed.	18	19	3
Special of 23/24	STATIONERY OFFICE.—Adaptation, etc. ... .. Department of Finance letters of 14th January, 1924, S. 1/1/24, and 12th December, 1925, sanction expenditure of £2,479 12s. 11d. Expended £2,479 12s. 11d. Work completed.	2	2	5
29 of 24/25	POST OFFICE SAVINGS BANK.—Additional Accommodation, Strong- room, etc. ... .. Department of Finance letter of 30th December, 1924, S. 23/45, sanctions expenditure of £770. Expended £661 5s. 9d. Work completed.	158	10	4
„	GOVERNMENT LABORATORY.—Stink Room ... .. Estimated cost £186. Expended £158 6s. 0d. Work completed.	127	6	11
„	GÁRDA SÍOCHÁNA DEPÔT.—Petrol Tank and Pump ... .. Estimated cost £160. Expended £148 2s. 9d. Work completed.	144	8	9
„	GÁRDA SÍOCHÁNA DEPÔT.—Structural Alterations ... .. Department of Finance letter of 12th September, 1924, sanctions expenditure of £730. Expended £735 19s. 7d.	5	19	7
„	DUBLIN METROPOLITAN POLICE OFFICE.—Overhead Lighting Registry, etc. ... .. Estimated cost, £115. Expended £103 4s. 5d. Work completed.	14	14	9
9 of 24/25	ENNIS EX-R.I.C. BARRACKS.—Partial Restoration ... .. Expended £6,286 19s. 5d. Work completed.	891	0	0



5 of 24/25	KILL-O-THE-GRANGE DUBLIN METROPOLITAN POLICE STATION.— Restoration ... .. Department of Finance letter of 22nd August, 1923, 936/2, sanctions expenditure of £3,900. Expended £3,240 6s. 1d. Work completed.	£ s. d. 10 10 0
13 of 23/24	LAW COURTS, DUBLIN CASTLE.—Adaptation ... .. Estimated cost £20,000. Expended £15,064 16s. 10d. Work completed.	637 7 6
14 of 22/23	GENERAL PRISONS BOARD.—Alterations, etc. ... .. Department of Finance letter of 14th December, 1922, sanctions expenditure of £500. Expended £470 14s. 11d. Work completed.	14 19 8
29 of 24/25	FILM CENSOR'S OFFICE.—Adaptation ... .. Department of Finance letters S. 1/42/24 of 20th January, 1925, and 23rd November, 1926, sanction expenditure of £994 16s. 11d. Work completed.	478 5 11
29 of 24/25	LAND COMMISSION.—Alterations, etc., 14 Upper Merrion Street ... Department of Finance letter of 27th November, 1924, S. 14/24, sanctions expenditure of £1,950. Ex- pended £1,915 7s. 0d. Work completed.	1,645 7 0
29 of 24/25	LAND COMMISSION.—Sanitary accommodation, etc. ... .. Department of Finance letter of 13th May, 1924, S. 1/20/24, sanctions expenditure of £760. Expended £739 12s. 7d. Work completed.	62 12 5
29 of 24/25	INDUSTRY AND COMMERCE.—Partition, Rest Room, etc. ... .. Expended £145 4s. 9d. Work completed.	103 15 7
19 of 24/25	INDUSTRY AND COMMERCE.—Ship Street Buildings.—Electric Lighting ... .. Continuation of No. 19 of 1924 25. Department of Finance letter of 6th January, 1926, sanctions expenditure of £1,418. Expended £1,418 0s. 10d. Work completed.	109 7 1
29 of 24/25	ARMY FINANCE OFFICE.—Adaptation ... .. Department of Finance letter of 17th October, 1924, sanctions expenditure of £2,450. Expended £2,888 4s. 7d. Work completed.	370 19 6
18 of 23/24	ATHLONE MILITARY BARRACKS.—Remanet ... ..	23 6 0
Special of 23/24	POST OFFICE ENGINEERS, LEITRIM HOUSE.—Adaptation ... .. Department of Finance letters of 4th October, 1923, 631/29, 6th October, 1923, 6th October, 1925, S. 1/11/24, sanction expenditure of £5,919 11s. 0d. Expended £5,919 11s. 0d. Work completed.	11 9 11
Special of 22/23	POST OFFICE FACTORY.—Adaptation ... .. Department of Finance letter of 30th July, 1924, S. 38/21/24, sanctions expenditure £2,300. Expended £1,367 12s. 4d. Work completed to modified scheme.	41 0 10
29 of 24/25	DUN LAOGHAIRE POST OFFICE.—Counter, Kerb, etc. ... .. Expended £112 18s. 2d. Work completed.	16 3 0
29 of 24/25	DUN LAOGHAIRE COASTGUARD STATION.—Flats ... .. Expended £75 9s. 7d. Work completed.	25 12 8
14 of 22/23	BOARD'S WORKSHOP.—Kildare Street ... .. Department of Finance letter E. 80/1 sanctions expenditure of £850. Expended £806 6s. 8d. Work completed.	14 0 0
29 of £24/25	6 HARCOURT STREET.—Renovation ... .. Department of Finance letters of 12th August, 1924, and 8th December, 1925, S. 1/16/24, sanction expenditure of £1,221 12s. 7d. Expended £1,143 11s. 9d. Work com- pleted.	125 3 0
TOTAL—WORKS OF PRIOR YEARS, ETC. ... ..		£5,679 4 3

## STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,827	5,712 2 10	1,114 17 2	—	—	—
B.—Travelling and Incidental Expenses ... ..	50	60 8 4	—	10 8 4	—	—
C.—Apparatus and Chemical Equipment ... ..	750	941 19 2	—	191 19 2	—	—
TOTAL ...£	7,627	6,714 10 4	1,114 17 2	202 7 6	—	—
Surplus to be surrendered ... ..			£912 9 8			
			Estimated. Realized.			
			£	£ s. d.	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			20	16 16 0	—	—

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

- A.—The provision of £1,000 made for salaries of Staff in connection with analytical work under the Dairy Produce Act, 1924, was not availed of. Savings also arose through reduction of cost of living Bonus, and vacancies on the Establishment.
- B. and C.—Expenditure cannot be estimated with any greater degree of accuracy.

The Account of the Vote for the Revenue Department includes the sum of £767 approximately, in respect of the salaries, &c. of Officers seconded to the State Laboratory.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

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



CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (Civil Service Regulation 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	3,986	3,585 4 8	400	15	4	—		
B.—Examiners and Superintendents	2,900	2,897 15 10	2	4	2	—		
C.—Incidental Expenses ...	960	700 13 11	259	6	1	—		
D.—Selection Boards : Travelling, &c., Expenses of Members of ...	—	60 3 1	—			60	3	1
TOTAL ... ..	£ 7,846	7,243 17 6	662	5	7	60	3	1
Surplus to be surrendered ...			£602 2 6					
			Estimated.			Realized.		
Extra Receipts payable to Exchequer ... ..			£ 200			£ s. d. 312 17 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to certain posts on the Establishment remaining unfilled during part of the year, and to reduction of cost of living Bonus.

C.—Expenditure cannot be estimated with any greater degree of accuracy.

D.—By authority of the Minister for Finance a special Subhead has been raised in this Account to cover the Travelling and other Expenses of Members of Selection Boards, for which no provision was made in the Estimate. (File E.44/6/24—24th August, 1925).

EXTRA REMUNERATION (exceeding £50).

From this Vote a Lecturer in the College of Science (Vote No. 45) received £104 2s. 6d. and a Teacher of Science (Vote No. 44) received £62 17s. 0d., fees as Examiners and Superintendents at Civil Service Examinations.

The Account of the Vote for the National Health Insurance Commission includes the sum of £216 18s. 10d. in respect of Salary, &c., of a Clerical Officer on loan to the Civil Service Commission.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
30th October, 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.*

## PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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; and for payment of grants awarded on the recommendation of the Property Losses (Ireland) Committee, 1916, as compensation for buildings destroyed in Dublin during Easter Week, 1916.

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 ...	1,700,000	698,003 11 6	1,001,996 8 6	—
Expenses of the Compensation (Ireland) Commission :—				
B.1.—Salaries, etc. ...	14,550	17,589 18 1	—	3,039 18 1
B.2.—Travelling and Incidental Expenses	4,050	4,826 17 10	123 2 2	—
C.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	1,750,000	854,838 16 11	895,161 3 1	—
D.—Compensation for Damage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	90,000	45,708 13 8	44,291 6 4	—
E.—Expenses in connection with the Investigation, Defence and Discharge of Claims in respect of Damage to, or Loss of, Property between 21st January, 1919, and 12th May, 1923, inclusive ...	20,000	10,403 15 1	9,596 4 11	—
F.—Contribution towards Expenses incurred by County Councils prior to 12th May, 1923, in investigating and opposing Claims for Damage to, or Loss of, Property after 11th July, 1921 ...	5,000	2,575 0 0	2,425 0 0	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.—Compensation under the Indemnity Act, 1924, for Damage to, or Loss of, Property, etc. ... ..	90,000	37,711 0 9	52,288 19 3		—	
H.—Expenses of Committee established under Section 4 of the Indemnity Act, 1924	800	166 11 4	633 8 8		—	
I.—Property Losses Compensation, 1916, Rebuilding Grants—						
Original ... .. Nil						
Supplementary £15,000	15,000	18,930 15 0	—		3,930 15 0	
TOTAL :—						
Original ... £3,675,300						
Supplementary 15,000						
	£3,690,300	1,690,755 0 2	2,006,515 12 11		6,970 13 1	
Surplus to be surrendered ...			£1,999,544 19 10			

Extra Receipts payable to Exchequer :—

	Estimated.	Realized
	£	£ s. d.
Original ... ..	£1,000,000	£647,328 13 6
Supplementary ... ..	15,000	
TOTAL ... ..	£1,015,000	

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

- A.—The number and amount of the Awards made by the Compensation (Ireland) Commission which came in course of payment in the year were considerably less than was anticipated.
- B.1.—Excess due to the fact that the Compensation (Ireland) Commission was not wound up until six months later than was anticipated. Excess modified by reductions in Staff effected during the year.
- B.2.—Expenditure cannot be accurately estimated.
- C.—Expenditure cannot be accurately estimated. 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 Awards, thus involving postponement of payments.
- D.—Expenditure depends upon the progress of the investigation and determination of claims by the Government Consulting Engineer and upon the amount of reinstatement work effected by the Railway Companies. The amount which came in course of payment in the year was less than was anticipated.
- E. & F.—Expenditure could not be estimated with any greater degree of accuracy.
- G.—The number and amount of the Awards made in the year on the recommendations of the Committee established under Section 4 of the Indemnity Act, 1924, were considerably less than was anticipated.

H.—The Committee found it possible to make their investigations with very little expense.

I.—Expenditure depends upon the progress made in reconstructing the damaged or destroyed buildings, which was more rapid than was anticipated.

Extra Receipts payable to Exchequer.—Payments by the British Government in the year in respect of its share of the Awards of the Compensation (Ireland) Commission were less than was anticipated by reason of the fact that expenditure under Subhead A. was much less than the grant.

EXTRA REMUNERATION (exceeding £50).

From this Vote the late Assistant Law Officer received £393 15s. in Fees in respect of cases in which he appeared for the State at hearings under the Damage to Property (Compensation) Acts; a Lower Executive Officer (£100–£100) on loan from the Department of Education received £115 7s. 10d. in respect of an allowance as Acting Higher Executive Officer in the Office of the Compensation (Ireland) Commission; and a Superintendent, Office of Works (£150–£250), received £105 in respect of an allowance of 10s. per diem for special duties.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

25th November, 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, 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, 1926, compared with the Sum Granted, for certain payments of Compensation in respect of PERSONAL INJURIES or DEATH.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Compensation, including Costs and Expenses in cases of Final Decrees under the Criminal Injuries (Ireland) Acts in respect of Death or Injuries sustained within the period 21st January, 1919, to 11th July, 1921 ...	22,500	4,827 13 5	17,672	6 7	—	—
B.—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 ...	9,000	8,388 14 0	611	6 0	—	—
C.— <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	375 1 7	124	18 5	—	—
D.—Compensation, including Costs and Expenses in cases of Final Decrees obtained under the Criminal Injuries (Ireland) Acts in respect of Death or Injuries sustained after 11th July, 1921, where the Death or Injury did not constitute a Breach of the Truce ...	—	3,828 9 11	—	—	3,828	9 11
E.—Compensation, including Costs and Expenses in certain cases where Members of British Crown Forces suffered Injury or Death through Breaches of the Truce ...	—	60 0 0	—	—	60	0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Incidental Expenses ...	—	13 8 0	—	13 8 0
TOTAL	£ 32,000	17,493 6 11	18,408 11 0	3,901 17 11
Surplus to be surrendered ...			£14,506 13 1	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	60,000 0 0	68,849 10 4

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

A.—It was not possible to estimate with any degree of accuracy the expenditure under this Subhead. The Saorstát Éireann share of the amounts of final decrees in cases of persons who suffered death or injury in the late Anglo-Irish conflict proved to be much less than the amount provided.

B.—Expenditure could not be estimated more accurately.

C.—The provision made was in excess of requirements.

By the authority of the Minister for Finance special Subheads have been raised in this account to cover:—

D.—Compensation, including Costs and Expenses in cases of Final Decrees obtained under the Criminal Injuries (Ireland) Acts, in respect of Death or Injuries sustained after 11th July, 1921, where the Death or Injury did not constitute a Breach of the Truce. (File F. 1005/2—5th February, 1926).

E.—Compensation, including Costs and Expenses in certain cases where Members of British Crown Forces suffered injury or death through breaches of the Truce. (File F. 105/4/24—10th October, 1925).

F.—Incidental Expenses, including Fees for special Medical Examinations. (File F. 20/18/25—19th December, 1925).

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

30th October, 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.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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	14,400	11,873 1 3	2,526 18 9	—
B.—Additional Allowances and Gratuities to Established Officers ... ..	20,000	21,582 3 6	—	1,582 3 6
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police) ... ..	88,500	85,876 3 4	2,623 16 8	—
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ... ..	30,000	2,032 11 6	27,967 8 6	—
E.—Compassionate Gratuities	2,300	915 17 0	1,384 3 0	—
F.—Extra Statutory Grants	80	260 0 0	—	180 0 0
G.—Injury Grants ... ..	300	1,140 16 7	—	840 16 7
H.—Salary of Medical Referee, and occasional Fees to Doctors ... ..	125	105 0 0	20 0 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 ... ..	70,000	57,230 17 8	12,769 2 4	—

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 ...	100	39 15 0	60	5 0	—	
L.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police), and to the Widows, Children, Dependants, etc., of such Members ...	66,702	65,906 6 6	795	13 6	—	
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police ...	75,310	75,094 12 8	215	7 4	—	
M.—Repayment to British Government in respect of Civil Pensions ...	139,000	124,974 3 6	14,025	16 6	—	
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,250,000	1,304,618 6 8	—		54,618	6 8
TOTAL ...	£1,756,827	1,751,649 15 2	62,398	11 7	57,221	6 9
Surplus to be surrendered ...			£5,177 4 10			
			Estimated.		Realized.	
Extra Receipts payable to Exchequer ...			£		£	
			—		100	

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

- A., B., E., L. and LL.—Expenditure cannot be estimated with greater accuracy.
- C. and D.—Savings due to the fact that no sittings of the Civil Service Committee (Compensation) took place.
- F.—See special note below.
- G.—The number of Grants coming in course of payment in the period covered by this Account was greater than was anticipated.
- H. and I.—No claims in respect of occasional Fees to Doctors (H.) or Payments to Registrars (I.) came in course of payment in the year.
- J. and K.—The number of new Awards made was less than was anticipated.
- M.—Savings amounting to £10,997 arose through delay in furnishing certain claims in respect of the last quarter of the year—the balance of saving, £3,029, is due to an overestimate.
- N.—Excess due to (1) adoption of a revised system of repayment, the initiation of which caused the charge for 1925-26 to exceed the normal annual charge for which only provision had been made, and, (2) cost of Allied Services for the three years to 31st March, 1925, falling on this Year's Account.



## LIST OF EXTRA STATUTORY GRATUITIES.

## SUBHEAD F.

Sergeant J. Woods was shot dead while resisting an armed raid on the Garda Station at Scartaglin, County Kerry, on 3rd December, 1923. The Sergeant, who was unmarried, contributed largely to the support of his parents, to whom a gratuity of £80 was granted ... 80

Sergeant Griffin died from wounds received at Carrick-on-Suir, County Tipperary, in May, 1924, while on special duty endeavouring to effect arrest of a wanted man. The Sergeant, who was unmarried, contributed largely to the support of his invalid sister, to whom a gratuity of £100 was awarded ... 100

Garda O'Halloran was shot dead in Baltinglass, County Wicklow, in January, 1924, in an attempt to capture Bank raiders. The Guard, who was unmarried, contributed largely to the support of his mother, to whom a gratuity of £80 was awarded ... 80

All these gratuities are extra statutory; there being no power under the *Gárda Síochána* (Pensions) Order, 1925, to grant to dependants of deceased *Gárdaí*, other than widows and children, awards in excess of the amount of any rateable deductions which may have been made from their pay.

## NOTES.

1.—The Expenditure charged against Subhead C. includes (a) a sum of £2,718 4s. 9d. in respect of Compensation Allowances paid in the period to Officers of the late Marlborough Street Training College; (b) a sum of £39 12s. 1d., being the difference between the Compensation Allowance awarded 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.

2.—The charge raised against Subhead J. includes the sum of £33 3s. 0d., being the last payment 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 late Attorney-General in a similar case (File P. 17/1/26).

3.—The charge raised against Subheads M. and N. includes sums of £211 8s. 11d. and £6,871 14s. 0d., respectively, representing the cost of Allied Services and Incidental Expenses incurred by the Paymaster-General's Office, London, in the years 1922-23, 1923-24, and 1924-25.

## EXTRA RECEIPTS.

The sum of £100 represents the amount repaid in the year by a State Solicitor who as a Crown Solicitor, had received £950 as compensation under Article 10 of the Treaty of 6th December, 1921. Under the terms of appointment as State Solicitor this amount falls to be repaid at the rate of £100 per annum.

## EXTRA REMUNERATION (exceeding £50).

From the Vote for Temporary Commissions (No. 9) the late Secretary of the Department of Agriculture and Technical Instruction received £1,000 on account of an honorarium of £1,250 granted in respect of special services rendered.

From the Church Temporalities Fund certain ex-officers of the late Church Temporalities Commission and the Irish Land Commission received in this period, pursuant to Section 28 (7) of the Purchase of Land (Ireland) Act, 1891, pensions of from £11 to £350 in addition to their pensions chargeable against this Vote. The *Saorstát Éireann* share of these pensions has not yet been determined.

From the Central Fund an ex-Officer of Customs received £750 in respect of Pension (£500 per annum) as Judge of the *Dáil Supreme Court*. (Act No. 13, 1925).

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

18th November, 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.*

# RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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.
A.—Rates and Contributions in lieu of Rates, etc. ...	105,000	93,765 11 8	11,234 8 4	—
GROSS TOTAL ...£	105,000	93,765 11 8	11,234 8 4	—
			Surplus of Gross Estimate over Expenditure. £11,234 8s. 4d.	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,738 16s. 3d.	
B.—Appropriations in Aid ...	3,000	4,738 16 3	Total Surplus to be surrendered. £12,973 4s. 7d.	
NET TOTAL ...£	102,000	89,026 15 5		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	67 12 5

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

- A.—The saving is due mainly to a reduction in the rates in the City of Dublin and to the fact that a sum provided for contingencies was not required.
- B.—The receipts in the year included arrears in respect of previous years.

SEÓSAMH UÁ BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
16th November, 1926.

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, 1926,  
compared with the Sum Granted, for SECRET SERVICES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Secret Service ... ..	20,000	8,994 16 6	11,005 3 6	—
TOTAL ...£	20,000	8,994 16 6		—
Surplus to be surrendered		... £	11,005 3 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 Services was restricted to the greatest extent possible.

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
11th November, 1926.

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, 1926, 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 ... £115,000				
Supplementary 135,000				
Do. ... 120,000				
	370,000	336,464 5 10	33,535 14 2	—
TOTAL ... £	370,000	336,464 5 10		—
Surplus to be surrendered ... £			33,535 14 2	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	—	116 14 0

This amount represents proceeds of sale of Plant and Materials, etc.

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

The final cost of certain Schemes did not come in course of payment in the year of Account, the work on the Schemes not having been completed within the period.

Included in this Account is a sum of £26 1s. 6d., being the amount of irrecoverable contributions due in respect of potatoes supplied in certain districts, which sum has been written off with the authority of the Minister for Finance (File F. 23/2/25), dated 6th January, 1926.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

19th January, 1927.

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.*



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, 1926, 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, and the Juries (Amendment) Act, 1924 ...	36,000	21,261 13 8	14,738	6 4	—	—
B.—Expenses under the Representation of the People Act, 1918 ... ..	1,000	79 4 11	920	15 1	—	—
TOTAL ... ..£	37,000	21,340 18 7			—	—
Surplus to be surrendered		... £	15,659	1 5		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. 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),  
16th November, 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.*

## MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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 ...	£ 1,071	£ s. d. 969 9 10	£ s. d. 101 10 2	£ s. d. —
B.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
C.—The National Theatre Society, Limited, (Grant in Aid) ...	850	850 0 0	—	—
D.—Scientific Investigation, &c. (Grants in Aid) ...	3,450	2,950 0 0	500 0 0	—
E.—Research Grants to Students	720	731 13 4	—	11 13 4
TOTAL ...£	6,416	5,826 3 2	601 10 2	11 13 4
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
F.—Salaries, Wages, and Allowances	1,550	1,550 0 0	—	—
G.—Travelling ...	250	138 18 5	111 1 7	—
TOTAL ...£	1,800	1,688 18 5	111 1 7	—
GROSS TOTAL ...£	8,216	7,515 1 7	712 11 9	11 13 4
Surplus to be surrendered ...			£700 18 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	100	103 5 0



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

- A.—Savings arose through the transfer of the functions of the Registrar of Friendly Societies to the Department of Industry and Commerce as from 1st March, 1926. (Statutory Rules and Orders, 1926, No. 12).
- D.—The Grant in Aid to the Irish Texts Society did not come in course of payment in the period covered by this Account.
- E.—Excess due to the unexpected incidence in the year 1925-26 of a payment which would normally have fallen in the year 1924-25.
- G.—Expenditure cannot be estimated with any degree of accuracy.

SEÓSAMH UA BRAONÁIN.

*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
22nd November, 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.*

## STATIONERY OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; for the Salaries and Expenses of the STATIONERY OFFICE, and for Sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ...	£ 22,900	£ s. d. 22,394 4 4	£ s. d. 505 15 8	£ s. d. —
B.—Carriage and Transit ...	2,000	798 19 4	1,201 0 8	—
C.—Incidental Expenses ...	300	278 14 2	21 5 10	—
D.—Telegrams, Telephones ...	170	232 4 5	—	62 4 5
E.—Printing, Paper, Binding, for the Oireachtas ...	7,500	7,836 11 8	—	336 11 8
F.—Oireachtas Debates ...	9,000	8,331 12 11	668 7 1	—
G.—Printing, Paper, Binding, for <i>Iris Oifigiúil</i> ...	2,400	2,255 9 3	144 10 9	—
H.—Printing, etc., Electoral Act, 1923, and Juries (Amendment) Act, 1924	35,000	26,169 14 1	8,830 5 11	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	45,500	39,699 14 8	5,800 5 4	—
J.—Paper ...	42,000	36,496 18 10	5,503 1 2	—
K.—Miscellaneous Office Supplies ...	14,000	10,192 5 4	3,807 14 8	—
L.—Binding ...	16,500	8,617 17 10	7,882 2 2	—
M.—Books and Maps ...	5,500	4,910 2 10	589 17 2	—
MM.—Losses ...	—	149 17 9	—	149 17 9
GROSS TOTAL ...£	202,770	168,364 7 5	34,954 6 5	548 13 10
			Surplus of Gross Estimate over Expenditure. £34,405 12 7	
			Surplus of Appropriations in Aid realized. £12,997 19 11	
Deduct :—				
	Estimated.	Realized.		
N.—Appropriations in Aid ...	32,385	45,382 19 11	Total Surplus to be surrendered. £47,403 12 6	
NET TOTAL ...£	170,385	122,981 7 6		



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

A.—Savings were effected as a result of:—

(a) Reduction in cost of living Bonus.

(b) Resignations of temporary clerical Staff, the vacancies in some cases not being immediately replaced.

(c) Curtailment of overtime.

B.—The transport of paper was reduced to a minimum by providing for its direct delivery to the reserve store, whence it was carried as required by Stationery Office motor van. Further economies were effected by the issue of periodical supplies of stationery in bulk to provincial services. Delivery charges on consignments to Provinces were not generally borne by Stationery Office.

C.—Savings were effected under the heads of advertising (£59), and travelling (£39). Miscellaneous expenses, however, exceeded anticipations (£78).

D.—The Estimate for telephone services proved inadequate to meet Stationery Office requirements.

E.—The variation is small in view of the difficulty of estimating the cost of this service.

F.—See E.

G.—Casual variation.

H.—It was expected that the Electors Lists would have been more costly consequent upon additions to the Electorate under adult suffrage, and the saving in this respect is reflected in the cost of the Register. The reduction of £12,000 in the Estimate for the year as compared with the previous year was therefore more than justified.

I.—When submitting the Estimate for this Subhead attention was drawn to the difficulty of anticipating the effect of changes in organisation and Government machinery. During the year a marked reduction is shown in the amount of printing ordered by Departments generally; certain returns being, in fact, suspended, and lower rates were secured under new contracts.

J.—The reduction in Departmental demands for Printing favourably affected this Subhead. The market prices of papers on which an advance was expected showed little variations from the low prices of previous years.

K.—Saving due to general economy in administration and to the continued operation of favourable contract prices, the result more than justifying the reduction in the Estimate.

L.—Savings due to general modification in the styles of binding and the substitution of less expensive materials. In addition, it was found impossible to dispose of a large batch of accounts under certain old contracts for the payment of which provision had been made in the Estimate.

M.—The expenditure in 1924-25, which it was realized had been somewhat abnormal, was used as a basis for this Estimate. The decrease on the previous year, however, proved greater than was anticipated.

MM.—This expenditure was incurred in respect of type-setting and alteration of proofs of a memorandum which was suspended while in the proof stage. A further charge of £9 13s. 2d. was met in 1926-27 (Finance S. 46/57/24).

The excesses under Subheads D and E have been sanctioned by Department of Finance Letter S. 60/32/26

## N.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.		Realized.	
	£		£	s. d.
(a) Premiums received for Agency for Sale of Government Publications ... ..	300		1,197	18 4
(b) Sales of Stationery Office Publications and Oireachtas Papers (including Dáil and Seanad Debates) ... ..	1,800		3,247	3 4
(c) Advertisements in Official Publications ... ..	3,000		2,799	7 3
(d) Sales of Waste ... ..	250		—	
(e) Sales of Parchments and other Revenue Forms ... ..	1,400		2,417	10 7
(f) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old Stores) ... ..	75		137	14 1
(g) <i>Iris Oifigiúil</i> ... ..	2,900		2,771	19 8
(h) Supplies to Repaying Departments ... ..	1,600		5,410	11 6
(i) Supplies to Local Authorities for Registration Purposes ... ..	20,500		26,048	14 5
(j) Commission on Supplies to Repaying Departments ... ..	510		1,303	1 8
(k) Subscriptions to Bill of Entry ... ..	50		48	19 1
TOTAL FOR APPROPRIATIONS IN AID ... ..	£32,385		45,382	19 11

- (a) As stated in the Account for 1924/25, the sums normally receivable in that year in respect of premiums were not claimed until early in 1925/26. The payments were proportional to the sales in accordance with a new contract which, owing to exceptionally heavy sales in the early part of 1925/26, proved particularly advantageous.
- (b) Publications issued during the year were of a nature which appealed to the Public. Sales were also considerably stimulated through the medium of advertisements.
- (d) The waste is sold by the Post Office, but no receipts were transferred owing to the difficulty of effecting settlement of certain counter-claims.
- (e) The sales of Customs and Factory forms were unexpectedly heavy and the net amounts accruing to the Stationery Office were increased under a new contract as from 1st July, 1925.
- (f) A large number of typewriters became unfit for further use in the Public Service and were accordingly disposed of by tender.
- (h) The Estimate was considerably reduced owing to the discontinuance of supplies to Imperial Departments and to the fact that certain services previously supplied on repayment became charges on the Vote; in several cases, however, the liabilities of these Departments were not discharged until 1925/26. Receipts from some of the larger repaying Departments showed a marked increase, those appertaining to the Seanad Election having an appreciable effect in inflating this sub-section.
- (i) Receipts were brought up to date during the year, the Local Authorities, with one exception, meeting claims in respect of the Third Register in addition to those outstanding (£12,177) in respect of the Second Register.
- (j) The amount of commission received during the year varies with the expenditure on special supplies (Suspense Account payments), and issues from Stock (Appropriations in Aid). The amount received in each case was greater than anticipated.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1926.

	£	s.	d.
Paper ... ..	17,424	16	3
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ... ..	10,182	8	6
	£27,607	4	9

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.

SUBHEAD I.—£143 6s. 6d. paid to a contractor in 1924/25 for the printing of a Geological Memoir was taken on the Vote, it being decided that the Stationery Office and not the ordering Department should bear the charge (Finance S. 46/15/26).

SUBHEADS J. & K.—Paper and Stores to the value of £99 15s. 2d. and £17 12s. 5d. respectively were supplied as a charge upon public funds in replacement of those destroyed by fire in a Public Department.

SUBHEAD K.—£6 6s. 0d. was paid to a contractor for the repair of an adding machine accidentally damaged in a Public Department.

J. B. WHELEHAN,

*Accounting Officer.*

STATIONERY OFFICE.

29th November, 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.*



# VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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.
A.—Salaries, Wages, and Allowances	36,334	35,585 19 4	748 0 8	—
B.—Travelling Expenses ...	5,000	4,836 15 2	163 4 10	—
C.—Waterford Revaluation ...	300	149 6 8	150 13 4	—
D.—Incidental Expenses ...	130	159 14 9	—	29 14 9
E.—Telegrams and Telephones ...	130	121 14 7	8 5 5	—
GROSS TOTAL £	41,894	40,853 10 6	1,070 4 3	29 14 9
			Surplus of Gross Estimate over Expenditure. £1,040 9 6	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid Realized. £914 7 3	
F.—Appropriations in Aid ...	7,195	8,109 7 3	Total Surplus to be surrendered.	
NET TOTAL £	34,699	32,744 3 3	£1,954 16 9	

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

- A.—The savings are attributable to unfilled vacancies, and a slight decrease in cost of living Bonus.
- B.—A saving has been effected by the abolition of the temporary increase of 25% on subsistence allowances during first five nights of stay in a district.
- C.—The Waterford Revaluation was completed during the year and the saving on the Estimate is attributable to the fact that the legal expenses were borne on the Law Charges Vote.
- D.—Expenditure on carriage of documents was greater than anticipated (Department of Finance letter of 25th June, 1926, S/60/12/26).
- E.—Casual variation.

F.—Appropriations in Aid.—All amounts payable by County Councils in 1925–26 were duly received. Arrears of cost amounting to £760, payable by certain County Councils, were recovered from the Local Taxation Account. The proportion of cost of the Waterford Revaluation received from the County Borough Council amounted to £239 8s. 3d. including arrears from the previous year. Receipts from Fees for certified copies of Valuation books and maps totalled £814 19s. 0d. as compared with the estimate of £750.

	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	6,295	0	0
Amounts recovered from certain County Councils in respect of arrears of cost payable in the Years 1922 to 1925 ... ..	—	760	0	0
Proportion of cost to be paid by the County Borough of Waterford under 61 and 62 Vict., c. 37 ... ..	150	239	8	3
Receipts from Fees payable under 23 and 24 Vict., c. 4, s. 9, and Miscellaneous Receipts ... ..	750	814	19	0
	£7,195	£8,109	7	3

NOTES.—One Officer on loan to the Compensation (Ireland) Commission throughout the greater part of the year received salary amounting to £617 13s. 0d. for the period from the Vote for Valuation and Boundary Survey. He was also in receipt of allowances totalling £44 14s. 5d. from the Department of Finance.

Salaries amounting to £702 1s. 0d. were paid out of the Ordnance Survey Vote to five officers on loan to the Valuation and Boundary Survey Department.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,  
23rd November, 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.*



## ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	47,889	45,678 11 0	2,210 9 0	—
B.—Travelling Expenses ...	700	395 4 9	304 15 3	—
C.—Stores, &c. ...	1,700	1,696 14 9	3 5 3	—
D.—Incidental Expenses ...	310	210 5 4	99 14 8	—
GROSS TOTAL ...£	50,599	47,980 15 10	2,618 4 2	—
			Surplus of Gross Estimate over Expenditure. £2,618 4 2	
			Surplus of Appropriations in Aid realized. £782 18 11	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
E.—Appropriations in Aid ...	2,250	3,032 18 11	Total Surplus to be surrendered. £3,401 3 1	
NET TOTAL ...£	48,349	44,947 16 11	£3,401	3 1

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

- A.—The great bulk of the saving is attributable to deaths and retirements after the estimate had been made ; to vacancies remaining unfilled, and to a decrease in the cost of living Bonus.
- Travelling expenses were unexpectedly low during the year, transfers of Field Sections being fewer than anticipated.
- D.—The saving is attributable to carriage of stores having cost much less than expected.
- E.—While the sale of Maps in connection with the operation of the Land Act of 1923 is, as anticipated, on the decline, receipts from the sale of other Maps were greater than expected. Close on £100 was realized by the sale of maps to schools for educational purposes.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Sales of Maps ...	2,250	3,032 18 11

NOTES.—Salaries paid out of this Vote to officers lent to certain other Departments as indicated, were as follows :—The Land Commission (15 officers) £2,973 ; the Land Registry (10 officers) £1,884 14s. 0d. ; the Valuation Department (5 officers) £702 1s. 0d., the Department of Agriculture (3 officers) £486 10s. 2d., and the Quit Rent Office (1 officer) £203 7s. 5d.

J. CARBURY,

Commissioner of Valuation and  
General Boundary Surveyor,

*Accounting Officer.*

VALUATION OFFICE, DUBLIN,  
23rd November, 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.*

## CIRCUIT COURT OFFICERS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries, Allowances and Expenses of various CIRCUIT COURT OFFICERS, Bonus 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> ...	59,461	57,291 12 3	2,169 7 9	—
AA.—Salaries— <i>Supplementary</i> ...	2,238	2,233 6 7	4 13 5	—
B.—Allowances ...	13,973	13,949 9 4	23 10 8	—
C.—Travelling, &c., Expenses...	5,515	3,410 0 9	2,104 19 3	—
D.—Expenses of Revision ...	260	210 0 0	50 0 0	—
	£ 81,447	77,094 8 11	4,352 11 1	—
<i>Deduct :—</i>				
Anticipated Savings on various Subheads ...	2,228	—	2,228 0 0	—
(See Supplementary Estimate)				
<b>GROSS TOTAL—</b>				
<i>Original</i> ... £79,209				
<i>Supplementary</i> ... 10	79,219	77,094 8 11	2,124 11 1	—
	<b>Estimated.</b>	<b>Realized.</b>	Surplus of Gross Estimate over Expenditure. £2,124 11 1	
<i>Deduct :—</i>				
E.—Appropriations in Aid ...	4,970	4,918 6 6	Deficiency of Appropriations in Aid realized. £51 13 6	
<b>NET TOTAL—</b>			Net Surplus to be surrendered. £2,072 17 7	
<i>Original</i> ... £74,239				
<i>Supplementary</i> ... 10	74,249	72,176 2 5		
			<b>Estimated.</b>	<b>Realized.</b>
Extra Receipts payable to Exchequer ...			£ —	£ s. d. 939 17 1



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

A.—Savings due to (1) the position of Clerk of the Crown and Peace for the County of Kerry being unfilled for about eleven months of the year; (2) the provision made for Valuers and Interpreters not being required; (3) Registrars not being employed to the extent that had been anticipated, and (4) fall in cost of living Bonus.

These savings were modified by excesses under other headings of this Subhead. The provision made for Deputies for Circuit Court Judges was necessarily approximate, and in the case of Stenographers the amount paid for transcript fees was much greater than was anticipated.

A.A. and B.—Casual Savings.

C.—There were savings under each heading of this Subhead due to the fact that it was not possible when the Estimate was being drawn to forecast with any degree of accuracy the incidence of travelling expenditure in connection with the working of Part 2 of the Courts of Justice Act, 1924.

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

E.—Appropriations in Aid:—

			Estimated.	Realized.		
			£	£	s.	d.
Jurors' Lists	...	...	3,250	2,937	18	4
Fees: Publicans' Licences	...	...	1,600	1,700	0	0
Bankruptcy Fees	...	...	120	280	8	2
			£4,970	£4,918	6	6

Jurors' Lists ... Owing to the admission of the claims of Women Jurors for exemption, there was a general reduction in the number of Jurors and a consequent falling off in the receipts.

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

Bankruptcy Fees ... These receipts can only be estimated roughly—the Estimate figure of £120 was based on the receipts in the year 1923-24, the latest then available.

Extra Receipts payable to Exchequer.—This receipt, which represents the cost of preparing the lists of electors for the County and County Borough of Dublin, arises in consequence of a variation in the terms of appointment of the existing Clerk of the Crown and Peace, whose salary and clerical allowances are inclusive of all services performed by him.

This Account includes Bonus at ordinary Civil Service rates paid to the Clerks of the Crown and Peace in addition to their statutory salaries.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
6th December, 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.*

## LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	7,125	7,517 15 6	—	392 15 6
B.—State Solicitors ...	30,836	30,459 17 7	376 2 5	—
C.—Under Sheriffs ...	5,800	5,800 0 0	—	—
CC.—Assistant Under Sheriffs	851	3,068 1 1	—	2,217 1 1
D.—Bailiffs ...	1,300	3,563 12 0	—	2,263 12 0
E.—Prosecutors, etc. ...	5,000	3,251 9 9	1,748 10 3	—
F.—Fees to Counsel ...	10,000	7,845 11 0	2,154 9 0	—
G.—General Law Expenses ...	2,000	4,353 10 8	—	2,353 10 8
GG.—Expenses of Litigation about Dáil Funds ...	7,000	454 5 7	6,545 14 5	—
H.—Defence of Public Officials	1,000	309 17 0	690 3 0	—
GROSS TOTAL ... ..£	70,912	66,624 0 2	11,514 19 1	7,226 19 3
			Surplus of Gross Estimate over Expenditure. £4,287 19 10	
			Surplus of Appropriations in Aid realized. £5,216 2 0	
	Estimated.	Realized.	Total Surplus to be surrendered. £9,504 1 10	
I.—Appropriations in Aid ...	1,336	6,552 2 0		
NET TOTAL ... ..£	69,576	60,071 18 2		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ... ..			—	1,600 0 0

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

A.—Excess due to a revision of the scale of salary attaching to the post of Assistant Draftsman of Bills and to the creation of an additional like post. This excess was modified by a saving on the provision for Protective Staff and for extra clerical assistance.



- B.—The expenditure on additional Clerical Assistance, Scrivenery, etc., was less than anticipated. There was also a small saving due to the fall in cost of living Bonus.
- CC. and D.—Excess due to the continuation until 31st March, 1926, of the provisions of the Enforcement of Law (Occasional Powers) Act, 1924 (No. 20 of 1924) under the Enforcement of Law (Occasional Powers) (Continuance) Act, 1925.
- E.—The amount which came in course of payment to Counties and County Boroughs for recoupment of Prosecutors' and Witnesses' Expenses was less than was anticipated owing to delay in furnishing of claims.
- F.—The expenditure chargeable to this Subhead depends on the number and nature of the prosecutions and cannot be closely estimated.
- G.—Expenditure cannot be forecast with any degree of accuracy. The Estimate which was based on the charges in previous years, proved to be inadequate, owing to the incidence of claims in respect of the defence of prisoners in the pre-truce period, expenses of juries, cost of transcripts of evidence, etc., and costs given against the State, the extent of which could not be foreseen.
- GG.—Delay in the progress of the proceedings resulted in the reduced expenditure as shown.
- H.—An Estimate for a service like this is necessarily conjectural.
- I.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
(1) Costs and Fees recovered by Chief State Solicitor, etc. ... ..	500	1,529	7	6
(2) Percentages levied under Section 14 of the Enforcement of Law (Occasional Powers) Act, 1924 ... ..	120	3,573	4	9
(3) Moiety of Salaries of Assistant Under Sheriffs recoverable from counties under Section 18 (2) of the Enforcement of Law (Occasional Powers) Act, 1924 ...	716	1,449	9	9
	£1,336	£6,552	2	0

Receipts under head (1) can only be estimated roughly. The costs awarded in connection with the hearing of claims under the Damage to Property (Compensation) Act, 1923, proved to be much greater than was anticipated.

The estimate for (2) and (3) was based on the continuance in force for three months of the year of the Enforcement of Law (Occasional Powers) Act, 1924, but subsequent legislation continued the operation of the Act throughout the whole of the year 1925-26.

#### EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

The amount received was paid by the Soldiers and Sailors Land Trust in respect of services rendered by the Treasury Solicitor's Department in the period to 31st March, 1924. When the Estimate was being framed agreement had not been reached as to the proper amount recoverable.

By authority of the Minister for Finance (387/1038 (2); 387/954 (2); and 387/1771 (2)) costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £8 19s. 3d.

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

The Assistant to the Attorney General (£650) received fees amounting to £635 5s. 0d. from Subhead F. of this Vote; £393 15s. 0d. from the Vote for Property Losses Compensation, £200 11s. 0d. from the Vote for Revenue Department, and £13 13s. 0d. from the Vote for Department of Posts and Telegraphs in respect of cases in which he was briefed for the Government.

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of £86 7s. 8d. in respect of a Military Service pension.

From the Central Fund fees were paid during the year to the following Under Sheriffs for services as Returning Officers or Assistant Returning Officers :—

					£	s.	d.
Co. Carlow	...	...	...	...	88	5	0
Co. Cork	...	...	...	...	143	3	0
Cork Borough	...	...	...	...	274	0	0
Dublin Borough	...	...	...	...	620	8	0
Co. Galway	...	...	...	...	350	7	0
Co. Kerry	...	...	...	...	254	2	0
Co. Kilkenny	...	...	...	...	204	18	0
Co. Limerick	...	...	...	...	159	6	9
Limerick Borough	...	...	...	...	51	12	0
Co. Longford	...	...	...	...	46	10	0
Co. Mayo	...	...	...	...	439	2	0
Co. Westmeath	...	...	...	...	71	10	0

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

30th November, 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, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*



## HAULBOWLINE DOCKYARD.

See also Report of the Comptroller and Auditor General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 1925-26 ...	15,000	14,555 15 2	444 4 10	—
TOTAL ...£	15,000	14,555 15 2		—
Surplus to be surrendered ...£			444 4 10	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	123 7 5

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

Expenditure cannot be estimated exactly.

EXTRA RECEIPTS.—The estimated amount of these receipts was inadvertently omitted.

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

4th January, 1927.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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),  
11th November, 1926.

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

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



DEPARTMENT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
compared with the Sum Granted, for the Salaries and Expenses of  
the OFFICE of the MINISTER FOR JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	30,527	25,561 2 9	4,965 17 3	—
AA.—Film Censorship ...	2,350	1,279 10 6	1,070 9 6	—
B.—Travelling and Subsistence ...	500	124 13 8	375 6 4	—
C.—Incidental Expenses ...	500	152 6 0	347 14 0	—
D.—Telegrams and Telephones	661	301 19 5	359 0 7	—
E.—Expenses of Winding up Affairs of late Dáil Eireann Courts ... ..	1,000	500 5 5	499 14 7	—
TOTAL ... ..£	35,538	27,919 17 9		—
Surplus to be surrendered ...			£ 7,618 2 3	

Estimated.      Realized.

Extra Receipts payable to Exchequer—	£	£ s. d.
Miscellaneous ... ..	—	563 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies remained unfilled for considerable periods, and there was a fall in the Bonus payable on Salaries. Expenditure under this head includes a payment of £18 15s. 0d. in respect of the cost of deportation of an Alien (Department of Finance Minute F.115/112/25 of 21st December, 1925).
- AA.—The cost of showing films was borne on the Vote for Public Works and Buildings, and it was not found necessary to avail of the provision for additional Staff to the extent that was anticipated.
- B.—Variable nature of Service. Travelling was below normal.

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

D.—Variable nature of Service.

E.—The amount required to meet awards made by the Dáil Éireann Courts (Winding-Up) Commission, under Section 17 of the Dáil Courts (Winding Up) Act, 1923, was not so great as had been anticipated, and miscellaneous claims arising out of the operations of the late Dáil Courts, were fewer than was expected.

#### EXTRA REMUNERATION (exceeding £50)

From the Vote for Army Pensions two Clerical Officers (£60–£200) received £49 and £72 respectively, in respect of Military Service Pensions, and in addition one of these officers received from the Vote for this Department a sum of £8 8s. 0d. for overtime.

A Grade III. Temporary Clerk (57s. 1d.–64s. 3d. per week inclusive) received a Royal Irish Constabulary Pension of £181 7s. 0d. in addition to a sum of £8 11s. 0d. from the Vote for this Department, for overtime. From the Vote for Army Pensions a Grade III. Temporary Clerk (57s. 1d.–64s. 3d. per week inclusive) who was employed for a portion of the year, was paid a sum of £77 19s. 3d. in respect of a Military Service Pension.

NOTE.—This Account includes a sum of approximately £667 in respect of Salaries, &c., of Staff temporarily lent to other Departments.

The Accounts of other Departments include a sum of approximately £1,280 in respect of Salaries, &c., of Staff temporarily lent to this Department.

ÉINRÍ Ó FRIGHIL,  
*Accounting Officer.*

12th November, 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.*



GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (The Gárda Síochána Act, 1924, and the Police Forces Amalgamation Act, 1925).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Pay	1,319,305	1,279,251 19 3	40,053	0 9	—	—
B.—Allowances ...	119,944	112,952 4 10	6,991	15 2	—	—
C.—Subsistence Allowances ...	6,075	5,084 6 9	990	13 3	—	—
D.—Travelling Expenses ...	12,418	9,007 2 2	3,410	17 10	—	—
E.—Clothing and Equipment	22,537	19,578 1 0	2,958	19 0	—	—
F.—Barrack Bedding ...	3,195	2,835 5 4	359	14 8	—	—
G.—Barrack Maintenance ...	3,500	168 16 3	3,331	3 9	—	—
H.—Transport ...	10,276	9,928 9 4	347	10 8	—	—
I.—Fuel, Light and Water ...	17,500	15,793 7 1	1,706	12 11	—	—
K.—Law Expenses ...	398	395 13 4	2	6 8	—	—
L.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	919	448 12 3	470	7 9	—	—
M.—Telegrams ...	8,817	9,754 5 3	—	—	937	5 3
N.—Compensation ...	500	170 13 11	329	6 1	—	—
O.—Incidental Expenses ...	2,470	2,130 13 8	339	6 4	—	—
GROSS TOTAL ...£	1,527,854	1,467,499 10 5	61,291	14 10	937	5 3
			Surplus of Gross Estimate over Expenditure. £60,354 9 7			
			Surplus of Appropriations in Aid realized. £7,880 15 5			
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £68,235 5 0			
P.—Appropriations in Aid ...	63,878	71,758 15 5				
NET TOTAL ...£	1,463,976	1,395,740 15 0				
			Estimated. Realized. £ s. d. £ s. d.			
Extra Receipts payable to Exchequer ...			— 1,870 6 6			
			F 2			

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

- A. and B.—The Estimate was based on the authorized strength which was not reached.
- C.—Estimate conjectural.
- D.—Fewer transfers than anticipated. The Estimate was to some extent based on pre-war Royal Irish Constabulary expenditure.
- E.—Contract prices were lower than anticipated. The Allowance for making up Uniform was estimated for full strength. See note A. and B.
- F.—Renewals not found necessary to the extent anticipated.
- G.—No data available on which to base Estimate for this new Subhead.
- H.—Estimated as closely as possible.
- I.—Charges for water and water rates less than estimated. Progress in opening new Stations was slower than anticipated.
- K.—Reduction due to variation in rate of Bonus.
- L.—Expenditure dependent on number of committals.
- M.—The expenditure on the service could not be forecast more closely. Department of Finance sanction to meet the excess out of savings on other Subheads was conveyed in Minute No. S. 60/27/26, dated 27th November, 1926.
- N.—Estimate conjectural.
- O.—Estimated as closely as possible. Payments of £15 (Department of Finance S. 16/1/25) and £10 (Department of Finance S. 13/122/25) in respect of compensation for damage caused by Garda transport cars are included under this Subhead.
- P.—The amounts advanced to Officers to enable them to purchase motor cars for use on duty, and the amounts repaid, were in excess of anticipations. There were casual variations in other sources of receipts.

## Details of Receipts :—

	Estimated.	Realized.
	£	£ s. d.
Repayments of sums advanced to Officers under Subhead H ... ..	2,000	5,906 19 2
Payments for Services rendered by the Police ... ..	1,428	1,903 17 0
Repayments in respect of loss of property or damage to stores, etc. ... ..	200	349 7 5
Proceeds of sale of Forfeited Property and cast Uniforms ... ..	350	1,287 5 0
Police Rate (Dublin Metropolitan Area) ... ..	52,129	51,338 10 3
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) ... ..	3,464	5,012 11 6
Fines and Fees (Dublin Metropolitan District Court) ... ..	3,919	5,558 1 7
Publicans', Pedlars' and Chimney Sweepers' Fees (Dublin Metropolitan Area) ... ..	388	402 3 6
<b>TOTAL ... ..</b>	<b>£63,878</b>	<b>£71,758 15 5</b>

Refunds of Police Rate paid by Dublin Corporation in respect of buildings destroyed in the city in 1916 and 1922, were claimed and allowed in this Account as follows :—

Paid in 1923-24 ...	£485 11 10	(Department of Finance Minutes F. 49/14/24, dated Sadh Meadhon Foghmhair, 1925, and
Paid in 1924-25 ...	£319 19 10	27adh Deireadh Foghmhair, 1925).



## GÁRDA SÍOCHÁNA REWARD FUND, 1925-26.

This Fund was established in accordance with Section 18 of the Gárda Síochána Act, 1924. The appended Statement consists of accumulated fines, etc., proper to the Fund up to 31st March, 1925. Prior to that date no payments had been made out of the Fund.

	£	s.	d.		£	s.	d.
Receipts to 1st April, 1925	1,664	7	5	Payments from 1st April, 1925, to 31st March, 1926	4,063	3	2
Total amount credited in the period from 1st April, 1925, to 31st March, 1926	7,236	3	0	Balance at 31st March, 1926	4,837	7	3
	<u>£8,900</u>	<u>10</u>	<u>5</u>		<u>£8,900</u>	<u>10</u>	<u>5</u>

30th November, 1926.

ÉINRÍ Ó FRIGHIL,

*Accounting Officer.*

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

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, 1926, 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 ...	8,828	8,591 6 2	236	13 10	—	—
B.—Travelling and Incidental Expenses ...	400	175 6 4	224	13 8	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers, including uniform ...	87,700	74,899 8 8	12,800	11 4	—	—
D.—Victualling ...	19,000	12,517 15 2	6,482	4 10	—	—
E.—Clothing, Bedding, Furniture, &c. ...	5,500	4,293 1 10	1,206	18 2	—	—
F.—Medicines, Surgical Instruments, &c. ...	400	310 1 5	89	18 7	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c. ...	12,000	9,514 3 8	2,485	16 4	—	—
H.—Rent, &c., ...	285	264 0 4	20	19 8	—	—
I.—Escort and Conveyance ...	8,000	7,912 16 4	87	3 8	—	—
J.—Ordinary Repairs ...	3,500	2,185 1 4	1,314	18 8	—	—
JJ.—Extraordinary Repairs ...	—	169 3 0	—	—	169	3 0
K.—Fine Fund ...	5	5 0 0	—	—	—	—
L.—Travelling and Incidental Expenses ...	2,000	668 12 8	1,331	7 4	—	—
M.—Telegrams & Telephones...	450	384 14 4	65	5 8	—	—
N.—Maintenance of Children of Female Prisoners ...	13	13 0 0	—	—	—	—
O.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	11,500	10,362 17 8	1,137	2 4	—	—
P.—Gratuities to Prisoners ...	400	390 13 7	9	6 5	—	—
Q.—Contributions to Discharged Prisoners' Aid Societies	150	50 0 0	100	0 0	—	—
GROSS TOTAL £	160,131	132,707 2 6	27,593	0 6	169	3 0
			Surplus of Gross Estimate over Expenditure. £27,423 17 6			
			Surplus of Appropriations in Aid realized. £3,922 11 2			
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £31,346 8 8			
R.—Appropriations in Aid ...	2,500	6,422 11 2				
NET TOTAL £	157,631	126,284 11 4				



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

Estimated daily average number of Prisoners	...	1,100
Actual daily average number of Prisoners	...	912

A.—Estimated as closely as possible.

B.—Circumstances rendered a larger expenditure not necessary.

C.—The necessity for the employment of Temporary Staff to the extent provided for did not arise during the year.

D.—The reduction in actual number of prisoners in custody during the year, as compared with the numbers provided for, accounts for the savings on this head.

E.—Reduction in number of prisoners.

F.—Reduction in number of prisoners.

G.—Cost of Fuel was lower than anticipated when Estimate was framed. Sums of £93 15s. and £6 12s. repaid to Board of Works in respect of increases on Contract rates for Coal are included in the expenditure under this Subhead with the sanction of the Department of Finance—Letter S. 9/6/36.

H.—Casual variation.

I.—Estimated as closely as possible.

J.—The cost of the ordinary upkeep of the Prison Buildings during the year proved less than anticipated.

JJ.—Retention Money on a Contract arranged by Board of Works in 1924-25 for which no provision was made in Estimates 1925-26. Sanction per Department of Finance Letter S. 44/4/24.

K.—No variation.

L.—The number of transfers was considerably less than anticipated when Estimate was framed.

M.—Casual variation.

O.—Estimated as closely as possible.

P.—Casual variation.

Q.—No grants made to Borstal Association during year, hence the saving.

R.—Due to realization of stocks on hands at close of 1924-25 which could not have been foreseen when Estimate was framed.

MACDERMOT,  
*Vice-Chairman and Accounting Officer.*

OFFICE OF GENERAL PRISONS BOARD,  
DUBLIN CASTLE,  
23rd November, 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.*

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,  
Dr. Cr.  
for the Year ended 31st March, 1926.

	Agriculture.	Other Industries.		TOTAL.		Agriculture.	Other Industries.		TOTAL.
	£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.	
Stocks in hand 1st April, 1925	496 2 2	10,255 8 10	10,751 11 0		Sales, 1925-26 *Stocks in hand, 31st March, 1926.	792 1 6	14,763 8 8	15,555 10 2	
Purchases, 1925-26	283 1 8	9,799 13 1	10,082 14 9			478 4 4	7,156 15 4	7,634 19 8	
Profit ...	491 2 0	1,865 2 1	2,356 4 1			£ 1,270 5 10	21,920 4 0	23,190 9 10	
	£ 1,270 5 10	21,920 4 0	23,190 9 10						

\* Viz. :—Manufactory Materials, £4,868 10s. 8d. ; Manufactured Goods, £1,958 6s. 4d. ; Tools, £808 2s. 8d.

RECONCILIATION WITH CASH ACCOUNT.

To Decrease of Outstanding Debts due by Manufacturing Department—	£ s. d.	£ s. d.
From	£1,430 6 10	...
*To	1,031 16 2	3,116 11 4
To Increase of Outstanding Debts due to Manufacturing Department—	398 10 8	...
From	£2,538 11 3	...
†To	2,639 6 9	2,356 4 1
Excess of Cash Receipts over Payments	100 15 6	...
	4,973 9 3	...
	£5,472 15 5	£5,472 15 5

\* Viz. :—Public Departments, £472 18s. 11d. ; Other Persons, £558 17s. 3d.

† Viz. :—Public Departments, £2,569 9s. 3d. ; Other Persons, £69 17s. 6d.

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

MACDERMOT, Accounting Officer.



## DISTRICT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of JUSTICES OF THE DISTRICT COURT (The Courts of Justice Act, 1924, Section 74).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	44,155	38,837 2 11	5,317	17 1	—	—
B.—Travelling and Subsistence	10,295	5,468 18 10	4,826	1 2	—	—
C.—Transfer Expenses ...	400	20 5 0	379	15 0	—	—
D.—Incidental Expenses ...	200	13 12 6	186	7 6	—	—
TOTAL ...£	55,050	44,339 19 3				—
Surplus to be surrendered ...			£	10,710	0	9

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

- A.—District Justices again co-operated very generously in a scheme of leave arrangements which to a large extent obviated the necessity for appointing Deputy Justices. Vacancies in the office of the Dublin District Court remained unfilled for a part of the year, and there was a fall in the Bonus payable on salaries.
- B.—The sum granted under this head included provision at an average rate of £300 per annum to cover actual travelling and subsistence expenses of 29 Justices. It was not found practicable, however, to recoup the actual expense incurred by these Justices prior to the 1st November, 1925, up to which date payment of commuted travelling allowances at a flat rate of £200 per annum was made. The claims submitted by the Justices as from the 1st November were not as heavy as had been anticipated.
- C.—In only one instance did the cost of transfer of a Justice from one district to another fall to be borne on the Vote.
- D.—Variable nature of Service. The cost of inserting notices in the public press was not as great as had been anticipated.

NOTE.—This Account includes a sum of £1,000 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.

12th November, 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.

## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT AND HIGH COURT OF SAORSTÁT EIREANN and of the REGISTRY OF DEEDS as are not charged on the Central Fund; (30 & 31 Vict., cs. 44, 114 and 129; 40 & 41 Vict., c. 57; 45 & 46 Vict., c. 70 and Courts of Justice Act, 1924, s. 102); and for Salaries and Expenses under the County Court Appeals Act, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
SUPREME COURT AND HIGH COURT OF JUSTICE.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	95,981	94,764 8 0	1,216 12 0	—
B.—Scrivenery ... ..	3,930	3,668 9 0	261 11 0	—
C.—Incidental Expenses ... ..	600	658 10 9	—	58 10 9
D.—Telegrams and Telephones ... ..	430	268 2 11	161 17 1	—
E.—Compensation to District Probate Registrars ... ..	214	214 0 0	—	—
F.—Bankruptcy Costs of Official Assignee ... ..	120	—	120 0 0	—
G.—Stenography (Central Criminal Court) ... ..	800	371 10 0	428 10 0	—
TOTAL FOR SUPREME COURT AND HIGH COURT OF JUSTICE ... .. £	102,075	99,945 0 8	2,188 10 1	58 10 9
REGISTRY OF DEEDS.				
H.—Salaries, &c., ... ..	20,394	18,299 7 4	2,094 12 8	—
I.—Incidental Expenses ... ..	20	4 10 7	15 9 5	—
J.—Transcription of Memorials ... ..	2,120	1,811 13 0	308 7 0	—
TOTAL FOR REGISTRY OF DEEDS ... .. £	22,534	20,115 10 11	2,418 9 1	—
COUNTY COURT APPEALS ACT, 1924.				
K.1.—Salaries ... ..	750	1,728 15 1	—	978 15 1
K.2.—Travelling and Subsistence Allowances ... ..	250	830 1 1	—	580 1 1
TOTAL FOR COUNTY COURT APPEALS ACT ... .. £	1,000	2,558 16 2	—	1,558 16 2
M.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922 ... ..	—	129 13 0	—	129 13 0
GROSS TOTAL ... .. £	125,609	122,749 0 9	4,606 19 2	1,746 19 11
			Surplus of Gross Estimate over Expenditure. £2,859 19 3	
			Surplus of Appropriations in Aid realized. £2,275 14 7	
Deduct :—	Estimated.	Realized.		
L.—Appropriations in Aid ... ..	2,525	4,800 14 7	Total Surplus to be surrendered. £5,135 13 10	
NET TOTAL ... .. £	123,084	117,948 6 2		



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

- A.—Saving is due to fall in cost of living Bonus, and to changes in Staff.  
 B.—Expenditure under this Subhead has tended to decrease since the reorganization of the Central Scrivenery Office.  
 C.—The Estimate for this Subhead was exceeded owing to abnormal cost of Land Registry Postage and certain unforeseen expenses. Excess sanctioned by Department of Finance S60/8/26 dated 15th November, 1926.  
 D.—Provision was made for further installations of Telephone Service in the Courts of Justice, Dublin Castle, which eventually were not carried out.  
 F.—Expenditure under this Subhead is of irregular occurrence.  
 G.—There was no basis upon which to make a close Estimate.  
 H.—Due to retirements and transfers of Staff and to fall in cost of living Bonus  
 I.—Expenditure was less than anticipated.  
 J.—Due to unfilled vacancies among transcribing Staff.  
 K.1. and K.2.—No information was available as to probable duration of Circuits. Excess sanctioned by Department of Finance S.60/8/26 dated 17th February, 1926.  
 M.—Additional Subhead authorized by Department of Finance Minute dated 25th September, 1925, S.13/140/25.  
 L.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Bankruptcy—Percentages ... ..	2,500	4,700 11 10
Custodian of Enemy Property ... ..	5	14 5 3
Land Judge's Office—Duty on Estates ...	20	82 5 0
Unemployment Insurance—Refund of Employers' Contributions paid during 1923-24 in respect of a Land Registry Officer assimilated to established Grade with effect from 1st August, 1923 ...	—	3 12 6
	<u>£2,525</u>	<u>£4,800 14 7</u>

## EXTRA REMUNERATION (exceeding £50).

A District Probate Registrar (£83) received £113 5s. 0d. and a District Probate Registrar (£61) received £60 15s. 0d. as compensation in respect of Revenue Grants.

From the Vote for the Department of Education a Second Class Clerk of the High Court received £97 18s. 4d. This Officer also received from the Vote for Revenue Department the sum of £509 10s. 11d.

A Second Class Clerk of the High Court received £373 from the Vote for Department of Industry and Commerce.

A Second Class Clerk of the Land Registry received from the Department of Defence a sum of £90 in respect of services rendered 1923-1925.

The Stenographer to the Central Criminal Court received £133 from the Circuit Court Officers Vote.

Two Lower Executive Officers of the Registry of Deeds received £100 and £89 respectively from the Department of Finance.

This Account includes a sum of approximately £3,890 in respect of Staff on loan to other Departments.

The Account of the Ordnance Survey includes a sum of approximately £1,885 in respect of Staff on loan to Land Registry.

EINRI Ó FRIGHIL,  
Accounting Officer.

24th November, 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.

## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	6,925	6,321 2 5	603 17 7	—
B.—Incidental Expenses ...	70	34 12 8	35 7 4	—
TOTAL ...£	6,995	6,355 15 1		—
Surplus to be surrendered ... £			639 4 11	

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

A.—Savings chiefly due to non-filling of vacancy in the post of Deputy Keeper of the Records (£99); to the transfer of an Assistant Keeper to the Registrar-General's Department as from 1st November, 1925, (£291); and to the non-employment of a Fireman during the greater part of the winter months, also casual and fractional excesses; savings on Bonus on above Salaries and fall in rate of Bonus (£200).

B.—Casual saving chiefly due to non-transfer of Records.

## EXTRA REMUNERATION (exceeding £50).

One Assistant Keeper received £108 18s. 9d. for acting as Assistant Commissioner of Intermediate Education (April to October 1925). He was transferred to the General Register Office from 1st November 1925).

One Assistant Keeper received £54 3s. 3d. for acting as Examiner to the Intermediate Education Department.

One Clerical Officer on loan to the Department of Finance received a special allowance from the Department of Finance of £74 19s. 4d. (Bonus on allowance being paid by the Public Record Office).

JAMES F. MORRISSEY,  
*Accounting Officer.*

7th September 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.*



## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	3,096	3,057 14 10	38 5 2	—
B.—Law Costs ...	40	—	40 0 0	—
C.—Travelling and Incidental Expenses, including Telegrams and Telephones ...	40	26 8 3	13 11 9	—
GROSS TOTAL ...£	3,176	3,084 3 1	91 16 11	—
			Surplus of Gross Estimate over Expenditure. £91 16 11	
<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	14s. 2d.	
NET TOTAL ...£	3,128	3,035 8 11	Total Surplus to be surrendered.	£92 11 1

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

- A.—Savings due to reduction in cost of living Bonus.  
 B.—Bill of Costs for 1925-26 outstanding pending replies to queries.  
 C.—Expenditure cannot be accurately foreseen.

THOMAS BODKIN,

*Secretary and Accounting Officer.*

23rd July, 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.*

# 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, 1926, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR 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 ... ..	91,042	83,983 8 0	7,058 12 0		—	
B.—Travelling, &c., of Inspectors	10,500	8,494 17 8	2,005 2 4		—	
BB.—Expenses in connection with International Congresses ... ..	13	26 6 3	—		13 6 3	
C.—Salaries of Auditors ...	11,714	10,783 11 7	930 8 5		—	
D.—Travelling, &c., of Auditors	4,000	2,693 17 5	1,306 2 7		—	
E.—Law Costs ... ..	50	—	50 0 0		—	
F.—Inquiries ... ..	1,500	776 15 8	723 4 4		—	
G.—Vaccine Lymph Supply ...	1,630	1,441 5 10	188 14 2		—	
H.1.—Incidental Expenses ...	770	661 3 1	108 16 11		—	
H.2.—Telegrams and Telephones	560	380 1 7	179 18 5		—	
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 13 1	49 6 11		—	
MISCELLANEOUS GRANTS.						
K.—Grants to Voluntary Hospitals in respect of Duty on Spirits ... ..	80	—	80 0 0		—	
L.—Child Welfare, Schools for Mothers, &c. ... ..	14,385	14,369 7 7	15 12 5		—	
M.—Treatment of Venereal Diseases ... ..	7,500	6,541 18 6	958 1 6		—	



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 ...	6,000	4,963 9 10	1,036	10	2	—	—	—
O.—Medical Treatment, &c., of School Children ...	1,660	569 18 7	1,090	1	5	—	—	—
P.—Welfare of the Blind ...	7,500	7,209 0 10	290	19	2	—	—	—
Q.—Treatment of Tuberculosis	43,000	40,093 3 6	2,906	16	6	—	—	—
HOUSING, &c., GRANTS.								
R.—Grants to Local Authorities &c., under Housing (Ireland) Act, 1919 ...	2,500	1,751 3 4	748	16	8	—	—	—
S.—Grants to Municipal Authorities under Government Housing Scheme ...	80,000	80,000 0 0	—	—	—	—	—	—
T.—Grants to persons building or reconstructing Dwelling Houses ...	248,000	232,905 0 0	15,095	0	0	—	—	—
GROSS TOTAL ...£	564,456	529,647 2 4	34,822	3	11	13	6	3
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £34,808 17 8					
U.—Appropriations in Aid ...	11,544	20,952 0 2	Surplus of Appropriations in Aid realized. £9,408 0 2					
NET TOTAL ...£	552,912	508,695 2 2	Total Surplus to be surrendered. £44,216 17 10					

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	—	277 4 9

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

- A.—Transfer of certain Inspectors to other Departments, transfer and retirement of several members of the Clerical Staff, and fall in Bonus rate.
- B.—Reduction in Staff and the general reduction in subsistence rates which became operative from 1st October, 1925.
- BB.—The expenses incurred were made up of an annual subscription of 250 francs to the International Road Congress, the travelling and subsistence allowance of a representative of the Department attending the Imperial Social Hygiene Congress in London, and an Interchange held in Belgium in connection with the Health Organisation of the League of Nations. (Department of Finance Minutes, E. 122/3/25 of 28th April, 1925, and S. 75/24/25 of 29th September, 1925).

- C.—Reduction of two in number of Staff early in the year and fall in Bonus rate.
- D.—Reduction in Staff and the general reduction in subsistence rates from 1st October, 1925.
- E.—No expenses were incurred.
- F.—Few schemes involving Inquiries under the Public Health or other Acts were promoted by Local Authorities.
- G., H.1, H.2 & J.—Expenditure was estimated as closely as practicable in these cases.
- K.—No claims were received.
- M.—In the case of two Local Authorities the grants provided were not claimed as their Schemes did not come into operation.
- N.—A scheme affecting a large Urban Area was withdrawn by the Local Authority, and proposed arrangements for extending the benefits of the Act to elementary schools not classified as “National Schools” were postponed.
- O.—Schemes in large Municipal Areas for which provision was deemed necessary did not mature.
- O.—It was expected that the normal expansion of Schemes, stimulated by the coming into operation of the provisions of the Local Government Act, 1925, applying compulsory notification of Tuberculosis to all districts in the Saorstát, would involve greater expenditure than was actually realized.
- R. & T.—Estimated as closely as practicable on the information available.
- U.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' salaries to be repaid by Local Bodies ...	4,500	6,887	17	9
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies ...	300	1,158	1	1
(c) Fees for renewal of Licences to Private Lunatic Asylums ...	244	283	0	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of the Roads Act, 1920	5,000	7,500	8	5
(e) Salaries of Staff on loan to British Colonial Office for administration of Irish Land (Provision for Sailors and Soldiers) Act, 1919, in the Saorstát ...	1,500	2,174	10	6
(f) Salaries of Officers acting temporarily as Local Government Commissioners, etc. ...	—	2,942	7	10
(g) Casual Receipts ...	—	5	14	7
	£11,544	£20,952	0	2

- (a) Considerable arrears in the audit of Accounts were overtaken during the year, and there was a corresponding increase in the amount of fees collected.
- (b) The expenses of an unusually large number of Inquiries into the administration of their affairs by Local Bodies were repaid.
- (d) Mainly attributable to increases in Clerical Staff and in Inspectorate.
- (e) Period of retention on loan was doubtful.
- (f) The departmental salaries of these Officers which are charged to Subheads A. and C. are refunded and brought to credit as shown.

## EXTRA REMUNERATION (exceeding £50).

A Head of Section (£500-£650) received from the Central Fund £150 for his services as Returning Officer at the election of An Seanad.



The Account includes a sum of approximately £7,889 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, 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, 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, 1926, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT of the REGISTRAR-GENERAL of BIRTHS, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages and Allowances :—				
<i>Original</i> ... £14,326				
<i>Supplementary</i> ... 700				
	15,026	15,014 14 10	11 5 2	—
B.—Travelling Expenses ...	300	239 12 5	60 7 7	—
C.—Superintendent and District Registrars ...	5,280	5,208 7 5	71 12 7	—
D.—Legal Expenses ...	10	5 12 0	4 8 0	—
E.—Incidental Expenses ...	155	139 11 2	15 8 10	—
GROSS TOTAL :—				
<i>Original</i> ... £20,071				
<i>Supplementary</i> ... 700				
	20,771	20,607 17 10	163 2 2	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £163 2 2	
F.—Appropriations in Aid ...	Estimated.	Realized.		
<i>Original</i> ... £5,700				
<i>Supplementary</i> ... 690				
	6,390	11,689 8 6		
NET TOTAL :—				
<i>Original</i> ... £14,371				
<i>Supplementary</i> ... 10				
	£ 14,381	8,918 9 4		
			Total Surplus to be surrendered. £5,462 10 8	

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

- A.—The number of Certified Copies issued to Emigrants to the United States of America was unexpectedly large, and the amount originally voted under this Subhead had to be increased to provide the necessary Staff.
- B.—No inspection was done in the early part of the year, as there was no Officer available for this duty.
- C.—Casual saving.



D.—The expenditure under this Subhead is mainly in connection with prosecutions under the Registration Acts, the number of which it is impossible to forecast.

E.—A close estimate for this Subhead is difficult, as it consists of a number of small items which vary from year to year. Part of the saving (£6 out of £15) is due to the fact that the cost of the Telephone Service fell below the estimate furnished by the Department of Posts and Telegraphs.

F.—The excess is due to the very heavy emigration from this country to the United States of America and the consequent realization of an unexpectedly large amount of fees for Certified Copies supplied in this connection.

The Accounts of other Departments include the sum of £2,175 7s. 1d. in respect of Officers loaned to this Department.

E. P. McCARRON,

*Registrar-General, Accounting Officer.*

GENERAL REGISTER OFFICE, DUBLIN,

21st January, 1927.

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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.*

## DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	12,938	12,850 2 3	87 17 9	—	—	—
B.—Victualling (Net), etc. ...	4,956	3,554 12 5	1,401 7 7	—	—	—
C.—Uniforms, Clothing for Patients, etc. ... ..	1,237	1,021 3 4	215 16 8	—	—	—
D.—Medicines, Surgical Instruments, etc. ... ..	60	38 10 11	21 9 1	—	—	—
E.—Escort and Conveyance of Patients ... ..	40	6 0 9	33 19 3	—	—	—
F.—Allowances to Patients and Gratuities on Discharge	40	39 12 7	7 5	—	—	—
G.—Incidental Expenses ...	310	209 2 5	100 17 7	—	—	—
H.—Telegrams and Telephones ...	60	146 6 2	—	86 6 2	—	—
GROSS TOTAL ...£	19,641	17,865 10 10	1,861 15 4	86 6 2	—	—
FARM AND GARDEN :			Surplus of Gross Estimate over Expenditure.			
Receipts	£554 9 2		£1,775 9 2			
Expenditure	430 19 0		Deficiency of Appropriations in Aid realized.			
Surplus applied in reduction of charge against Subhead B. ...£	123 10 2		£175 10 6			
Deduct :—		Estimated.	Realized.	Net Surplus to be surrendered.		
I.—Appropriations in Aid ...	4,794	4,618 9 6		£1,599 18 8		
NET TOTAL ...£	14,847	13,247 1 4				

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ... ..	10 0 0	15 15 9
Number of Criminal Lunatics estimated for ...		148
Daily Average number of Criminal Lunatics maintained		135



## 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. The saving was partly cancelled by the employment of an extra attendant for seven months of the year, who was not included in the Estimate. (Department of Finance letters dated 19th May, 1925, and 10th September, 1925, No. E.43/1/25).
- B.—Due to average number of patients being less than estimated, and to many attendants not taking their rations in the Asylum on their pass days. The surplus on Farm and Garden was £76 9s. 10d. 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.—Casual variation.
- G.—Due to supplies of free tobacco from Customs and Excise Authorities.
- H.—Due to rent paid to the Department of Post and Telegraphs for Fire Alarm System not being included in Estimate. (Department of Finance letter of 27th July, 1925. Reference S.60/14/25).
- I.—Due to many attendants not taking their rations in the Asylum on their pass days, and to a small reduction in ration rate for half the year for male attendants. (*Cf.* notes on the corresponding savings under Subhead B.).

## APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants and Fitter for rations ...	1,456	929 16 4
Repayment from Government of Northern Ireland ...	3,338	3,688 13 2
	<u>£4,794</u>	<u>£4,618 9 6</u>

T. J. CONSIDINE,  
*Accounting Officer.*

16th November, 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.*

## NATIONAL HEALTH INSURANCE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926 compared with the Sum Granted, for the Salaries and Expenses of the INSURANCE COMMISSION, and for sundry Contributions and Grants in respect of the Cost of Benefits and Expenses of Administration under the NATIONAL HEALTH INSURANCE ACTS 1911 to 1924 (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 ...	89,116	83,286 8 6	5,829 11 6	—
AA.—Actuary ...	1,000	200 0 0	800 0 0	—
B.—Travelling ...	9,650	9,156 0 6	493 19 6	—
C.—Special Inquiries and Services ...	10	—	10 0 0	—
D.—Insurance Stamps ...	550	156 3 10	393 16 2	—
E.—Incidental Expenses ...	280	151 2 6	128 17 6	—
F.—Telegrams—Telephones ...	402	398 12 4	3 7 8	—
<b>CONTRIBUTIONS, BENEFITS, &amp;c.</b>				
<i>I. Statutory Contributions.</i>				
G.1.—Medical and Sanatorium Benefits (Grants in Aid)	38,500	24,972 0 0	13,528 0 0	—
G.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid) ...	140,000	139,973 4 0	26 16 0	—
<i>II. Special Grants.</i>				
H.—Expenses of Members of Insurance Committees...	550	550 0 0	—	—
K.—Losses ...	—	293 14 9	—	293 14 9
<b>GROSS TOTAL ...£</b>	<b>280,058</b>	<b>259,137 6 5</b>	<b>21,214 8 4</b>	<b>293 14 9</b>
			Surplus of Gross Estimate over Expenditure. £20,920 13 7	
			Surplus of Appropriations in Aid realized. £1,523 13 0	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
J.—Appropriations in Aid ...	1,000	2,523 13 0	Total Surplus to be surrendered. £22,444 6 7	
<b>NET TOTAL ... £</b>	<b>279,058</b>	<b>256,613 13 5</b>		

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	700	5,567 18 5



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

- A.—Saving due partly to reduction in Staff, partly to vacancies in the Permanent Staff remaining unfilled and partly to a reduction in the cost of living Bonus.
- AA.—The expenditure under this head was not so great as anticipated. The sum was provided to meet the cost of actuarial work which is being performed on an agency basis by the British Government Actuary. It was anticipated that the cost of valuation of societies would fall in this Financial Year, but owing to delay in apportionment between Great Britain and the Saorstát of Societies' Funds, the work was not completed.
- B.—The saving is due mainly to the reduction in the rates payable for subsistence allowances as from 1st October, 1925.
- D.—The expenditure was not so great as anticipated. A fresh issue of insurance stamps of new design which had been contemplated did not materialise owing to the possibility of a change in the rate of contribution if medical benefit were introduced. Figures for the Estimate are supplied by the Revenue Department.
- E.—Saving due mainly to the fact that a smaller sum than was anticipated was required for advertising.
- G. 1.—The State Grant on contributions of insured persons is provided for under this Subhead, and is drawn from the Vote in January and July in each year. The stamped contribution cards of insured persons do not reach the Department until some considerable time after the expiration of the period estimated for, and it has been found that in respect of the insurance period January, 1922, to July, 1924, the State Grant provided was excessive, due to a falling off in the number of contributions paid during that period.
- In order to adjust the sums overdrawn from the Vote up to the Insurance Period ended July, 1924, the sum due to be drawn in January, 1926, has been waived, and this accounts for the large saving under this Subhead.
- 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 £145 6s. 2d. A warrant for the arrest of the Officer was issued, but it has not been executed as his whereabouts are unknown. (Department of Finance authorities E. 41/1/25, S. 69/3/25).
- One Officer misappropriated £35 8s. 7d. This Officer has since died, but no gratuity was paid to his widow in the circumstances. (Department of Finance authority E. 8/11/24).
- One Officer misappropriated £113. This Officer was convicted and sentenced to nine months' imprisonment. (Department of Finance authorities E. 41/2/25 and S. 69/3/25).
- J.—Part of the excess is made up of a sum received from the British Government in respect of administration expenses in connection with the scheme for the General Practitioner Treatment of discharged disabled ex-service men for the years 1922/23 and 1923/24. The balance of the excess represents a sum greater than was anticipated received under the same heading in respect of the year 1924/25.

## EXTRA RECEIPTS.

	£	s.	d.
Amount received from British Treasury (Pension Liability) in respect of Administration Expenses in connection with General Practitioner Treatment of British ex-Service men for financial years 1922-23, 1923-24, 1924-25 ... ..	646	11	7
Cost of Administration in respect of—			
Exempt Persons (1925) ... ..	£76	2	6
Irish Migratory Labourers ... ..		1	0
Approved Societies (Officers) Guarantee Fund ... ..	19	5	5
		95	8 11
Cost of Managers to Approved Societies—			
No. 122 ... ..	£28	12	10
No. 13 ... ..		7	4 1
		35	16 11
Cost of Administration of Military Forces (International Arrangements)			
Insurance Fund, 1st July, 1923, to 31st December, 1924 ... ..	4,790	1	0
TOTAL ... ..	£5,567	18	5

## EXTRA REMUNERATION (exceeding £50).

An allowance of £64 5s. 2d. was paid to a Junior Executive Officer on loan to North-Eastern Boundary Bureau out of the Temporary Commissions Vote.

This account includes a sum of £2,808 approximately, in respect of salaries, etc., of Staff temporarily lent to other Departments.

J. A. GLYNN,  
*Accounting Officer.*

NATIONAL HEALTH INSURANCE COMMISSION,  
21st December, 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.*



## HOSPITALS AND CHARITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 Infirmaryes ...	223	222 14 7	5 5	—
MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES.				
E.—Female Orphan House, Dublin, Grant in Aid ...	500	500 0 0	—	—
TOTAL ...£	16,728	16,727 14 7		—
Surplus to be surrendered		... £	5 5	

E. P. McCARRON,

*Accounting Officer.*DEPARTMENT OF LOCAL GOVERNMENT  
AND PUBLIC HEALTH.

30th November, 1926.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Expenses of the DEPARTMENT OF EDUCATION in respect of Costs of Administration, Inspection, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.				
Offices in Dublin.				
	£	£ s. d.	£ s. d.	£ s. d.
A. 1.—Salaries, Wages and Allowances ...	86,057	81,882 19 5	4,174 0 7	—
A. 2.—Travelling ...	495	287 13 0	207 7 0	—
A. 3.—Legal Expenses ...	738	683 11 0	54 9 0	—
A. 4.—Rent ...	366	190 8 6	175 11 6	—
A. 5.—Incidental Expenses	2,080	583 17 7	1,496 2 5	—
A. 6.—Telegrams and Telephones ...	508	470 14 0	37 6 0	—
A. 7.—Allowance for Work of Endowed Schools ...	132	132 0 0	—	—
A.A.—National Programme Conference ...	—	441 11 0	—	441 11 0
INSPECTION, ORGANISATION, ETC.				
B. 1.—Salaries ...	64,939	60,901 0 1	4,037 19 11	—
B. 2.—Travelling and Incidental Expenses ...	29,360	22,226 15 4	7,133 4 8	—
GROSS TOTAL ...£	184,675	167,800 9 11	17,316 1 1	441 11 0
			Surplus of Gross Estimate over Expenditure. £16,874 10 1	
Deduct :—		Estimated.	Realized.	
C.—Appropriations in Aid ...	1,607	2,430 16 8	Surplus of Appropriations in Aid realized. £823 16 8	
NET TOTAL ...£	183,068	165,369 13 3	Total Surplus to be surrendered. £17,698 6 9	

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

- A. 1.—Saving due to vacancies in the Staff and to the decline in cost of living Bonus. Provision in the Estimates was based on an index figure of 95 points, whereas the actual payments from 1st September, 1925, to the end of the financial year were governed by 90 points.
- A. 2.—Considerably less travelling was undertaken by the Minister and Higher Officials than was anticipated when the Estimates were submitted.



- A. 3.—It is difficult to estimate accurately the amount required for Counsel's fees, stamps on Deeds, etc. No legal expenses were incurred by the Secondary and Endowed Schools Branches during the year.
- A. 4.—The grant included a sum of £175 to meet rents normally falling on the Secondary Branch. These charges have been taken over by the Board of Public Works.
- A. 5.—The grant includes £1,400 for Secondary Branch to meet charges for repairs, lighting, coal, postage, small stores, etc. During the year these services were allocated to the Board of Works, Stationery Office, or Department of Posts and Telegraphs. Hence saving on this Vote.
- A. 6.—A re-arrangement of the Telephone Installations in some of the Branches resulted in a saving under this head.
- A.A.—National Programme Conference. No provision was made in the Estimates for this service, but the expenditure was duly authorized by the Minister for Finance, a special Subhead A.A. being opened (Department of Finance letter E. 47/4/25 of 26/3/26).
- B. 1.—Saving due to the same causes as explained under A. 1.
- B. 2.—Reduction in expenditure due to vacancies in Staff, to the curtailment of school inspection owing to Irish Course and also to the unavoidable postponement of a rearrangement of Inspection Districts (Primary Branch), resulting in savings under the head of removal expenses.
- C.—The receipts under Appropriations in Aid are abnormal. They include £720, being a refund in respect of services of an Officer on loan; and a sum of £105 from the Department of Posts and Telegraphs in respect of rent of Talbot House and 29 Marlborough Street, occupied by portion of Staff of that Department.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Amount payable for service of Commercial Teacher ...	120	120	0	0
Receipts from Church Temporalities Fund ...	1,482	1,482	0	0
Refund in respect of services of an officer on loan ...	—	720	0	0
Rents received in respect of premises occupied by Department of Posts and Telegraphs	—	105	8	8
Miscellaneous Receipts ... ..	5	3	8	0
	<u>£1,607</u>	<u>£2,430</u>	<u>16</u>	<u>8</u>

## EXTRA REMUNERATION (exceeding £50).

- A. 1.—A Junior Executive Officer (Acting Higher Executive Officer) received from the Department to which he is loaned an Allowance amounting to £183 6s. 5d.; and two Watchmen each received a pension of £70 4s. per annum from the Vote for Superannuation and Retired Allowances.
- B. 1.—Two Inspectors (Technical Instruction) received sums of £67 12s. 9d. and £57 12s. from the Votes for Secondary Education and the Civil Service Commission as fees for acting as Examiners.

SEÓSAMH Ó NÉILL,

*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
17th January, 1927.

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.*

## PRIMARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Expenses of PRIMARY 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.
TRAINING COLLEGES.				
A.1.—Training Colleges under Private Management ...	64,950	64,119 8 8	830 11 4	—
A.2.—Prizes and Grants ...	1,050	905 10 0	144 10 0	—
A.3.—Preparatory Colleges :— Original ... Nil Supplementary ... £1,000	1,000	97 6 0	902 14 0	—
MODEL SCHOOLS.				
B.1.—Central Model Schools ...	1,177	1,068 10 6	108 9 6	—
B.2.—Metropolitan, District, and Minor Model Schools	2,307	2,286 1 8	20 18 4	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation :— Original £3,024,000 Supplementary 26,000	3,050,000	3,030,290 12 9	19,709 7 3	—
C.2.—Pupil Teachers, Monitors, and Travelling Expenses of Teachers and Monitors attending Annual Examinations, and cost of Examination for Scholarships from Primary to Secondary Schools ...	21,000	16,040 16 8	4,959 3 4	—
C.3.—Expenses of Teachers attending Instructional Courses in Irish ...	48,000	42,984 16 0	5,015 4 0	—
C.4.—Retiring Gratuities ...	400	—	400 0 0	—
C.5.—Incidentals ...	1,156	905 0 8	250 19 4	—



Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
C.6.—Free Grants of School Requisites :— Original ... £200 Supplementary 450	£ 650	£ s. d. 98 17 6	£ s. d. 551 2 6	£ s. d. —
C.7.—Evening Elementary Schools :— Original ... £5,000 Supplementary 2,000	7,000	6,986 6 5	13 13 7	—
C.8.—Junior Assistant Mistresses, Workmistresses, etc.	232,500	229,218 13 6	3,281 6 6	—
C.9.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-offices ...	13,800	13,172 0 4	627 19 8	—
C.10.—Equipment Grants, etc.	300	189 7 11	110 12 1	—
C.11.—Teachers' Residences ...	4,000	3,288 14 1	711 5 11	—
D.—SUPER ANNUATION, ETC., OF TEACHERS (GRANTS IN AID) ...	56,737	56,737 0 0	—	—
	£ 3,506,027	3,468,389 2 8	37,637 17 4	—
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	9,550	—	9,550 0 0	—
GROSS TOTAL :— Original £3,476,577 Supplementary 19,900	3,496,477	3,468,389 2 8	28,087 17 4	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £28,087 17 4	
E.—APPROPRIATIONS IN AID ...	745	823 4 3	Surplus of Appropriations in Aid realized. £78 4 3	
NET TOTAL :— Original £3,475,832 Supplementary 19,900	£ 3,495,732	3,467,565 18 5	Total Surplus to be surrendered. £28,166 1 7	

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

A.1.—Casual fluctuation.

A.2.—The claims from trained teachers for £10 grants for Irish were less than anticipated.

A.3.—It was not found possible in the interval between the granting of the Supplementary Vote and the close of the financial year to complete the works provided for.

B 1.—Saving due to a vacancy for a special teacher (not to be filled), to decline in cost of living bonus, and casual savings on school requisites, etc.

B.2.—Saving due to fewer demands for School requisites than were expected.

C.1.—A Supplementary Vote of £26,000 was provided to meet the claims of the Christian Brothers' Schools as from August, 1925, but when the claims were actually submitted it was found necessary to refer several to the Inspectors for special reports. Consequently it was not possible to issue a number of the grants before the close of the financial year.

C.2.—During the year the regulations governing the appointment of Monitors and Pupil Teachers were revised, and it was decided to discontinue appointments of the former. Hence saving in expenditure.

Small sums (£1 5s. and 18s.) were overpaid to two Monitors in the year 1923-24, and, as efforts to recover these amounts were not successful, the authority of the Minister for Finance was received to write off the items as irrecoverable. Department of Finance, S. 20/5/26, of 26th July, 1926.

C.3.—Although a sum of £48,000 appears in the Estimate, the Department was limited to £47,000, as per Department of Finance, S. 20/10/25, of 27th April, 1925. The saving is due to economies effected in the travelling, etc., charges of the teachers who attended the Course.

C.4.—No claim for a retiring gratuity matured during the year.

C.5.—One van service (£120 per annum) was discontinued. A few claims were outstanding at the close of the financial year.

C.6.—As explained under C.1., when the Christian Brothers' Schools were taken into connection it was not found possible to complete all the formalities before the close of the year 1925-26. A supplementary sum of £450 was granted to provide free requisites for these schools, but the claims were not received until the ensuing financial year.

C.8.—This saving is chiefly due to the failure of Managers to claim refund of the Employers' Contributions under the Unemployment Insurance Act, 1920.

C.9.—A number of Managers did not present claims.

C.10.—Revision of the School Programme led to a temporary suspension of these grants.

C.11.—Payments somewhat in arrear.

E.—Excess due to unexpected receipts for grazing of lands, etc., at Marlborough Hall, £68 19s. Department of Finance, S. 22/8/25 of 20th July, 1926.

APPROPRIATIONS IN AID.	Estimated.	Realized.		
	£	£	s.	d.
Fees from candidates for admission to Training Colleges ..	450	348	10	0
Miscellaneous Receipts ... ..	295	474	14	3
	<u>£745</u>	<u>£823</u>	<u>4</u>	<u>3</u>



## EXTRA REMUNERATION (exceeding £50).

B.1.—The Medical Attendant, Central Model Schools, who received £40 under the Subhead, received 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,

19th January, 1927.

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.*

PRIVATE CONTRIBUTION FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION  
IN THE YEAR 1925-26.

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
				<u>£10,214</u>	<u>2</u>	<u>1</u>





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

- A.1.—Owing to the issue of new rules and a change in the system of examinations it was not possible to form a more accurate idea of the amount to be paid.
- A.2.—Saving occurred as the result of a new method of payment of these Grants. It was not safe to estimate more closely.
- A.3.—Casual excess—sanctioned by Department of Finance minute of 5/2/26 (F. 153/9/25).
- B.—Casual saving. A margin was provided to meet contingencies in connection with teaching service.
- C.—There were five sections under this Subhead. Each one showed a casual saving on account of the number of students presenting themselves for examination being smaller than was anticipated.
- D.—Saving represents value of renewals of Scholarships relinquished on account of students having become ineligible.
- E.—Saving occurred through the number of teachers who attended the Summer Courses being less than was anticipated.
- F.—This Subhead represented a new provision made for the first time. A scheme for regulating the expenditure of the sum voted was submitted to Department of Finance on 27/3/25, and was approved by Minute of 7/10/25 (S. 18/9/24). Certain proposed revisions and alterations of the scheme caused much delay until eventually no payment was made out of the Grant.
- G.—Surplus was due to the fees from students, choirs and orchestras, amounting to more than was anticipated. The amount includes a sum of £18 refunded in respect of a payment made in a prior year.

APPROPRIATIONS IN AID.				Estimated.	Realized.
				£	£ s. d.
Repayment of Advances and	<i>Original</i>	... £850			
Examination Fees of Students	<i>Supplementary</i>	... 400		1,250	1,289 15 3
Sum payable out of Local Taxation (Customs & Excise)					
Duties	...	...		35,390	35,390 14 10
Recovery of overpayment made in a prior year	...	...		—	18 0 0
				<u>£36,640</u>	<u>£36,698 10 1</u>

W. F. BUTLER,  
*Accounting Officer.*

1 Hume Street, Dublin,  
22nd December, 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.*

## TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
compared with the Sum Granted, for the Expenses connected with  
TECHNICAL INSTRUCTION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Trade and Industrial Scholarships ...	900	175 18 8	724 1 4	—	—	—
B.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	70,820	58,120 12 3	12,699 7 9	—	—	—
C.—Grants to Local Committees of Technical Instruction ...	49,915	42,405 10 6	7,509 9 6	—	—	—
D.—Miscellaneous Technical Instruction Services	11,558	10,301 1 1	1,256 18 11	—	—	—
E.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	72,500	67,510 8 0	4,989 12 0	—	—	—
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	1,750	1,383 9 2	366 10 10	—	—	—
G.—Examinations in Courses of Instruction conducted in Technical Schools ...	675	730 16 5	—	—	55 16 5	5
GROSS TOTAL ...£	208,118	180,627 16 1	27,546 0 4	—	55 16 5	5
			Surplus of Gross Estimate over Expenditure. £27,490 3 11			
Deduct—						
H.—Appropriations in Aid ...	Estimated 40,398	Realized 40,448 15 10	Surplus of Appropriations in Aid realized. £50 15 10			
NET TOTAL ...£	167,720	140,179 0 3	Total Surplus to be surrendered. £27,540 19 9			



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

- A.—No Scholarships were awarded in 1925-26, as the question of the revision of the Scheme for Trade and Industrial Scholarships in the light of a proposed General Scheme of Scholarships was under consideration and had not been decided.
- B.—Savings due to reduction in the cost of living figure; and to the fact that a large sum in respect of Temporary Additional Remuneration payable to Local Committees had to be withheld owing to the delay in complying with certain legal requirements.
- C.—Owing to local administrative difficulties the Department were not in a position to pay in full, within the financial year, the grants due to Local Committees.
- D.—Supplies to the various Institutions cost less than anticipated; no candidate applied for examination for Teachers' Qualifications and consequently no expenditure was incurred under this head; and certain other activities were curtailed during the year.
- E.—Owing to the organisation of Summer Courses in Irish by the Primary Education Branch, the demand for Teachers' classes was not so great as in previous years; and the attendance at other Irish classes, on which grants were payable, did not prove to be as high as was anticipated.
- F.—During the year a number of schools came under the control of the Primary Branch of the Department of Education, and consequently they ceased, under the regulations, to be eligible for grants in respect of Drawing and Manual Instruction from the Vote for Technical Instruction.
- G.—Excess due to the large increase in the number of entries for examinations. (Department of Finance letter No. S. 60/1/26 of 22nd January, 1926).
- H.—Excess mainly due to the large increase in the number of entries for examinations

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
		£	£	s. d.
Fees of Candidates for Examinations ... ..	405	478	3	0
Fees from the Irish Training School of Domestic Economy (£600) and from the Killarney School of Housewifery (£150) ... ..	750	719	0	0
Receipts from Church Temporalities Fund ... ..	39,243	39,243	0	0
Miscellaneous Receipts ... ..	—	8	12	10
	<u>£40,398</u>	<u>£40,448</u>	<u>15</u>	<u>10</u>

## EXTRA REMUNERATION (exceeding £50).

From the Vote for the Civil Service Commission a Teacher in the Irish Training School of Domestic Economy received £62 17s. for services as Examiner at Civil Service Examinations.

SEÓSAMH Ó NÉILL,

*Secretary and Accounting Officer.*

21st December, 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.*

## SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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, including sundry Grants in Aid, administered by the DEPARTMENT OF EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
INSTITUTIONS OF SCIENCE AND ART.								
A. 1.—Salaries, Wages, and Allowances ... ..	58,059	45,446 15 9	12,612	4	3	—		
A. 2.—Travelling ... ..	290	133 10 11	156	9	1	—		
A. 3.—Incidental Expenses ...	1,114	779 12 4	334	7	8	—		
A. 4.—Telegrams and Telephones ... ..	290	236 5 11	53	14	1	—		
NATIONAL MUSEUM.								
A. 5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—			—		
A. 6.—Fittings, Materials, &c.	250	161 19 2	88	0	10	—		
NATIONAL LIBRARY.								
A. 7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—			—		
SCHOOL OF ART.								
A. 8.—Accessories, Models, and Materials ... ..	350	326 9 0	23	11	0	—		
A. 9.—Scholarships, Prizes, &c.	774	529 18 11	244	1	1	—		
COLLEGE OF SCIENCE.								
A. 10.—Purchase of Apparatus, Chemicals, &c. (Grant in Aid) ... ..	2,000	2,000 0 0	—			—		
A. 11.—Maintenance of Machinery ... ..	50	—	50	0	0	—		
A. 12.—Examinations, Scholarships, Prizes, &c. ...	6,028	3,632 13 4	2,395	6	8	—		
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	72,805	56,847 5 4	15,957	14	8	—		



## 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 ...	2,429	2,120 13 1	308 6 11	—
B.2.—Travelling ...	250	247 19 8	2 0 4	—
B.3.—Incidental Expenses ...	40	39 19 5	7	—
<b>TOTAL FOR GEOLOGICAL SURVEY ...£</b>	<b>2,719</b>	<b>2,408 12 2</b>	<b>310 7 10</b>	<b>—</b>
<b>AN COMHAR DRAMIOCHTA.</b>				
C.—Grant in Aid to An Comhar Dramiochta...	600	600 0 0	—	—
<b>GROSS TOTAL ...£</b>	<b>76,124</b>	<b>59,855 17 6</b>	<b>16,268 2 6</b>	<b>—</b>
			Surplus of Gross Estimate over Expenditure.	
			£16,268 2 6	
			Deficiency of Appropriations in Aid realized.	
			£1,176 13 2	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Net Surplus to be surrendered.	
D.—Appropriations in Aid ...	3,535	2,358 6 10		
<b>NET TOTAL ...£</b>	<b>72,589</b>	<b>57,497 10 8</b>	<b>£15,091 9 4</b>	

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

- A. 1.—The savings under this Subhead are due to the large number of vacancies on the Staff of the Science and Art Institutions and to the fall in the cost of living figure.
- A. 2.—Owing to the vacancies on the various Staffs the normal travelling had to be curtailed.
- A.3.—The College of Science activities were much reduced owing to the proposed change in the administration of the College.
- A.4.—The cost of Telephones was less than anticipated.
- A.6.—The Workshop Staff was to a great extent occupied in restoring and repairing cases and specimens damaged by continual removals owing to the occupation of part of the Museum by the Dáil, and no new cases were purchased or made during the year.
- A.8.—Materials for models were not required to the extent anticipated.

A.9.—The number of Summer Courses which it was found desirable to hold was smaller than that originally contemplated.

A.11.—Maintenance of machinery called for no work which could not be done by the regular Staff of the College.

A.12.—Pending changes in the administration of the College of Science caused a considerable curtailment of the usual activities of the College, and the number of Summer Courses which it was found desirable to hold was smaller than that originally contemplated.

B.1.—Savings due to vacancies on Staff and to fall in cost of living figure.

B.2.—Casual saving.

D.—Deficiency due to decrease in number of students attending College of Science.

APPROPRIATIONS IN AID.	Estimated.	Realized.		
	£	£	s.	d.
Fees for Tuition in School of Art and College of Science ...	2,250	912	11	6
Sundry Receipts ... ..	10	22	4	0
Receipts from Church Temporalities Fund (formerly payable from Endowment Fund of the Department of Agriculture) ... ..	1,275	1,275	0	0
Amount paid by Department of Agriculture for services of Acting Lecturer—College of Science ... ..	—	148	11	4
	£3,535	£2,358	6	10

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

From this Vote two Lecturers in the College of Science received £100 each for extra duties during the year 1925-26, and £6 19s. 0d. and £5 9s. 6d. from the Vote for Technical Instruction for acting as Examiners at Technical School Examinations. In addition, one of the Lecturers received £26 5s. 0d. from the Vote for the Department of Industry and Commerce for duties as Chief Gas Examiner.

From this Vote a Teacher in the School of Art received £20 for Summer Course Work. This teacher also received £37 11s. 6d. from the Vote for Secondary Education for acting as Examiner at Intermediate Examinations.

From the Vote for Secondary Education a Professor and a Lecturer in the College of Science received £57 15s. 0d. and £55 2s. 0d. respectively, for acting as Examiners at Intermediate Examinations. The Professor also received £4 2s. 6d. from the Vote for Technical Instruction for acting as Examiner at Technical School Examinations; and the Lecturer received £104 2s. 6d. from the Vote for the Civil Service Commission, and £9 13s. 6d. from the Vote for the Department of Agriculture for services as Examiner under these Departments.

From the Vote for the Department of Agriculture a Lecturer in the College of Science received an allowance of £250 for acting as Principal of the Albert Agricultural College. In addition he received free house, fuel and light.

From the Vote for the Ministry of Education, Northern Ireland, the Headmaster, School of Art, received £87 9s. 0d. for acting as Examiner under that Ministry.

SEÓSAMH Ó NÉILL,

*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
18th December, 1926.

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., 1925-26.

		Purchase of Specimens for Museum.	Purchase of Books for National Library.	Purchase of Apparatus, &c., for College of Science.
		£ s. d.	£ s. d.	£ s. d.
Balance on 1st April, 1925	...	892 18 4	470 10 5	4,260 14 5
Grants in Aid, 1925-26	... ..	1,000 0 0	2,600 0 0	2,000 0 0
TOTAL	... ..	1,892 18 4	3,070 10 5	6,260 14 5
Expenditure, 1925-26	... ..	746 9 0	2,459 9 10	1,065 18 1
Balance on 31st March, 1926	... £	1,146 9 4	611 0 7	5,194 16 4

STATEMENT OF SECURITIES held on 31st March, 1926, 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 Ó NÉILL,  
*Accounting Officer.*

## REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (Children Act, 1908).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
INSPECTOR'S OFFICE.				
A.—Salaries, Wages, and Allowances ...	3,624	3,731 5 7	—	107 5 7
B.—Travelling Expenses ...	400	319 15 1	80 4 11	—
C.—Incidental Expenses ...	77	95 4 10	—	18 4 10
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories	2,896	2,146 17 0	749 3 0	—
E.—Maintenance in Industrial Schools ...	97,689	97,808 10 8	—	119 10 8
F.—Places of Detention ...	576	504 11 9	71 8 3	—
GROSS TOTAL ...£	105,262	104,606 4 11	900 16 2	245 1 1
			Surplus of Gross Estimate over Expenditure. £655 15 1	
			Surplus of Appropriations in Aid realized. £1,333 0 11	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	2,800	4,133 0 11	Total Surplus to be surrendered. £1,988 16 0	
NET TOTAL ...£	102,462	100,473 4 0		

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

A.—Excess is due to (a) filling a vacancy on the Clerical Grade by transfer of an Officer who was on a higher scale than his predecessor; (b) increased Commission paid to Collectors of Parental Money owing to the amount collected being greater than estimated :—*vide* Subhead G. These increases were modified by reduction in the Bonus.

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 are as follows :—

Subhead	Estimated No.	Actual No.
D.	138	102
E.	5,016	5,022
F.	5	3

Under Subhead F. the reduction in Bonus contributed to the decrease.



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

EXTRA REMUNERATION (exceeding £50).

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

SEÓSAMH Ó NÉILL,  
*Accounting Officer.*

ROINN OIDEACHAIS,  
(DEPARTMENT OF EDUCATION),  
30th November, 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.*

## NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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 ...	2,973	2,796 16 10	176 3 2	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	100	81 5 2	18 14 10	—
D.—Incidental Expenses ...	345	387 13 0	—	42 13 0
TOTAL ...£	4,418	4,265 15 0	194 18 0	42 13 0

Surplus to be surrendered ... .. £152 5 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	13	2 8 3
Receipts from Sale of Catalogues payable to Stationery Office ...		5 12 0

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

- A.—Saving due to vacancy on Staff and reduction in cost of living Bonus.  
C.—Cannot be accurately estimated.  
D.—Cannot be accurately estimated. Excess due to expenses in returning pictures on loan from National Gallery, London.

LUCIUS O'CALLAGHAN,

*Accounting Officer*

NATIONAL GALLERY,  
18th December, 1926.

## GRANT IN AID ACCOUNT.

		£ s. d.
Balance from 1924-25 ...	...	307 18 0
Grant in Aid, 1925-26 ...	...	1,000 0 0
		<u>1,307 18 0</u>
Expended, 1925-26 ...	...	1,110 10 0
Balance to 1926-27 ...	...	<u>£197 8 0</u>

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*



## DEPARTMENT OF AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF AGRICULTURE, and of certain Services administered by that Department, including sundry Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ... ..	104,940	100,000 10 5	4,939	9 7	—	—
B.—Travelling ... ..	12,700	11,914 4 7	785	15 5	—	—
C.—Incidental Expenses ... ..	1,285	1,469 17 1	—	—	184	17 1
D.—Telegrams and Telephones	1,650	1,434 19 4	215	0 8	—	—
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	11,450	8,632 12 10	2,817	7 2	—	—
E.2.—Veterinary Research ...	3,075	3,176 5 3	—	—	101	5 3
E.3.—Subscriptions, etc., to International Research Organisations ...	930	418 15 0	511	5 0	—	—
E.4.—Special Investigations, Inquiries and Reports ...	6,112	6,357 14 6	—	—	245	14 6
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ... ..	54,697	54,882 0 3	—	—	185	0 3
F.2.—Grants to private Agricultural Schools, etc. ...	11,230	8,425 10 9	2,804	9 3	—	—
F.3.—Veterinary College ...	6,853	6,961 17 3	—	—	108	17 3
F.4.—Grants to Universities for teaching in Agricultural Subjects ... ..	1,100	1,100 0 0	—	—	—	—
F.5.—Supplementary Scholarships in Agriculture ...	250	291 19 6	—	—	41	19 6
F.6.—Courses, Educational Tours, etc., for Instructors and others ...	—	310 17 1	—	—	310	17 1
G.1.—Improvement of Flax-Growing ... ..	3,605	2,796 16 2	808	3 10	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
G.2.—Improvement of Milk Production ... ..	18,252	16,198 4 3	2,053	15	9	—		
G.3.—Improvement of Live Stock ... ..	5,150	4,089 15 6	1,060	4	6	—		
H.1.—County Committees of Agriculture (General Grants) ... ..	58,000	44,916 0 0	13,084	0	0	—		
H.2.—County Committees of Agriculture (Special Grants) ... ..	32,672	22,865 10 8	9,806	9	4	—		
I.—Special Agricultural, etc., Schemes in Congested Districts ... ..	27,260	36,320 9 2	—			9,060	9	2
J.—National Stud ... ..	5	—	5	0	0	—		
K.1.—Agricultural Societies and Shows ... ..	1,468	1,282 6 5	185	13	7	—		
K.2.—Contribution to Irish Agricultural Organisation Society ... ..	4,000	4,000 0 0	—			—		
L.—Botanic Gardens ... ..	10,166	9,473 4 0	692	16	0	—		
M.1.—Miscellaneous Work ... ..	6,097	5,193 8 0	903	12	0	—		
M.2.—Fees for Reports on Agricultural Conditions, etc. ... ..	1,870	1,779 7 2	90	12	10	—		
M.3.—Printing of Special Departmental Publications ... ..	250	1,964 10 9	—			1,714	10	9
M.4.—Loans for Agricultural Purposes ... ..	19,000	27,906 12 4	—			8,906	12	4
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.								
N.1.—Diseases of Animals Acts (including Grants-in-Aid) ... ..	18,672	18,137 5 5	534	14	7	—		
N.2.—Bovine Tuberculosis Order, 1914 ... ..	5,000	4,816 5 5	183	14	7	—		
N.3.—Horse Breeding Act, 1918 ... ..	270	294 16 1	—			24	16	1
N.4.—Live Stock Breeding Act, 1925 ... ..	8,225	5,977 13 5	2,247	6	7	—		
O.1.—Agricultural Produce (Eggs) Act, 1924, etc. ... ..	8,446	5,323 13 11	3,122	6	1	—		
O.2.—Dairy Produce Act, 1924, etc. ... ..	21,134	9,468 14 9	11,665	5	3	—		



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.3.—Black Scab in Potatoes Orders, etc. ...	2,663	3,518 13 0	—	855 13 0
O.4.—Weeds and Seeds Act, etc.	1,020	886 14 1	133 5 11	—
O.5.—Sale of Food and Drugs Act, etc. ...	1,600	1,436 18 7	163 1 5	—
O.6.—Fertilisers and Feeding Stuffs Acts ...	50	—	50 0 0	—
O.7.—Compulsory Tillage Regulations:— Allotments ...	1,500	1,709 3 0	—	209 3 0
GROSS TOTAL ...£	472,647	435,733 5 11	58,863 9 4	21,949 15 3
			Surplus of Gross Estimate over Expenditure. £36,913 14 1	
			Surplus of Appropriations in Aid realized. £5,098 14 6	
Deduct:—	Estimated.	Realized.		
P.—Appropriations in Aid ...	114,881	119,979 14 6	Total Surplus to be surrendered. £42,012 8 7	
NET TOTAL ...£	357,766	315,753 11 5		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	2,274 19 3

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

A.—Savings due to vacancies and changes in Staff and to reduction in cost of living Bonus.

B.—Owing to the large number of travelling officers the expenditure cannot be accurately forecast.

C.—Excess due to unforeseen expenditure in advertising new legislation in Great Britain and to the necessity for more advertising in connection with the Live Stock Breeding Act than had been anticipated. (Department of Finance, 6th November, 1926, S. 60/26/26).

D.—The cost of telephones was less than anticipated.

E.1.—Pending settlement of the future of the Albert Agricultural College, the reconstruction and enlargement of buildings to be erected on the College property for the Seed Propagation Division was not proceeded with, causing a saving of £2,000. A vacancy in the Plant Diseases Division, the seconding of the Animal Nutrition Research Officer to the College of Science, and minor variations account for the remainder.

E.2.—Excess due to having to meet in the current year expenditure which it had been expected would have been discharged before 31st March, 1925. (Department of Finance, 9th December, 1926, S/60/31/26).

E.3.—The proposed appointment of a permanent representative on the Committee of the International Institute of Agriculture could not be proceeded with (saving of £200); whilst subscriptions to various organisations did not mature for payment until the following year (saving of £200); and casual variations in travelling expenses account for the balance.

- E.4.—The cost of the Sugar Beet experiments proved to be about £628 more than anticipated, but this was partly offset by the fact that no grants to Tobacco Experiments matured during the year and that there were minor savings on the Bonus and expenses of the Expert and on miscellaneous investigations, etc. (Department of Finance, 13th August, 1926, S.60/32/25).
- F.1.—There is considerable difficulty in attempting to forecast expenditure on the Farms and Schools; and in the event the actual cost proved to be very slightly higher than the grant. (Department of Finance, 3rd December, 1926, S.60/28/26).
- F.2.—Sundry abatements had to be made in the grants to the Rural Domestic Economy Schools, as the method of financing them had to be modified when they became a Vote Service. This involved a saving of £940, while there were also savings on maintenance of equipment (£220) and other maintenance expenses. The erection of buildings, etc., at Copsewood Agricultural School proceeded more slowly than had been anticipated, and only £700 was spent out of a provision of £2,000 for this purpose.
- F.3.—The expenditure on maintenance of buildings was about £170 in excess of the provision, as it was considered desirable to proceed with further painting work than had been originally intended. (Department of Finance, 8th December, 1926, S/60/30/26).
- F.5.—Payments amounting to £43 5s. 0d., which it had been expected would have been discharged before 31st March, 1925, fell into this year. (Department of Finance, 23rd August, 1926, S.60/7/26).
- F.6.—Expenditure on Educational Tours in England and Belgium was specially sanctioned for this year. (Department of Finance, 13th August, 1926, S.90/15/25).
- G.1.—The necessity for the training of scutchers did not arise, and experiments were proceeded with on a smaller scale than had been originally proposed.
- G.2.—Saving due to the failure of Cow Testing Associations to earn the full amount of grants anticipated, to the impossibility of securing a sufficient number of high-class bulls owing to the prevalence of Foot and Mouth Disease in Great Britain, to economies effected in travelling expenses owing to reorganisation of officers' districts, etc.
- G.3.—The full number of stock bulls and pigs could not be procured owing to the prevalence of Foot and Mouth Disease in Great Britain, and the full number of nominations available under the Irish Draught Horse Scheme was not taken up.
- H.1.—The County Committees did not need to draw on the balances due to them to the extent anticipated.
- H.2.—Savings due to vacancies in staffs of County Committees and to fall in Bonus. The estimate for grants for Winter Agricultural Classes proved too high by about £590, as the classes were not extended as anticipated.
- I.—The excess on this Subhead, which has been sanctioned by the Department of Finance (21st December, 1926, S.60/5/26), was mainly due to the extension of the Special Live Stock Schemes, which became necessary owing to the number of bulls rejected under the Live Stock Breeding Act, and owing to special measures being necessary for increasing and improving stocks of pigs. Travelling expenses were in excess of the estimate, as these schemes required additional travelling on the part of local officers.
- Savings occurred on salaries owing to unfilled vacancies and fall in Bonus, on Veterinary Dispensaries, and on purchase of fencing materials.
- K.1.—Certain Societies did not qualify for grants, and the cost of the Department's Educational Exhibit was less than anticipated.
- L.—Saving due to vacancy for Keeper, minor variations in the subordinate staff, and fall in Bonus.
- M.1.—One vacancy remained unfilled, as no qualified candidate was available, and two other vacancies were filled only for the latter half of the year, with a consequent saving in salaries and travelling expenses. It proved impossible to get the full number of farmers to keep costings accounts, and to put in full operation plans for publicity. No pupils offered themselves for training in Cheesemaking.



- M.2.—Casual saving due to deaths or illness of Officers furnishing reports.
- M.3.—It became necessary during the year to put in hands at once the printing of Volume I. of the Dairy Cattle Register, at a cost of £1,145; the cost of the Department's Journal was higher than expected, and the demand for Agricultural Leaflets necessitated reprinting them in larger numbers than had been provided for. (Department of Finance, 17th August, 1926, S.60/16/26).
- M.4.—The rejection of a considerable number of bulls under the Live Stock Breeding Act made it necessary to advance an additional number of loans for the purchase of good class sires. It was also considered advisable to provide additional facilities for loans for Hand Sprayers with a view to the adequate protection from blight of the potato crop in the Congested Districts. (Department of Finance, 29th October, 1926, S.60/19/25).
- N.1.—Savings occurred on Ship Inspectors' wages, as sailings were not resumed at a few small ports. Owing to the fall in cost of living Bonus, a further saving took place, and the expenditure on uniforms was smaller than anticipated.
- N.2.—Expenditure on this Subhead cannot be exactly estimated, as the payments made are in recoupment of part of the expenses of Local Authorities and the charge on the Vote will therefore depend on (1) the extent to which those Authorities exercise their powers under the Order, and (2) the promptitude with which they submit their claims.
- N.3.—More inspections were required than had been anticipated, and a referee had to be employed in one case. (Department of Finance, 25th March, 1926, S.60/15/26).
- N.4.—As this was a new service, the estimate for Travelling Expenses and General Expenses was somewhat conjectural; the necessary travelling was done with a saving of about £1,500; only two meetings of the Consultative Council were found necessary, and appeals were less than had been anticipated.
- O.1.—As this was also a new Service, the estimate was in many directions conjectural. Furthermore, the Act was not put into operation as soon as expected, a full staff was not available during the year, and the Advisory Committee was not required to meet as frequently as was thought would be necessary.
- O.2.—This was also a new Service. The Act was less fully in operation during the year than was contemplated when the estimate, which was necessarily somewhat conjectural, was prepared.
- O.3.—A number of payments in respect of a scheme in operation in 1924-25 for the purchase and resale of seed potatoes immune from Black Scab Disease were not made until the current year, and in addition, the cost of inspection of disease-free seed potatoes in the Free State proved higher than had been expected. (Department of Finance, 3rd November, 1926, S.60/18/26).
- O.4.—It was not possible to get the full number of Inspectors for the complete period provided for, with a consequent saving in wages and travelling expenses.
- O.5.—Provision was made for proposed increases in salaries, but these proposals were deferred; travelling was not required to the extent anticipated, and the purchase of samples was not done to the extent estimated.
- O.6.—This is in the nature of a token provision and has been reduced to £10 in 1926-27. No necessity for expenditure arose in the year.
- O.7.—In the most important of the outstanding cases of compensation for seizure of lands required for allotments, a judicial decision compelled the Department to pay a much larger sum as compensation than had been expected. (Department of Finance, 26th March, 1926, S.60/14/26).
- P.—Receipts in respect of operations under Subhead E.1. are difficult to anticipate, and proved to be in excess of the Estimate.

Receipts from sale of vaccine at the Veterinary Research Laboratory (Subhead E.2) have been steadily rising. Receipts from individual farms (Subhead F.1) are in some cases in excess of, and in others lower than the estimate. The total, however, shows an excess of over £1,300. These receipts are very difficult to forecast.

There were fewer students at the Royal Veterinary College (Subhead F.3) than had been expected.

Receipts from the sales of seeds, manures, live stock, etc. (Subhead I.) were in excess of estimate, partly through an original underestimate of the probable receipts, and partly on account of the extension of the Live Stock Schemes.

Receipts from sale of fencing materials, including fencing loans (Subhead I.), exceeded the estimate owing to more material being sold for cash than was expected.

Receipts from Agricultural Loans (Subhead M.4) were paid more punctually than had been expected, and are consequently in excess of the estimate.

Owing to the Agricultural Produce (Eggs) Act (Subhead O.1) and the Dairy Produce Act (Subhead O.2) not being in operation as soon as expected, the estimate proved to be considerably in excess of the amounts realized.

Miscellaneous Receipts were considerably in excess of the estimate, mainly owing to receipts in connection with sale of disease-free seed potatoes (Subhead O.3) falling into this year.

## APPROPRIATIONS IN AID.

	Estimated	Realized.		
	£	£	s.	d.
Seed Testing Fees, sale of pure line seed, etc. (Subhead E.1)	1,393	2,008	4	11
Grazing Rents at Veterinary Research Laboratory (Subhead E.2) ... ..	100	337	8	7
Students' Fees, sale of live stock, farm produce, rents, etc. (Subhead F.1), viz. :—				
Albert Agricultural College ... ..	8,000	7,738	18	11
Athenry Agricultural Station ... ..	4,000	6,216	8	1
Ballyhaise Agricultural Station ... ..	4,500	4,007	2	9
Chantilly Stud Farm ... ..	400	636	0	8
Clonakilty Agricultural Station ... ..	3,000	3,671	1	4
Munster Institute ... ..	5,000	4,015	14	11
Students' and other Fees—Veterinary College (Subhead F.3)	1,360	976	17	0
Sale of produce of Flax experimental plots (Subhead G.1) ...	100	58	10	9
Sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees (Subhead G.2) ...	1,250	1,401	16	2
Sale of seeds, manure, live stock, etc., (Subhead I.) ...	1,620	3,531	2	10
Sale of fencing materials, including fencing loans (Subhead I.)	800	1,134	18	8
Repayment of Agricultural Loans (excluding Fencing Loans) (Subhead M.4) ... ..	8,000	9,470	0	7
Horse Breeding Act, 1918—Receipts from Licences, etc. (Subhead N.3) ... ..	550	785	7	0
Live Stock Breeding Act, 1925—Receipts from Licences, etc. (Subhead N.4) ... ..	7,500	7,383	16	2
Agricultural Produce (Eggs) Act, 1924—Receipts from sale of labels, etc. (Subhead O.1) ... ..	2,500	1,685	10	2
Dairy Produce Act, 1924—Receipts from fees for registration, etc. (Subhead O.2) ... ..	2,800	553	0	0
Miscellaneous Receipts ... ..	500	2,860	7	6
Amount repayable out of Swine Fever Grant in Aid (Subhead N.1) ... ..	2,858	2,857	7	6
Local Taxation (Customs and Excise Duties) Grant ...	40,650	40,650	0	0
Receipts from Church Temporalities Fund ... ..	14,000	14,000	0	0
Estate Duty Grant ... ..	4,000	4,000	0	0
	£114,881	£119,979	14	6



## EXTRA REMUNERATION (exceeding £50).

One Junior Executive Officer received an allowance of £75 from Department of Finance in 1925-26.

One Agricultural Inspector received an allowance of £100 from Department of Defence in 1925-26.

Three Clerical Officers received sums of £77 3s. 4d., £75 15s. 3d. and £74 12s. 5d. respectively, for overtime in 1925-26.

One Unestablished Marketing Inspector received a National Army Pension of £84 in 1925-26.

One Officer of the Department of Education received an allowance from Department of Agriculture Vote amounting to £250.

This account includes the sum of £995 0s. 7d. in respect of salaries, etc., of staff lent to other Departments.

The Accounts of other Departments include the sum of £590 12s. 4d. in respect of salaries of officers lent to this Department.

NOTE.—A sum of £39 18s. 11d., interest due on loan, has been remitted. (Department of Finance, F.150/1/26, 6th May, 1926).

F. J. MEYRICK,

*Secretary and Accounting Officer.*

29th November, 1926.

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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.*

STATEMENT OF SECURITIES held by the Department on  
31st March 1926.

						£	s.	d.
Local Loans Stock	...	...	...	...	...	19,500	0	0
Guaranteed Land Stock, $2\frac{3}{4}$ per cent. (1921)	...	...	...	...	...	15,449	0	0
Guaranteed Land Stock, $2\frac{3}{4}$ per cent. (1933)	...	...	...	...	...	30,103	5	8
Consols	...	...	...	...	...	15,600	0	0
Compensation Stock, 5 per cent.	...	...	...	...	...	300	0	0
TOTAL	...	...	...	...	...	£80,952	5	8

STATEMENT OF LOAN SECURITIES and Amounts repayable to  
the Department under Agreements, &c., on 31st March, 1926.

						£	s.	d.
For the purchase of Bulls	...	...	...	...	...	19,040	8	3
For the purchase of Stallions	...	...	...	...	...	1,643	10	6
For the erection of Fencing	...	...	...	...	...	2,127	1	0
For the purchase of Agricultural Implements; repair, &c., of Corn Mills; Building materials for Migrants, &c.	...	...	...	...	...	21,052	16	1
For Fruit-growing	...	...	...	...	...	45	12	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)	...	...	...	...	(a)	12,031	0	0
For experiments in Tobacco production (from Development Fund)	...	...	...	...	(b)	11,028	12	6
TOTAL	...	...	...	...	...	£66,994	0	4

(a) The minimum amount payable, if certain conditions are complied with, is £3,761.

(b) Principal, £8,000; interest accrued to 31st March, 1926, £3,028 12s. 6d.



## 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, 1926.

RECEIPTS.		AMOUNT.		PAYMENTS.		AMOUNT.	
		GENERAL CATTLE DISEASES FUND (IRELAND) :—				GENERAL CATTLE DISEASES FUND (IRELAND) :—	
		£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1925	...	—	—	Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72)	...	8,970	3 10
Assessments on Local Authorities (57 & 58 Vict., c. 57, s. 71)	...	10,676	17 8	Fees	...	17	0 6
Proportion of Fines	...	59	9 2	Travelling Expenses	...	16	9 10
Transferred from Oireachtas Vote 48 (Sub-head N2) in respect of part compensation for slaughter of Tuberculous Cattle	...	1,611	17 1	Miscellaneous Expenses	...	11	13 0
				Balance on 31st March, 1926	...	9,015	7 2
						6,972	6 3
TOTAL	...	...	£15,987 13 5	TOTAL	...	£15,987 13 5	
CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND				(PART OF THE GENERAL CATTLE DISEASES FUND) :—			
		£	s. d.			£	s. d.
Balance on 1st April, 1925	...	—	—	Salaries (including the pay of the Staff employed in cleansing, disinfecting, branding, &c.)	...	7,178	8 3
Oireachtas Grant in Aid of the Account : under the Diseases of Animals Act, 1894, (57 & 58 Vict., c. 57, s. 73) for general expenses	...	400	0 0	Fees—General	...	113	16 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	Fees—Foot and Mouth Disease	...	2	2 0
Oireachtas Grant in respect of Bonus of Staff	...	1,531	14 6	Travelling Expenses—General	...	715	11 11
				Compensation to owners of animals slaughtered in connection with—	...	1	4 0
				(a) Swine Fever	...	685	5 3
				(b) Foot and Mouth Disease	...	Nil	
				Miscellaneous—General (including the cost of requisites for cleansing and disinfection, and casual labour in killing, burying, branding and removal of animals and other petty expenses)	...	322	15 3
				Miscellaneous Expenses—Foot and Mouth Disease	...	4	17 8
				Balance on 31st March, 1926	...	9,024	0 4
TOTAL	...	...	£10,186 3 11	TOTAL	...	1,162	3 7
						£10,186 3 11	

## ENDOWMENT FUND.

ACCOUNT of the Receipts and Expenditure in respect of sums due to or by the Fund on 31st March, 1925.

RECEIPTS.	AMOUNT.	PAYMENTS.	AMOUNT.
<i>Subhead.</i>	£ s. d.	<i>Subhead.</i>	£ s. d.
Balance on 1st April, 1925	31,182 13 2	Congested Districts Schemes ... ..	389 10 0
Agricultural, etc., Loans ...	32 12 9	Improvement of Horse Breeding ... ..	1 0 0
Purchase of Securities ...	50 0 0	Milk Production ...	257 11 0
Improvement of Live Stock (other than Horses) ...	844 4 8	Insurance of Live Stock	59 6 3
Suspense Account ...	8 18 6	Miscellaneous Expenses	10 0
		Balance to be surrendered	31,410 11 10
	£ 32,118 9 1		£ 32,118 9 1



## FORESTRY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for a Grant in Aid of the FORESTRY FUND (9 and 10 Geo. 5, c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Forestry Fund (Grant in Aid) ...	30,743	30,743	—	—

F. J. MEYRICK,

29th November, 1926.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

## FORESTRY FUND (GRANT IN AID) DEPOSIT ACCOUNT.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1925—			A.—Salaries, Wages and Allowances (Estimate £8,208)	7,239	18 0
Forestry Fund Deposit Account	5,698	2 5	B.—General Administrative Expenses (Estimate £1,635)	1,201	15 1
Oireachtas Grant in Aid ...	30,743	0 0	C.—Forestry Operations (Estimate £24,000)—		
G.—Receipts (Rents, Sales of Forestry Produce, etc. (Estimate £2,000))	3,975	15 0	Purchase of Land, Buildings, etc.	3,261	19 3
			Fixed Annual Charges (Rent, Annuities, Rates, etc.)	2,545	2 3
			Maintenance :—		
			Foresters' Salaries, etc.	5,201	6 8
			Fencing, Repairs to Buildings and Roads, Stores, Insurance, etc.	1,635	7 11
			Cultural Operations :—		
			Wages	7,363	1 0
			Materials	4,859	17 6
				12,222	18 6
				24,866	14 7
			D.—Advances for Afforestation Purposes (Estimate £750)	790	14 6
			E.—Forestry Education (Estimate £100)	96	10 9
			F.—Agency and Advisory Services (Estimate £50)	—	
				34,195	12 11
			Balance on 31st March, 1926	6,221	4 6
				£40,416	17 5

Note.—£6 13s. 10d., representing value of tools and materials lost during the year, was written off as irrecoverable. (Department of Finance, S. 86/2/26, 26th May, 1926).

F. J. MEYRICK,

29th November, 1926.

Accounting Officer.

## LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	267,781	246,059	0 4	21,721	19 8	—	—
B.—Travelling Expenses ...	35,000	39,392	5 5	—	—	4,392	5 5
C.—Incidental Expenses ...	870	792	8 2	77	11 10	—	—
D.—Office of Public Trustee	771	749	15 10	21	4 2	—	—
E.—Solicitor's Department, Salaries and Allowances ...	9,181	8,585	9 7	595	10 5	—	—
F.—Solicitor's Department, Incidental Expenses...	6,000	5,851	1 10	148	18 2	—	—
G.—Contribution towards Charge for Excess Stock	183,500	183,500	0 0	—	—	—	—
H.—Payment under Section 11 (7) of the Land Act, 1923 ...	25,000	1,887	12 2	23,112	7 10	—	—
I.—Improvement of Estates, etc. ...	200,000	155,046	19 0	44,953	1 0	—	—
II.—General Purposes Schemes in Congested Districts ...	2,400	1,597	10 3	802	9 9	—	—
J.—Telegrams and Telephones	580	550	8 4	29	11 8	—	—
GROSS TOTAL ...£	731,083	644,012	10 11	91,462	14 6	4,392	5 5
				Surplus of Gross Estimate over Expenditure. £87,070 9 1			
Deduct :—	Estimated	Realized		Surplus of Appropriations in Aid realized. £5,489 15 7			
K.—Appropriations in Aid ...	86,090	91,579	15 7	Total Surplus to be surrendered. £92,560 4 8			
NET TOTAL ...£	644,993	552,432	15 4				
				Estimated.		Realized.	
Extra Receipts payable to Exchequer ...				£	s. d.	£	s. d.
				—	—	50,962	0 9



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

- A.—Saving due to vacancies owing to deaths, retirements and transfers, to fall in cost of living Bonus in latter part of year, and to no expenditure having been incurred in respect of Negotiation Fees (Irish Land Act, 1903), and Cost and Remuneration under Section 40 (7) and 41 (2) Land Act, 1923.
- B.—It is not possible to estimate travelling expenses with accuracy and the carrying out by the Land Commission on behalf of the Government of Special Works for the Relief of Distress and Unemployment necessitated travelling expenses that could not be estimated for. Excess sanctioned by Department of Finance Minute No. S.60/24/26, dated 20th October, 1926.
- C. and D.—Casual savings.
- E.—Saving due to vacancies and to fall in cost of living Bonus.
- F.—Casual saving.
- H.—The charge under this Subhead was much less than anticipated.
- I.—Saving mainly 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 Distress and Unemployment on behalf of the Government.
- II.—Expenditure falling within the year cannot be closely estimated.
- J.—Casual saving.
- K.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
Contribution for Cost of Management of Church Property Branch ... ..	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 ... ..	4,000	4,506 (a)
Contribution from Rent and Interest Accounts Purchase Annuities (Clare Island, etc.) (late Congested Districts Board) ... ..	700	604 (b)
Repayment of Loans (late Congested Districts Board) ... ..	2,500	2,500
Miscellaneous ... ..	2,140	2,461 (c)
Deductions from Payment in lieu of Rent towards Cost of Collection (Land Act, 1923) ... ..	—	4,759 (d)
	£86,090	£91,580

(a) Not possible to estimate closely.

(b) Estimated collection not realized. Proceedings instituted for recovery of arrears.

(c) Difficult to estimate.

(d) Authority of Department of Finance dated 13th May, 1925, to appropriate these Receipts received after Estimates prepared.

## EXTRA REMUNERATION (exceeding £50).

Special allowances of £106 17s. 0d. and £75 0s. 0d. were received by two Executive Officers from the Department of Finance Vote and Temporary Commissions Vote respectively.

This Account includes the sum of £2,547 8s. 2d. in respect of Salaries, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £3,905 10s. 1d. in respect of Salaries, etc., of Staff temporarily lent to this Department.

JOHN T. DRENNAN,  
*Accounting Officer.*

IRISH LAND COMMISSION,  
5th November, 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.*

## OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR 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 Organisation (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 ... ..	229,031	210,379 14 8	18,651	5 4	—	
B.—Travelling Expenses ... ..	5,850	4,420 13 5	1,429	6 7	—	
C.—Incidental Expenses ... ..	2,000	1,943 4 9	56	15 3	—	
D.—Telegrams, Telephones ... ..	3,000	2,246 13 7	753	6 5	—	
E.—Fees to Certifying Surgeons, &c. ... ..	20	4 19 0	15	1 0	—	
F.—Fees and Expenses of Medical Referees ... ..	300	181 3 0	118	17 0	—	
G.—Umpire and Courts of Referees—Salaries, &c. ...	1,250	1,247 15 0	2	5 0	—	
H.—Umpire and Courts of Referees—Travelling, &c. ...	150	221 4 10	—		71	4 10
HH.—Fees to Experts for Examination of Shannon Scheme ... ..	2,500	2,500 0 0	—		—	
I.—Special Services, Enquiries, &c. ... ..	190	304 12 9	—		114	12 9
II.—Departmental Committee on Crude Alcohol—Prizes ...	1,500	—	1,500	0 0	—	



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
INTERNATIONAL LABOUR ORGANISATION.						
J.1.—Grant in Aid of the Expenses of the International Labour Organisation (League of Nations) ...	2,743	1,905 12 0	837	8 0	—	
J.2.—Travelling and Incidental Expenses ...	550	523 14 2	26	5 10	—	
UNEMPLOYMENT INSURANCE, &C.						
K.—Contributions to the Unemployment Fund and to Special Schemes ...	230,000	221,481 13 8	8,518	6 4	—	
L.—Special Unemployment Fund	2,000	2,766 13 9	—		766	13 9
M.—Payments to Associations ...	600	428 19 11	171	0 1	—	
N.—Advances to Workpeople for Fares ...	250	115 14 2	134	5 10	—	
NN.—Losses and Compensation...	—	9 14 5	—		9	14 5
GROSS TOTAL ...£	481,934	450,682 3 1	32,214	2 8	962	5 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £31,251 16 11			
Deduct :—	—	—	Deficiency of Appropriations in Aid realized. £5,373 2 10			
O.—Appropriations in Aid—	115,450	110,076 17 2	Net Surplus to be surrendered. £25,878 14 1			
NET TOTAL ...£	366,484	340,605 5 11				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	29 9 3

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

- A.—Saving mainly due to fall in cost of living Bonus, and reductions in the Staff of the Employment Branch. The expenditure under this Subhead includes a payment of £25 for the compilation of statistics respecting migration to and from An Saorstát via British Ports.
- B.—Saving due to (1) reduction in fares; (2) reduction in rates of subsistence allowance; and (3) certain Factory Inspectors not being appointed until the close of the year 1925.
- C.—No more exact estimate was possible.
- D.—Saving due to reduction in rates for Telephone Rentals and calls as from 1st July, 1925.
- E.—The estimate in this case is necessarily of a conjectural nature.

F.—The estimate in this case is necessarily of a conjectural nature.

G.—No more exact estimate was possible.

H.—More stringent application of the tests of eligibility for benefit involved the reference of an increased number of cases to Courts of Referees. This resulted in an appreciable saving to the Unemployment Fund. Excess sanctioned by Department of Finance memorandum S.60/25/25.

I.—Excess mainly due to Special Delegation to the International Convention for the Protection of Industrial Property. Sanctioned by Department of Finance letter S.60/23/26.

II.—No award was made.

J.1.—Owing to a change in the method of payment three quarterly instalments only, instead of four, fell due for payment in this financial year.

J.2.—No more accurate estimate was possible.

K.—This item is based on the contribution income of the Unemployment Fund which it is not possible to estimate exactly.

L.—A large number of claims to benefit made in the financial year 1924–25 could not be paid until the following year. Excess sanctioned by Department of Finance letter S.60/21/25.

M.—The rate of allowance to Associations was reduced subsequent to the preparation of the estimate.

N.—The estimate in this case is necessarily of a conjectural nature.

NN.—Compensation—

Paid to an officer of the Department for damage to wearing apparel	£	s.	d.
by fire (Department of Finance letter E.68/3/25) ... ..	2	0	0

Losses—

Cash shortages at Local Offices not exceeding £2 in any one case and not involving suspicion of fraud or culpable negligence of officers of the Department ... ..	7	14	5
	£9	14	5

O.—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 ... ..	£ 110,000	£ 105,393 3 7
(b) Estimated amount to be received from the Ministry of Transport, London, for the investigation of Railway Compensation Accounts, under the British Control Arrangements ... ..	200	520 16 8
(c) Repayment of Sums advanced to Workpeople ...	150	118 16 9
(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 ...	2,700	2,595 10 11
(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	848 6 11



## O.—APPROPRIATIONS IN AID—continued.

	Estimated.	Realized.
	£	£ s. d.
(f) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 ... ..	1,000	332 8 0
(g) 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	267 14 4
	<u>£115,450</u>	<u>£110,076 17 2</u>

(a) This item is based on the contribution income of the Unemployment Fund which it is not possible to estimate exactly.

(b) The Agency arrangement continued for a longer period than was anticipated.

(c) Deficiency corresponds with reduction in amount of Advances made (See Subhead N.).

(d) Deficiency due to reduction in cost of Staff engaged on service.

(e) Contributions due by certain Electricity undertakings have not yet been paid

(f) The estimate in this case is necessarily of a conjectural nature.

(g) Surplus principally due to charges made for statistical returns, and for the services of Officers of the Department engaged on Local Inquiries.

NOTES.—Subheads A. B. and C. include amounts of £761 10s. 1d., £40 19s. 11d. and £2 10s. 0d., respectively, representing expenses incurred in connection with work preparatory to the Census. Department of Finance letter E.109/34/25.

Subhead B. includes an amount of £130 2s. 6d. representing travelling expenses incurred in the previous financial year, by one of the experts appointed to report on the Shannon Scheme. Department of Finance letter E.55/123/24.

This Account includes the sum of approximately £953 in respect of Salaries, &c., of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £1,833 in respect of Salaries, etc., of Staff on loan to this Department.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
15th November 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, 1926, compared with the Sum Granted, for payments under the RAILWAYS ACT, 1924, the TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883, &c., and for other purposes connected with Irish Railways.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Payment to the Great Southern Railways Company under the Railways Act, 1924	£ 48,688	£ 48,688 s. d. 0 0	£ — s. d. —	£ — s. d. —
B.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c. ...	15,310	7,869 9 2	7,440 10 10	—
C.—Special Railway Undertakings ...	4,100	2,457 2 10	1,642 17 2	—
D.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Acts, 1896, and the Marine Works (Ireland) Act, 1902 ...	28,878	28,878 4 0	—	4 0
DD.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Letterkenny and Burtonport, Buncrana and Carn-donagh, and Letterkenny Railways				
<i>Original</i> ... Nil.				
<i>Supplementary</i> ... £7,000	7,000	7,000 0 0	—	—
E.—Payments in respect of Acquisition of Land for Colliery Railways ...	6,800	2,824 10 1	3,975 9 11	—
EE.—Sligo and Belmullet Steamer Service—				
<i>Original</i> ... Nil.				
<i>Supplementary</i> ... £2,150	2,150	2,010 9 0	139 11 0	—
<i>Deduct—</i>	£ 112,926	99,727 15 1	13,198 8 11	4 0
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	2,140	—	2,140 0 0	—
GROSS TOTAL—				
<i>Original</i> ... £103,776				
<i>Supplementary</i> ... 7,000				
<i>Do.</i> ... 10	110,786	99,727 15 1	11,058 8 11	4 0
<i>Deduct:—</i>	Estimated	Realized	Surplus of Gross Estimate over Expenditure.	
	—	—	£11,058 4 11	
F.—Appropriations in Aid ...	28,102	23,881 0 0	Deficiency of Appropriations in Aid realized.	
			£4,221 0 0	
NET TOTAL—			Net Surplus to be surrendered.	
<i>Original</i> ... £75,674			£6,837 4 11	
<i>Supplementary</i> ... 7,000				
<i>Do.</i> ... 10	82,684	75,846 15 1		
			Estimated.	Realized.
			£ s. d.	£ s. d.
* Extra Receipts payable to Exchequer ...			—	11,559 4 0

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

- B.—The saving is due to (1) the withholding of payments to a County Council in view of the non-payment of sums due to the Minister under Section 63 (2) of the Railways Act, 1924. (See Subhead F). (2) Estimated repayments to certain County Councils not being claimed within the financial year.
- C.—It was found possible to secure through the Managing Company greater economies in working than were anticipated.
- E.—This liability was estimated after consultation with the Solicitors engaged in the negotiations in connection with the acquisition of land for the Colliery Railways. The settlements effected and consequent payments were substantially less than the number provided for.



E.E.—Saving due to the contract for repairs to Pickle Point Pier being cancelled.

F.—The deficiency in Appropriations in Aid realized is due to the failure of a County Council to pay to the Minister the sums due under Section 63 (2) of the Railways Act, 1924.

GORDON CAMPBELL,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY  
AND COMMERCE.  
28th October, 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 Account and Statements are correct.

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

### STATEMENT (A).

TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883  
(46 & 47 Vict., c. 43).

REPAYMENTS to County Councils out of Money provided by Oireachtas  
in respect of Guarantees, in the Year ended 31st March, 1926.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	AMOUNT.
		£ s. d.
Athenry and Tuam Extension ...	Two months to 31st December, 1924 ...	50 12 4
Ballinrobe and Claremorris ...	Two months to 31st December, 1924 ...	238 16 0
Ballinascarthy, Timoleague, &c. ...	Half year to 31st December, 1924 ...	350 0 0
Cavan and Leitrim No. 1 ...	Eight months to 31st December, 1924 ...	604 0 0
Cavan and Leitrim No. 2 ...	Half-year to 1st May, 1923	1,493 17 0
Cork and Muskerry ...	Half year to 31st December, 1924 ...	750 0 0
Dublin and Blessington Tramway Co., Co. Wicklow ...	One and a half years to 31st December, 1925 ...	600 0 0
Dublin and Blessington Tramway Co., Co. Dublin ...	One and a half years to 31st December, 1925 ...	600 0 0
Donoughmore Extension ...	Half year to 31st December, 1924 ...	300 0 0
Headford and Kenmare ...	Eight months to 31st December, 1924 ...	800 0 0
Killorglin and Valentia ...	Eight months to 31st December, 1924 ...	933 6 8
Loughrea and Attymon ...	Eight months to 31st December, 1924 ...	578 17 2
Schull and Skibbereen ...	Half year to 31st December, 1924 ...	570 0 0
		£ 7,869 9 2

## 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, 1926.

(1) ISSUED to the Board of Works by the National Debt Commissioners, 1897-8 to 1925-26—£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
	<u>£28,878</u>	<u>4</u>	<u>0</u>

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

WORK	Estimated cost.	Treasury Contribution proposed or authorized	Total expenditure (ceasing in 1924-25).
	£	£ s. d.	£ s. d.
RAILWAYS ACT, 1896.			
RAILWAYS :			
Buncrana and Carndonagh ...	118,825	*98,527 10 0	96,850 5 4
Letterkenny and Burtonport ...	324,059	†318,846 11 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
(g) Sligo and Belmullet Steamer ...	‡85,130	85,130 0 0	85,006 11 11
General Charges ... ..	10,000	10,000 0 0	\$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
£ —		588,897 1 0	596,640 16 4

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

‡ Revised Estimate. The total expenditure was partly covered by Traffic Receipts amounting to £29,533 11s. 9d. The service, which was suspended from January to April, 1920, was resumed by the Sligo Steam Navigation Company under a subsidy from the Local Government Department, and was continued after 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 were jointly responsible. From the 1st August, 1923, to the beginning of the year 1924, when the funds available under the Act became exhausted, the subsidy was paid by the Board of Works. Since then the losses on the service have been met from a special Subhead of the Railways Vote.

§ 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 was 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, 1926 ...	...	552,000
Balance remaining unissued ...	...	£48,000

	£	s.	d.
NOTE.—The receipts from the Coach and Steamer Services to 31st March,			
1925, amounted to ...	31,694	13	5
Receipts in the Year 1925-26 ...	—		
	<u>£31,694</u>	<u>13</u>	<u>5</u>

## RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, 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 ...	7,295	6,859 2 6	435 17 6	—
B.—Travelling and Incidental Expenses ...	600	1,029 4 5	—	429 4 5
C.—Telegrams and Telephones ...	30	25 12 1	4 7 11	—
TOTAL	£ 7,925	7,913 19 0	440 5 5	429 4 5

Surplus to be surrendered ... £11 1 0

	Estimated	Realized
	£	£ s. d.
Extra Receipts payable to Exchequer	£2,100	2,176 18 0

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

- A.—Saving due to the posts of Clerical Officer and Typist remaining vacant and to reduction in cost of living Bonus.
- B.—Excess mainly due to advertising—sanctioned by Department of Finance letter S.60/31/25.
- C.—Saving due to the small number of telegrams necessary.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY  
AND COMMERCE,  
28th October, 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.*



## MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE (Merchant Shipping Acts, 1894-1921, Crown Lands Acts, 1829-1866).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	7,034	7,189 10 3	—	155 10 3
B.—Travelling and Incidental Expenses ...	968	487 9 1	480 10 11	—
C.—Telegrams and Telephones	122	110 12 0	11 8 0	—
D.—Services in connection with Wrecks and Salvage ...	100	77 3 11	22 16 1	—
E.—Relief of Distressed Seamen	50	84 7 3	—	34 7 3
F.—Coast Life Saving Service	4,622	4,352 17 5	269 2 7	—
GROSS TOTAL ...£	12,896	12,301 19 11	783 17 7	189 17 6
			Surplus of Gross Estimate over Expenditure. £594 0 1	
			Surplus of Appropriations in Aid realized. £2,421 10 7	
Deduct :—	Estimated.	Realized.		
	£	£ s. d.		
G.—Appropriations in Aid ...	2,262	4,683 10 7	Total Surplus to be surrendered.	
NET TOTAL ...£	10,634	7,618 9 4	£3,015 10 8	

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

A.—Excess due to the conversion of the Medical Inspector's appointment from a fee basis to a salary basis. Fees accruing from 1st January, 1925, fell due for payment in this financial year. Sanctioned by Department of Finance Minute S. 60/13/26, dated 28th April, 1926.

B.—The amount of travelling was less than was anticipated. There was also a saving in minor incidentals.

C.—Telephone payments were less than estimated by the Department of Posts and Telegraphs.

D.—An exact forecast of this service is impossible.

E.—An exact forecast of this service is impossible. Excess sanctioned by Department of Finance Minute S. 60/11/26, dated 28th April, 1926.

F.—Telephone Rentals for certain Life Saving Stations did not come in course of payment within the year.

G.—The surplus is due to an increase in the scale of survey fees and in the number of vessels calling. The amount derived from the sale of articles salvaged was greater than was anticipated.

The amount realized, £4,683 10s. 7d. is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, &c. :—						
Survey Fees ... ..	2,010	0	0			
Fees for examination of Masters and Mates, Engineers, etc. ... ..	59	14	6			
Fees for Medical Inspection of Emigrant Ships	741	0	0			
Contribution from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor acting as their Superintending Engineer ... ..	300	0	0			
				3,110	14	6
(b) Miscellaneous Receipts :—						
Sale of Forms ... ..	9	7	7			
Rent of Foreshores ... ..	28	7	0			
Mercantile Marine Office Fees ... ..	1,099	4	0			
Fines and Forfeitures ... ..	14	0	0			
Receipts on account of Wreck and Salvage :—						
(1) Sale of salvaged articles ... ..	363	6	3			
(2) Deposition Fees and Commission ... ..	53	0	1			
Miscellaneous ... ..	5	11	2			
				1,572	16	1
TOTAL ... ..				£4,683	10	7

#### 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.

DEPARTMENT OF INDUSTRY  
AND COMMERCE,

28th October, 1926.

GORDON CAMPBELL,  
*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.*



## DEPARTMENT OF FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FISHERIES.

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 ...	21,732	21,029 14 5	702 5 7	—	—	—
B.—Travelling, etc. ...	3,000	1,968 6 5	1,031 13 7	—	—	—
C.—Incidental Expenses ...	200	260 4 10	—	—	60 4 10	—
D.—Telegrams and Telephones	300	187 3 7	112 16 5	—	—	—
E.—Fishery Development ...	39,225	29,179 5 0	10,045 15 0	—	—	—
F.—Rural Industries ...	30,723	21,350 3 5	9,372 16 7	—	—	—
G.—Fishery Cruiser ...	9,500	7,491 2 0	2,008 18 0	—	—	—
H.—Contribution to the International Council for the Study of the Sea	400	536 3 11	—	—	136 3 11	—
I.—Minor Marine Works ...	1,500	605 14 5	894 5 7	—	—	—
K.—Losses ...	—	9 1 7	—	—	9 1 7	—
GROSS TOTAL ...£	106,580	82,616 19 7	24,168 10 9	—	205 10 4	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
J.—Appropriations-in-Aid ...	45,805	43,480 4 4	£23,963 9 5			
			Deficiency of Appropriations in Aid realized.			
			£2,324 15 8			
			Net Surplus to be surrendered.			
NET TOTAL ...£	60,775	39,136 15 3	£21,638 4 9			
			Estimated. Realized.			
			£ s. d.	£ s. d.	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	—	88 2 0	—

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

A.—Saving due to delay in filling certain vacancies on the Outdoor Staff, and to a reduction in the rate of Bonus payable from September, 1925.

B.—Less than anticipated, owing mainly to non-filling of vacancy for Technical Officer for Rural Industries, and to the absence, through illness, of one of the Inspectors of Fisheries.

- C.—Excess due to cost of special advertising consequent on the passing of the Fisheries Act, 1925. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance Minute S. 60/20/26 of the 17th May, 1926.
- D.—The expenditure was less than anticipated.
- E.—The necessity for putting into operation certain of the schemes provided for under this Subhead did not arise, while the expenditure on certain other details of this service was less than anticipated.
- F.—Saving mainly due to the expenditure on raw materials being less than anticipated owing to depression in trade.
- G.—The cost of overhaul of the Fishery Cruiser was considerably less than anticipated owing to the postponement to next financial year of certain serious structural renewals.
- H.—Excess due to appreciation in the Exchange value of the Danish Kroner. Authority for the excess expenditure being met out of savings on other Subheads has been given in Department of Finance Minute 695/14 of the 18th February, 1926.
- I.—Certain works for the carrying out of which early in the year 1926 provision was made under this Subhead could not be undertaken owing to weather conditions.

	Estimated.	Realized.
	£	£
J.—(1) Local Taxation (Customs and Excise) Duties Grant ...	10,650	10,650
(2) Repayment of Fishery Loans ...	9,550	9,617*
(3) Rural Industries: Miscellaneous Receipts ...	20,500	12,947†
(4) Miscellaneous Receipts from schemes of Fishery Development ...	4,605	10,255‡
(5) Fines in cases of illegal trawling, etc. ...	500	11§
	£45,805	£43,480

\* The loan repayments were more than anticipated.

† The output of the Industries was not so great as anticipated owing to depression in trade. (See note to Subhead F., Rural Industries).

‡ Excess of receipts over estimate mainly due to refunds made by Insurance Association in respect of periods during which some of the insured boats were laid up.

§ Owing to legal difficulties most of the fines imposed have not yet been recovered.

- K.—Charges amounting to £9 ls. 7d., which were incurred by the Department in connection with the loan on Charter of one of the Department's boats, could not be collected from the charterers, and have been written off by authority of the Department of Finance in Minute, S. 27/38/25 of 11th March, 1926.

#### NOTES.

The total amount of arrears outstanding on 31st March, 1926, in respect of Loans was £105,586 7s. 8d.

The following amounts have been written off as irrecoverable under Authorities of the Department of Finance quoted hereunder:—

£317 10s. 0d. due by a Loan Borrower, Minute S. 27/10/25 of 7th May, 1925.

£39 1s. 7d. due by Charterers of a Fishing Boat, Minute S. 27/38/25 of 11th March, 1926.

L. C. MORIARTY,

DEPARTMENT OF FISHERIES,  
DUBLIN,  
22nd December, 1926.

*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.*



## DEPARTMENT OF POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries and Expenses of the DEPARTMENT OF POSTS AND TELEGRAPHS, including TELEPHONES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ... ..	1,594,515	1,525,420 16 1	69,094	3 11	—	—
AA.—Payment to other Administrations in respect of services rendered by Agency	6,800	5,285 12 9	1,514	7 3	—	—
B.—Travelling and Subsistence Allowances ... ..	13,500	12,294 17 6	1,205	2 6	—	—
C.—Rent, Office Fittings, &c. ...	25,800	24,411 9 7	1,388	10 5	—	—
D.—Purchase of Sites, &c. (Postal and Telegraph Services only) ... ..	10	17 2	9	2 10	—	—
E.—Conveyance of Mails ...	400,430	363,094 17 7	37,335	2 5	—	—
F.—Railway Companies, &c., for services in connection with Telegrams ... ..	450	258 4 2	191	15 10	—	—
G.—Stores other than Engineering Materials ... ..	66,800	58,902 5 10	7,897	14 2	—	—
H.—Incidental Expenses, Law Charges, &c. ... ..	11,795	6,818 17 0	4,976	3 0	—	—
I.—Engineering Establishment ...	151,648	137,466 6 2	14,181	13 10	—	—
K.—Engineering Materials ...	63,047	59,218 2 9	3,828	17 3	—	—
L.—Engineering Contract Work, Maintenance by Railway Companies, &c. ... ..	31,624	19,789 17 11	11,834	2 1	—	—
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Act, 1924 ... ..	54,305	54,291 12 6	13	7 6	—	—
N.—Superannuation and other non-effective Charges ...	213,000	161,350 18 7	51,649	1 5	—	—
O.—Post Office Savings Bank ...	14,730	14,151 13 7	578	6 5	—	—
GROSS TOTAL ...£	2,648,454	2,442,756 9 2	205,697	10 10	—	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
	—	—	£205,697 10 10			
T.—Appropriations in Aid ...	96,914	107,764 10 3	Surplus of Appropriations in Aid realized.			
			£10,850 10 3			
NET TOTAL ...£	2,551,540	2,334,991 18 11	Total Surplus to be surrendered.			
			£216,548 1 1			

# 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.	£ s. d.	£ s. d.
A.1.—Headquarters Offices ...	116,965	109,465 19 0	7,499 1 0	—	—	—
A.2.—Metropolitan Offices ...	432,560	424,425 19 7	9,134 0 5	—	—	—
A.3.—Provincial Offices ...	965,890	924,004 16 5	41,885 3 7	—	—	—
A.4.—Stores Branch ...	78,100	67,524 1 1	10,575 18 11	—	—	—
TOTAL ...£	1,594,515	1,525,420 16 1	69,094 3 11	—	—	—
Surplus ...			£69,094 3 11			

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

A.1.—The decrease was due (1) to the employment in Headquarters Offices, *viz* vacancies, etc., of staff whose wages were borne on the Metropolitan and Provincial Votes (£6,200 approximately), and (2) to a saving (£1,220) on Bonus due to the reduction in the cost of living figure during the period 1st September, 1925, to 31st March, 1926.

The Salary of the Chief Medical Officer is charged to this Subhead. This Officer performs certain duties also for other Government Departments, including the Civil Service Commission. The value of these services is estimated to be one-half the amount of his salary (plus Bonus).

A.2.—The decreased expenditure was due to a saving on Bonus estimated at £5,480, resulting from the reduction in the cost of living figure during the period 1st September, 1925, to 31st March, 1926, and also to economies resulting from the application of a general policy of retrenchment.

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 (£12,900) due to the reduction in the cost of living figure during the period 1st September, 1925, to 31st March, 1926.

A.4.—The decrease in expenditure was due to :—

- (1) A saving of £1,000 on Bonus due to the reduction in the cost of living figure.
- (2) The anticipated cost of the activities of the Stores Branch and of the Post Office Factory not having been fully realized—saving approximately £8,200.
- (3) A saving of £1,300 effected in the cost of extra duty, temporary and additional force.

## SUBHEAD AA.—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.	£ s. d.	£ s. d.
Payment to other Administrations, &c. ... ..	6,800	5,285 12 9	1,514 7 3	—	—	—

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

The reduced expenditure was due to a decrease in the number of Money Orders and Postal Orders sent to Great Britain and Northern Ireland,



## 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	12,294 17 6	1,205 2 6	—

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

The decreased expenditure was due to the reduction in the number of officers temporarily loaned from Provincial to Headquarters Offices and to the reduced subsistence rates in force from 1st October, 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. ...	25,800	24,411 9 7	1,388 10 5	—

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

The reduced expenditure was due to the fact that certain demands for rent and coal, which it was anticipated would be made, did not come in course of payment until after the expiry of the financial year.

## 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	17 2	9 2 10	—

## SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
E.1.—Conveyance of Mails by Rail	295,000	277,541 12 3	17,458	7	9	—		
E.2.—Conveyance of Mails by Road	54,500	55,141 14 0	—			641	14	0
E.3.—Packet Services at Home...	900	788 9 11	111	10	1	—		
E.4.—Packet Services—British, Foreign and Colonial ...	50,000	29,601 0 0	20,399	0	0	—		
E.5.—Conveyance of Mails by Air (Foreign and Colonial)	30	22 1 5	7	18	7	—		
TOTAL ...£	400,430	363,094 17 7	37,976	16	5	641	14	0
Surplus ...			...			£37,335 2 5		

## 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 the cumulative effect, as regards incoming traffic from Great Britain of the imposition of the Post Office Delivery Fee and various Customs Tariffs (£19,137). This saving was partially counteracted by the fact that the anticipated reduction in the cost of the carriage of Letter Mails arising from the revision of Subsidies to Railway Companies, was not fully realized during the financial year (excess £1,677).
- E.2.—The excess was due to the anticipated saving on the Dublin Mail Cart Services not being fully realized during the financial year (excess £1,263). A slight saving (£622) was, however, effected in the cost of general road services.
- E.3.—The services in question did not reach the extent which was anticipated at the time the Estimate was in course of preparation.
- E.4.—The decrease is due to provisional payments only being made in respect of the Dun Laoghaire and Holyhead Packet Service, pending settlement of the final apportionment of cost as between the Saorstát and British Postal Administrations (£18,000). Payments also for Foreign and Colonial Services were less than anticipated (£2,399).
- E.5.—The carriage of Mails by Air did not develop to any appreciable extent.

## SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
Railway Companies, &c., for services in connection with Telegrams ...	450	258 4 2	191	15	10	—		

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

The decrease was due to the decline of telegraph business transacted by Railway companies.



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 ... ..	39,150	33,262 1 7	5,887	18	5	—		
G.2.—Uniform Clothing ...	20,300	16,223 5 8	4,076	14	4	—		
G.3.—Manufacture of Stamps, &c.	7,350	7,720 0 7	—			370	0	7
G.4.—Printing Old Age Pension Orders ... ..	—	1,696 18 0	—			1,696	18	0
TOTAL ...£	66,800	58,902 5 10	9,964	12	9	2,066	18	7
Surplus ...			... £7,897 14 2					

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,296.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The decrease was due to provision being made in the Estimates for expenditure in connection with Motor Transport Schemes which did not come into force as early as anticipated (saving £3,800 approximately), and to certain payments (£2,000) due to the British Administration which did not materialise in the financial year.
- G.2.—The decrease was due to the use of cheaper materials (£1,600) and to the extension of the periods of wear of various garments (£2,400 approximately).
- G.3.—The excess was due to payments made in the financial year for which provision was included in the Estimates for 1924-25.
- G.4.—This Subhead was opened under Department of Finance authority (S. 41/23/25 of the 20th November, 1925) to provide for the payment of an account for Printing of Old Age Pension Orders, which should normally have been discharged in the financial year 1924-25. This account was not ready for payment by the close of that year, and provision was not made in the current year's Estimates, the service having been transferred to the Revenue Department.

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from Stock amounted to £13 7s. 6d. during the year.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
H.1.—Law Charges ... ..	250	389 8 11	—			139	8	11
H.2.—Losses by Default, Accident, &c. ... ..	10,000	5,146 10 1	4,853	9	11	—		
H.3.—Incidental Expenses ...	1,500	1,239 18 0	260	2	0	—		
H.4.—Police ... ..	45	43 0 0	2	0	0	—		
TOTAL ...£	11,795	6,818 17 0	5,115	11	11	139	8	11
Surplus ...			... £4,976 3 0					

## SUBHEAD H.—continued.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- H.1.—This is necessarily a fluctuating item, and expenditure in connection with leases, etc., during the financial year was greater than anticipated.
- H.2.—Provision was made for the adjustment of accounts consequent on the destruction of all Post Office accounting records in July, 1922, but it was not found practicable to carry out the necessary adjustments during the financial year.

A classified schedule of losses is appended. The loss to the public is\* reduced by £29 8s. 9d. on account of unpaid Wages, etc., due to dismissed and deceased 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.
37 Cases under £50	...	...	...	386	17	2
10 Cases between £50 and £100	...	...	...	689	19	7
3 Cases between £100 and £500	...	...	...	640	15	3
Deficiency in Accounts—Due to defalcations of late Sub-Postmaster, Hospital Sub-Office, Kilmallock, who absconded	...	...	...	333	12	5
“ “ Late Sub-Postmistress, Gurteeny Sub-Office, Galway	...	...	...	13	18	9
“ “ Late Sub-Postmistress, Portland Sub-Office, Birr	...	...	...	1	0	6
“ “ Late officer in charge, An Dáil Branch Office, Dublin	...	...	...	55	11	7
“ “ Due to defalcations of late Sub-Postmaster, Tynagh Sub-Office, Galway	...	...	...	640	8	2
“ “ Due to defalcations of late Sub-Postmaster, Cashel Sub-Office, Galway	...	...	...	385	8	10
“ “ Due to embezzlement by the late Sub-Postmaster, Kinlough Sub-Office, Sligo	...	...	...	117	15	11
“ “ Due to embezzlement by the late Sub-Postmistress, Ballincollig Sub-Office, Cork	...	...	...	157	6	7
“ “ Ballyneale Sub-Office, Waterford, Final Account	...	...	...	1	12	2
“ “ Due to unexplained shortage at Bandon when deficiencies due to raids were cleared	...	...	...	1	8	11
“ “ Tullamore	...	...	...	1	0	0
Theft of Cash from five official remittances from Sub-Offices to Ballina Head Office	...	...	...	5	7	1
Loss of Land Registry stamps from remittance Limerick to Newcastle West	...	...	...	1	0	0
Loss of portion of remittance from Drogheda to Monasterboice Sub-Office	...	...	...	1	0	0
Loss of Cash from Official remittances from Geashill Sub-Office and Walsh Island Sub-Office to Tullamore	...	...	...	2	7	0
Loss in Stores Branch through failure to stamp National Health and Unemployment Insurance Cards in proper course	...	...	...	11	9	11
Loss of National Savings Stamps from Stock at Donnybrook Sub-Office, Dublin	...	...	...	2	11	6
Loss of Land Registry Stamps from Stock at Tralee	...	...	...	10	10	0
Loss of Postal Order extracted from private letter and fraudulently negotiated by late Postman at Kilmallock	...	...	...	1	0	0
Loss of two Postal Orders stolen from private letter in transit through post by late temporary Postman at Dublin	...	...	...	1	17	6
Loss of test letter at Pearse Street Sorting Office owing to neglect of Overseer	...	...	...	1	11	0
Counterfeit Treasury Note accepted at Wexford	...	...	...	1	0	0
Irish Free State Postage Stamps presented to the British Representatives at the International Postal Union Congress at Stockholm	...	...	...	7	12	5
Miscellaneous Losses under £1, involving suspicion of fraud or culpable negligence on the part of Post Office Servants	...	...	...	1	17	9
Miscellaneous Losses, not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—						
Irrecoverable overpayments of Wages, etc.	...	...	...	37	14	7
Counter Losses	...	...	...	206	8	3
Postal Orders	...	...	...	13	7	1
Old Age Pension Orders	...	...	...	31	0	2
Army and Navy Allowances and Postal Drafts	...	...	...	4	9	0
Money Orders	...	...	...	1	4	11
Irrecoverable amounts of National Health and Unemployment Insurance Contributions	...	...	...	61	7	10
Irrecoverable amounts of Customs Charges uncollected	...	...	...	23	17	7
Miscellaneous	...	...	...	1	19	10
				381	9	3



SUBHEAD H.—continued.

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

			£	s.	d.	£	s.	d.
Compensation for Loss of or Damage to Parcels and Registered and Insured Letters :—								
Loss :— Registered and Insured Parcels...			...	...	53	15	2	
Unregistered and Uninsured Parcels			...	...	689	1	10	
Total (Parcels)			...	...	742	17	0	
Registered and Insured Letters			...	...	418	6	5	
TOTAL (LOSS)			...	...	1,161	3	5	
Damage :—Registered and Insured Parcels			...	...	6	13	11	
Unregistered and Uninsured Parcels			...	...	118	11	10	
Total (Parcels)			...	...	125	5	9	
Registered and Insured Letters			...	...	2	11	8	
TOTAL (DAMAGE)			...	...	127	17	5	
TOTAL (LOSS AND DAMAGE)			...	...				1,289 0 10
TOTAL			...	...				£5,146 10 1

The total number of Money Orders and Postal Orders issued during the year was over 4,389,300, amounting to a total sum of £7,191,000.  
The total number of parcels dealt with was about 5,884,000.  
The total cash, &c., remittances dealt with by Postmasters, &c., during the year were about £15,880,000.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.1.—Salaries, Wages, and Allowances ...	139,404	124,767 6 11	14,636 13 1	—
I.2.—Travelling and Subsistence Allowances ...	12,244	12,698 19 3	—	454 19 3
TOTAL ...£	151,648	137,466 6 2	14,636 13 1	454 19 3
		Surplus ...	£14,181	13 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- 1.1.—Decrease due to reduction in cost of living Bonus (£2,800), to abandonment of Telegraph and Common Service Construction Works (£2,200), and to reduction in the anticipated cost of General Maintenance (£9,000).
- 1.2.—Excess expenditure due to insufficient provision for Travelling Expenses, etc., the necessity for which cannot always be accurately foreseen.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Engineering Materials ...	63,047	59,218 2 9	3,828 17 3	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Retrenchment was effected in the purchase of new stores for Engineering purposes.

## SUBHEAD K.—continued.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF  
CHARGE, 1925-26.

	£	s.	d.
Tools lost by workmen ... ..	9	9	3
Apparatus lost by linemen ... ..	3	18	2
Tools and stores lost by fire at Kilcool, Newcastle, County Wicklow ... ..	3	16	1
Line stores stolen at Railway Yard, Killarney ... ..	2	12	0
Losses of stores written off under the authority of the Secretary, Engineer-in-Chief, and Controller of Stores (42 cases) ... ..	22	19	11
TOTAL ... ..	£42	15	5

The total value of stores handled during the year amounted to £271,695.

Stores to the value of £166 12s. 5d., written off in a previous year as lost in a raid, were recovered and taken into stock.

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. ...	15,030	12,602 3 6	2,427 16 6	—
L.2.—Wayleaves ... ..	330	282 12 6	47 7 6	—
L.3.—Contract Work ... ..	11,460	3,219 1 4	8,240 18 8	—
L.4.—Rent, Rates on Wires, &c. ...	3,099	3,373 12 11	—	274 12 11
L.5.—Incidental Expenses ... ..	1,705	312 7 8	1,392 12 4	—
TOTAL ... ..	£ 31,624	19,789 17 11	12,108 15 0	274 12 11
SURPLUS ... ..			£11,834 2 1	
			Expenditure in the Year.	Total outstanding.
			£	£

Works executed for Railway Companies and others ... .. 2,276 1,216

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.—This item provides for the repair of defects in the Anglo-Irish Submarine Cables, the extent of which cannot be accurately gauged.
- L.2.—Decrease due to the cessation of certain Wayleaves payments which could not be foreseen.
- L.3.—Decrease due to the abandonment of projected Works (£5,020) which could not be undertaken during the financial year, and to the lesser cost of Renewal Works carried out under Contract.
- L.4.—Excess expenditure due to an under-estimate of the cost of Gas, Electricity, etc.
- L.5.—Provision was made for expenditure of £1,318 on Technical Classes and Training of Officers in Automatic Telephony, but £141 only was spent on this service during the financial year; also for making good accidental damage in connection with new Construction Works, an item which is necessarily of a fluctuating nature (estimated saving, £220).



SUBHEAD M.—ANNUITIES IN RESPECT OF DEBT CREATED UNDER THE TELEGRAPH ACTS, 1892 to 1921, AND THE TELEPHONE CAPITAL ACT, 1924.

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 ... ..	43,250	43,237 0 0	13 0 0	—
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	11,055	11,054 12 6	7 6	—
TOTAL ...£	54,305	54,291 12 6	13 7 6	—
SURPLUS			...	£13 7 6

EXPLANATION OF THE CAUSE 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 Department of Finance Letter, No. F. 82/1/24, dated 10th June, 1925.

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 ... ..	93,000	89,467 6 4	3,532 13 8	—
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	95,000	69,898 8 3	25,101 11 9	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	25,000	1,985 4 0	23,014 16 0	—
TOTAL ... ..£	213,000	161,350 18 7	51,649 1 5	—
SURPLUS			...	£51,649 1 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

N.1.—The decrease was due to the number of Additional Allowances paid being less than anticipated. The expenditure under this heading is necessarily liable to fluctuation.

N.2 and N.3.—The decrease was due to the estimated number of retirements under the Treaty not materialising in the financial year owing to the suspension of sittings of the Compensation Committee.

## 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	£ 12,190	£ s. d. 11,212 14 8	£ s. d. 977 5 4	£ s. d. —
O.2.—Travelling ... ..	100	90 12 2	9 7 10	—
O.3.—Buildings, Furniture, Light, Heating, etc. ... ..	130	50 10 10	79 9 2	—
O.4.—Stationery, etc. ... ..	2,000	2,220 19 9	—	220 19 9
O.5.—Law Charges ... ..	50	—	50 0 0	—
O.6.—Losses by Default, Accident, etc.	200	469 3 3	—	269 3 3
O.7.—Incidental Expenses ... ..	60	107 12 11	—	47 12 11
TOTAL ... ..	£ 14,730	14,151 13 7	1,116 2 4	537 15 11

Surplus ... £578 6 5

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

- O.1.—Economies effected by the employment of Temporary Force in vacancies resulted in a saving of approximately £810. A further saving of £160 resulted from the reduction in the cost of living Bonus.
- O.2.—This is a variable item. The full amount estimated for was not required.
- O.3.—Provision of approximately £80 was made for Electric Light used in the Savings Bank premises, the claims for which did not come in course of payment.
- O.4.—The data available did not admit of a closer estimate of the expenditure likely to be incurred.
- O.5.—This is a variable item. No expense under this head was incurred during the year.
- O.6.—This is a variable item. Unexpected losses occurred, which raised the expenditure above normal.
- O.7.—The data available did not admit of a closer estimate of the expenditure likely to be incurred.

## LOSSES BY DEFAULT—SAVINGS BANK

Particulars.	Amount.
	£ s. d.
Amounts fraudulently withdrawn from Savings Bank Accounts :—	
No. 24589 ... ..	18 0 0
„ 163140 ... ..	1 0 0
„ 120688 ... ..	17 6
„ 128367 ... ..	17 6
„ 184964 ... ..	1 0 0
Deficiency due to defalcations of the late Sub-Postmaster, Tynagh ... ..	52 12 0
Deficiency due to defalcations of the late Assistant at Cashel, Galway ... ..	178 5 5
Deficiency due to defalcations of the late Sub-Postmaster of Ballincollig ... ..	212 10 10
Deficiency in the accounts of the late Sub-Postmaster, Connaught Street, Athlone ... ..	3 10 0
Deficiency in the accounts of the late Acting Sub-Postmaster, Fairview, Dublin, due to unreported deposit ... ..	10 0
	£ 469 3 3

The total number of Savings Bank deposits and withdrawals during the year was over 658,500, and their total amount was about £2,129,200.



## SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
Appropriations in Aid ...	96,914	107,764 10 3	—	10,850 10 3

NATURE OF RECEIPT.	Estimated.	Realized.
T.1.—Receipts for Agency Services performed on behalf of other Administrations ...	£ 28,500	£ s. d. 27,568 2 3
T.2.—Void Money Orders ...	—	—
T.3.—Void Postal Orders ...	—	—
T.4.—Poundage on Postage Stamps repurchased from the Public ...	80	87 7 8
T.5.—Works for Railway Companies ...	1,240	2,270 9 5
T.6.—Sale of Engineering Stores ...	2,819	2,236 4 1
T.7.—Receipts from Savings Bank Fund ...	22,825	23,529 8 4
T.8.—Sale of Sites ...	—	—
T.9.—Rent of Post Office Premises Sub-let ...	4,220	3,167 11 9
T.10.—Miscellaneous Receipts :—		
Estimated. Realized.		
Receipts from British Administration for Excess Parcels ...	£ 20,681	£ s. d. 17,200 0 0
Receipts from British Administration for Staffing of Wireless Stations ...	10,000	16,598 9 2
Miscellaneous Receipts ...	6,549	15,106 17 7
	37,230	48,905 6 9
TOTAL ...	£ 96,914	107,764 10 3

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

T.1.—The sum of £2,500 in respect of commission on rates collected on behalf of County Councils and Commission on Postal Drafts paid for the Civic Guard was included in the estimate of £28,500, but was subsequently accounted for under T.10. The excess amount realized was due to an increase, which was not anticipated at the time the estimate was prepared, of 25 per cent. in the receipts from the U.S.A. in respect of commission for the payment of Money Orders.

T.4.—A casual variation.

T.5.—It is difficult to form any reliable estimate of the volume of work which the Department is likely to be called upon to perform for Railway Companies during any financial year.

T.6.—This is necessarily a fluctuating item dependent on circumstances.

T.7.—The indirect expenditure, which varies with the number of transactions, was under-estimated (£1,248), while the direct expenditure (*see* Subhead O.) was over-estimated (£578).

T.9.—The deficit was due to the non-receipt in the financial year of certain rents receivable out of premises sub-let in Henry Street.

T.10.—The deficit in receipts from the British Administration for Excess Parcels was due to the gradual decline in the number of parcels received from Great Britain and Northern Ireland, consequent upon the imposition of restrictive tariffs. Excess receipts from the British Post Office in respect of the cost of staffing Wireless Stations at Valentia Island and Malin Head were due to the payment during the year of a balance for which provisional settlement only had been made.

The receipts under the miscellaneous section of this heading include the sum of £2,687 3s. 4d. received from County Councils and the Department of Justice in respect of commission for the collection of rates and Civic Guard Postal Drafts respectively (*see* T.1), and also the following items:—

	£	s.	d.
(a) 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 ... ..	726	13	4
(b) Payment by the Department of Industry and Commerce for the working of Branch Exchanges at certain Post Offices ... ..	4,347	12	8
(c) Amount recovered in connection with a raid on the Great Southern Travelling Post Office at Sallins ... ..	1,145	0	0
(d) Amount collected from British and Foreign Administrations in respect of Officers on loan ... ..	355	4	7
(e) Amount collected from other Government Departments for stores provided, and for additional expenses incurred in respect of materials supplied on their behalf to Tailoring Contractor by the Controller of Stores ... ..	2,121	8	3
(f) Sale of old Stores ... ..	898	19	1

Receipts in respect of items (a), (b), (c) and (d) were not included in the Estimates, and the total of other miscellaneous receipts exceeded anticipations.

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

An Executive Officer (£90-£350) of the Secretary's Office received a temporary and non-pensionable 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 a temporary and non-pensionable allowance at the rate of £100 per annum plus appropriate Bonus for acting as Private Secretary to the Secretary.

From the Department of Justice 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, 1925, to 31st March, 1926.

NOTE.—This Account includes a sum of approximately £4,297 for Salaries, &c., of Staff lent to other Departments.

P. S. O'HEGARTY,

DEPARTMENT OF POSTS AND TELEGRAPHS,

30th November, 1926.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.



## APPENDIX No. I.

# ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1926.

## SUMMARY.

Estimated Expenditure.			Actual Expenditure.		
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.
Telegraph Services.	Telephone Services.	Common Services.	Telegraph Services.	Telephone Services.	Common Services.
£	£	£	£	£	£
8,307	*	8,391	6,775	*	1,899
33,209	60,183	721	16,075	63,632	215
55,280	73,188	4,049	44,488	64,169	3,641
1,371	15,367	62	3,986	18,989	119
98,167	148,738	13,223	71,324	146,790	5,874
			£223,988		

\*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, 1926

Estimate.		Expenditure.	
£		£	
Construction (Telegraphs) :—		Construction (Telegraphs) :—	
Wires for Newspapers ...	...	Wires for Newspapers ...	...
Shore Wireless Stations ...	...	Shore Wireless Stations ...	...
Sundry Works (including fast Telegraph Apparatus) ...	7,443	Sundry Works (including fast Telegraph Apparatus) ...	6,808
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash ...	£4,611	Cash ...	£2,396
Materials ...	3,696	Materials ...	4,379
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating— New Works :—		Electric Light, Electric Power, Heating— New Works :—	
Cash ...	£6,936	Cash ...	£1,285
Materials ...	1,455	Materials ...	614
TOTAL COST OF COMMON SERVICES CONSTRUCTION		TOTAL COST OF COMMON SERVICES CONSTRUCTION	
...	£ 8,391	...	£ 1,899 (b)

(a) *Construction (Telegraphs)*.—Provision was made for Radio-Telegraph Service between Burton Port and Arranmore, and several Telegraph Extensions, which could not be undertaken during the financial year.

(b) *Construction (Common Services)*.—Certain Lighting and Heating Schemes, etc., in Dublin and Cork could not be carried out as the Buildings were not completed.



## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1926.—continued.

Estimate.				Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.	Common Services.		Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
20,108	35,363	485	...	9,604	40,833	65	...
12,403	17,050	204	...	5,748	20,182	119	...
			TOTAL	15,352	61,015	184	...
698	7,770	32	Worn-out and Obsolete Plant and Stores— Book Value written off Stores Ledger	723	2,617	31	...
£33,209	60,183	721	Total Cost of Renewals, Rearrangements, &c., of Plant	16,075(a)	63,632	215	...
35,704	64,344	3,370	MAINTENANCE.	28,611	57,916	3,105	...
4,513	8,547	679		3,247	5,998	536	...
33	297	—		28	255	—	...
15,030	—	—		12,602	—	—	...
				44,488(b)	64,169(b)	3,641(b)	...
£55,280	73,188	4,049	Total Cost of Maintenance				
			REPAIR OF STORES IN POST OFFICE FACTORY.				
			Direct Expenditure—				
1,371	15,367	62	£11,300	Cash	...	£10,482	70
			5,500	Materials	...	2,310	...
			Indirect Expenditure	...	...	10,302	49
£1,371	15,367	62	Total Cost of Repair of Stores in Post Office Factory	3,986(c)	18,989(c)	119(c)	...

(a) *Renewals, etc.*—The amount of Renewal Work accruing was less than normal, as the result of extensive repairs effected under the Malicious Damage heading during the previous two years.

(b) *Maintenance, etc.*—A similar explanation applies as detailed under (a); in addition, the necessity for Storm Repairs was below the average.

(c) *Repair of Stores.*—The amount of work undertaken by the Factory in this particular respect was greater than originally anticipated.

## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1926.

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1925:—			Works and Maintenance		110,351
Stock at Rate Book Prices, 31st March, 1925		111,183*	...		...
Stores in transit on 31st March, 1925		1,401	Repayment Services		2,957
Stores issued to Factory in respect of uncompleted Works on 31st March, 1925		1,519	Factory for use in Manufacture, Plant, &c.		6,661
Less—Decrease on revaluation		114,103	Sales		3,473
...		2,069	...		...
...		112,034	Stocktaking Adjustments		2
Engineering Materials Purchased		...	Value of Stores issued to Factory in respect of Un-completed Works on 31st March, 1926		2,483
Add Stores taken into Stock, 1925-26, but not paid for on 31st March, 1926		3,825	Value of Stores in transit on 31st March, 1926		946
Deduct Stores taken into Stock prior to 1st April, 1925, and paid for in 1925-26		117,431	Value of Stores in hand on 31st March, 1926		126,770*
...		8,569	(Including Stores awaiting repair or condemnation, £15,574, and for sale, £3,510).		130,199
Add cost of Freight and Cartage of Engineering Stores		7,569	...		...
Add cost of Handling:—			...		...
Engineering Staff		1,584	...		...
Stores Staff		7,668	...		...
Manufactured Articles received from Factory at cost		16,821	...		...
Profit on Rate Book Prices		9,564	...		...
...		6,362	...		...
...		£253,643	...		£253,643

\* 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 1925-26.

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) ... ..								74,909	9	0
GRATUITIES AND OTHER NON-RECURRENT CHARGES.										
A.—Statutory.										
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ... ..								4,776	7	3
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)) and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ... ..								4,391	0	6
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ... ..								237	2	9
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ... ..								259	4	6
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ... ..								—		
B.—Non-Statutory.										
Marriage Gratuities ... ..								2,235	13	0
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts ... ..								150	0	9
INJURY GRANTS.										
Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ... ..								39	6	4
Grants under the Workmen's Compensation Act, 1906 ... ..								601	13	3
Grants under the Injuries in War (Compensation) Act, 1915 ... ..								1,867	9	0
								£89,467	6	4
Subhead N.2.										
Superannuation Allowances awarded under Article 10 of the Treaty of 6th December, 1921 ... ..								69,898	8	3
Subhead N.3.										
Additional Allowances awarded under Article 10 of the Treaty of 6th December, 1921 ... ..								1,985	4	0
								£161,350	18	7





## ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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 ...	1,346,445	1,235,818 17 6	110,626	2 6	—	
B.—Marriage Allowance ...	150,107	132,826 14 3	17,280	5 9	—	
C.—Wages of Civilians attached to Units ...	99,250	115,311 6 8	—		16,061	6 8
D.—Pay of Clergymen and Altar Equipment ...	10,994	11,777 17 0	—		783	17 0
E.—Pay of Officers of Medical Service ...	45,884	47,068 12 10	—		1,184	12 10
F.—Medicines and Instruments	7,020	2,703 12 5	4,316	7 7	—	
G.—Lodging and Subsistence Allowances ...	64,394	37,202 8 10	27,191	11 2	—	
H.—Conveyance of Troops by Rail ...	79,726	59,227 17 0	20,498	3 0	—	
J.—Conveyance of Stores ...	15,875	10,538 8 5	5,336	11 7	—	
K.—Mechanical Transport ...	47,520	50,977 13 8	—		3,457	13 8
L.—Provisions and Allowances in lieu ...	583,263	506,011 4 5	77,251	15 7	—	
M.—Petrol and Oils ...	33,125	23,519 3 8	9,605	16 4	—	
N.—Clothing and Equipment	93,030	121,242 19 11	—		28,212	19 11
O.—Animals and Forage ...	26,109	15,502 11 2	10,606	8 10	—	
P.—General Stores ...	34,035	19,838 4 8	14,196	15 4	—	
Q.—Warlike Stores ...	49,424	194,997 3 6	—		145,573	3 6
R.—Engineer Stores ...	14,134	4,447 0 3	9,686	19 9	—	
S.—Fuel, Light and Water in kind ...	104,786	85,541 18 9	19,244	1 3	—	
T.—Works and Buildings ...	58,248	52,506 0 9	5,741	19 3	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
U.—Compensation for Damage or Injury ...	12,200	11,922 17 2	277	2 10	—	
V.—Barrack Services ...	86,586	64,807 7 8	21,778	12 4	—	
W.—Insurance ...	25,619	11,561 6 11	14,057	13 1	—	
X.—Incidental Services ...	29,000	14,501 17 3	14,498	2 9	—	
Y.—Office of Minister of Defence, Army Finance Office, &c. ...	60,000	52,545 8 0	7,454	12 0	—	
Vessels ...	—	5,211 17 4	—		5,211	17 4
Balances Irrecoverable ...	—	675 12 2	—		675	12 2
GROSS TOTAL ...	£ 3,076,774	2,888,286 2 2	389,649	0 11	201,161	3 1
			Surplus of Gross Estimate over Expenditure. £188,487 17 10			
<i>Deduct :—</i>						
	Estimated.	Realized.				
	£	£ s. d.				
Z.—Appropriations in Aid ...	23,657	83,691 8 5	Surplus of Appropriations in Aid realized. £60,034 8 5			
NET TOTAL ...	£ 3,053,117	2,804,594 13 9	Total Surplus to be surrendered. £248,522 6 3			
			Estimated. Realized.			
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer (Conscience Money)			—	5 5 0		

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

A.—The factors in connection with the saving under this Subhead are :—

- The actual strength throughout the year fell short of the average strength estimated for.
- There was difficulty in securing qualified tradesmen, and the numbers of such employed throughout the year did not reach the number estimated for.
- Promotions from Class III. Privates to Class II. Privates were less than anticipated.

B.—The saving under this Subhead is due to the numbers in receipt of Marriage Allowance throughout the year being substantially less than the average number estimated for.

C.—Typists, Clerks, and other classes of civilian employees, were employed throughout the Military Commands, for some time after the active service period, in numbers which were considered far in excess of normal peace requirements. An exhaustive enquiry into the numbers of these employees was held with a view of fixing an establishment. When the estimates for the year under review were being prepared, it was contemplated that the reduced strength, which the enquiry was reasonably expected to report as sufficient, would become effective in the year 1925-26. The difficulties associated with effecting the necessary reduction were so great, however, that the actual reduction in numbers did not take effect until towards the end of the financial year, resulting in the excess on this Subhead.



- D.—Altar equipment was required in this financial year in excess of the provision in the Estimate.
- E.—The excess arose from the settlement of arrear claims for services of civil medical practitioners.
- F.—Reduced strength to some extent accounts for this saving. The other factor is that the health of the troops was throughout exceptionally good, resulting in much less expenditure on medicines, etc., than was anticipated.
- G.—(a) Accommodation for Officers was found in barracks to an extent which was not anticipated when the Estimate was drawn up.  
(b) Subsistence Allowance of Officers was much less than anticipated owing to instructional tours not having taken place to the extent provided for.
- H.—For training purposes, movements of troops were, in many cases, made by route march and on bicycles. The resulting reduction in rail movements is the main cause of the saving under this Subhead.
- J.—Conveyance of stores by rail was not carried out to the extent anticipated.
- K.—The excess is occasioned by arrear claims in respect of commandeered vehicles.
- L.—The saving is accounted for by the reduction in numbers, and the fact that the ration cost less than was estimated for.
- M.—Petrol was purchased at a considerably lower price than the estimated cost.
- N.—The cost of clothing issued to soldiers on repayment to the extent of over £13,000 is brought to account under Appropriations in Aid. Apart from this factor, the cost of clothing was slightly underestimated.
- O.—Capital expenditure was less than the amount estimated. In addition, the contract prices of forage were less than anticipated.
- P.—Stores arranged to be purchased towards the end of the financial year could not be delivered within that year.
- Q.—When the Estimate was being prepared, it was thought a very considerable quantity of stores which had been purchased in the financial year 1924-25 would, in fact, constitute a charge against the Vote for that year. It was, however ultimately discovered that these stores could not be delivered within that financial year, and consequently fall to be charged in the Accounts of the year under review.
- R.—The expenditure under Tools, Machinery and Plant was considerably less than was anticipated.
- S.—The cost of coal proved to be less than was estimated for.
- T.—The saving represents variations in the actual cost of works compared with estimates.
- U.—A casual variation.
- V.—The requirements under the Subhead could not be obtained within the financial year.
- W.—Unemployment Insurance was estimated for a much greater number of men than, in the event, became eligible. There is the further circumstance that all non-commissioned Officers and Men were estimated for in respect of National Health Insurance, whereas a number of soldiers did not elect to become insured.
- X.—It was not possible to forecast expenditure under this Subhead with any degree of accuracy. This Subhead includes a sum of £43 5s. 4d. in respect of the cost of entertainment on the occasion of the erection of the Cross at Beal-na-Blath in memory of General Collins; also the payment of a grant of £100 to a Medical Officer for special services rendered.
- Y.—It was not found necessary to retain in employment the full number of temporary clerk for which provision was made.

Vessels.—A special Subhead was opened under the title "Vessels," (Department of Finance Authority 747/48), which bears certain expenditure properly appertaining to prior years.

Balances Irrecoverable.—Special Subhead opened by Department of Finance Authority S/4/79/26. See detailed list of cases.

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

			£	s	d.
(1) Marriage Allowance irregularly drawn by three soldiers. The men were prosecuted, convicted, and sentenced to terms of imprisonment. The sum of £127 3s. 0d. was charged under this heading (Item 22) in 1924-25 Account.					
(Department of Finance Authority, S. 4/5/26)	...	...	59	3	0
(2) Loss incurred by failure of a Contractor to fulfil his contract for the supply of sausages. Legal advice was to the effect that, having regard to the defaulting trader's financial position, there was little prospect of recovery of the excess cost by proceedings.					
(Department of Finance Authority, S. 4/105/26)	...	...	179	10	3
(3) A beast, on being killed, was condemned as unfit for human consumption.					
(Department of Finance Authority, S. 8/57/26)	...	...	26	7	9
(4) 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. 124/3/25)	...	...	1	0	0
(5) Issue of Marriage Allowance to a deceased soldier's dependants, which was not specifically covered by regulation. The money was received in good faith by the dependants, and recovery from them would have inflicted hardship.					
(Department of Finance Authority, S. 4/5/26)	...	...	9	9	0
(6) Refund of an Irregular's money which came into possession of the Military Authorities. It is shown that the money was used for Army purposes, although there are no documents available in support of the disbursements so made.					
(Department of Finance Authority, F. 124/2/24)	...	...	83	0	0
(7) Overpayment to a trader for services rendered.					
(Department of Finance Authority, S. 5/12/26)	...	...	1	2	9
(8) A beast, on being killed, was condemned at Abattoir as unfit for human consumption.					
(Department of Finance Authority, S. 8/57/26)	...	...	25	13	9
(9) 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 the responsibility for the loss be placed on any individual.					
(Department of Finance Authority, S. 4/93/25)	...	...	8	0	0
(10) Over-issue of pay to a soldier due to an erroneous entry as regards the date on his attestation form. The soldier was discharged shortly after attestation, and recovery was not possible.					
(Department of Finance Authority, S. 5/43/25)	...	...	2	10	0
(11) Debtor Balances on Non-effective Soldiers' Accounts.					
(Department of Finance Authority, S. 5/18/26)	...	...	193	16	7



## BALANCES IRRECOVERABLE—(continued).

	£	s.	d.
(12) Refund in respect of Money and Property which came into possession of the Military Authorities in 1923. Positive evidence is not available to fix the responsibility on any individual. (Department of Finance Authority, S. 4/140/25) ... ..	2	5	0
(13) Overpayment to an Officer who proceeded abroad on sick leave to undergo Climatic Treatment. The Officer died before the expiration of the leave, and it was not possible to recover the amount from deceased's estate. (Department of Finance Authority, S. 4/90/25) ... ..	5	0	0
(14) Overpayments of Marriage Allowance brought to light after soldiers concerned had become non-effective. Recovery of the overpayments was not found possible. (Department of Finance Authority, S. 5/4/26) ... ..	34	15	9
(15) Payments of Marriage Allowance made in three cases in respect of illegitimate children. The money was received in good faith, and recovery would inflict undue hardship. The total overpayments amounted to £44 16s. 0d., of which £8 10s. 0d. was charged to Vote Subhead B. in 1924-25 Account. (Department of Finance Authority, S. 4/143/26) ... ..	36	6	0
(16) 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, S. 4/207/25) ... ..	7	0	0
(17) Overpayment of two days' wages to a Shorthand Typist attached to Army Department. The employee left without leave owing to illness. Recovery not possible. (Department of Finance Authority, S. 4/79/26) ... ..	12	4	
TOTAL ... ..	£675	12	2

## Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands ... ..	7,423	6,298 19 11
2. Sale of Unserviceable Stores ... .. £12,400		
Sale of Surplus Tools ... .. 150		
	12,550	16,532 19 8
3. Sale of Horses ... ..	84	179 8 9
4. Sale of Clothing ... .. £500		
Shoemakers' Shops ... .. 1,000		
	1,500	13,578 2 3
5. Revenue from Bands ... ..	1,000	1,266 3 10
6. Sale of By-products of Electric and Gas Plants ... ..	500	99 15 6
7. Receipts from Dental Workshops ... ..	600	1,072 18 2
8. Works and Buildings—Sundry Receipts ... ..	—	593 0 1
9. Sale of Cheddite ... ..	—	304 15 9
10. Rents of Canteens ... ..	—	313 12 2
11. Abattoir Receipts ... ..	—	10,071 0 8
12. Sales of Farm Produce ... ..	—	28 10 9
13. Fuel, Light and Water—Sundry Receipts ... ..	—	624 5 11
14. Rents, Lettings and Quarters ... ..	—	31 0 6
15. Hospital Stoppages and Refund from Army Pensions Vote ... ..	—	12,196 14 5
16. Sales of Manure ... ..	—	151 0 3
17. Sales of Trawlers ... ..	—	7,063 9 10
18. Purchases of Discharge ... ..	—	100 0 0

## Z.—APPROPRIATIONS IN AID—(continued.)

	Estimated.		Realized.		
	£		£	s.	d.
19. Sales of Meat from Abattoir to Officers, N.C.O.'s and Men ... ..	—	—	2,157	8	10
20. Sale of Photographs, etc. ... ..	—	—	19	10	0
21. Sale of Bakery Sweepings ... ..	—	—	12	18	0
22. Receipts from Army Laundries ... ..	—	—	3,602	14	7
23. Recoveries in respect of charges to Vote Subheads in Prior Accounts:—					
A.—Pay of Officers, N.C.O.'s and Men ... ..	—	—	277	5	5
B.—Marriage Allowance ... ..	—	—	607	12	3
D.—Pay of Clergymen, etc. ... ..	—	—	6	0	0
E.—Medicines and Instruments ... ..	—	—	301	2	1
G.—Lodging and Subsistence Allowances ... ..	—	—	37	5	6
H.—Conveyance of Troops by Rail ... ..	—	—	113	6	4
K.—Mechanical Transport ... ..	—	—	1,152	2	3
L.—Provisions and Allowances in lieu ... ..	—	—	1,120	2	9
M.—Petrol and Oils ... ..	—	—	91	7	10
N.—Clothing and Equipment ... ..	—	—	36	15	10
P.—General Stores ... ..	—	—	2,522	13	10
Q.—Warlike Stores ... ..	—	—	517	11	10
S.—Fuel, Light and Water in kind ... ..	—	—	194	3	2
U.—Compensation for Damage or Injury ... ..	—	—	5	2	11
V.—Barrack Services ... ..	—	—	362	4	8
X.—Incidental Services ... ..	—	—	5	5	
24. Miscellaneous Small Receipts ... ..	—	—	47	16	6
	£23,657		£83,691 8 5		

(2) *Sale of Unserviceable Stores.*

Reduced by £651 19s. 10d. in respect of Appropriations in Aid given up in 1924-25.

Department of Finance Authorities—S. 4/86/24.

S. 5/16/26.

(15) *Hospital Treatment.*

Credit to Army Vote in respect of treatment of Pensioners as authorized by Department of Finance reference S. 4/219/24.

## CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

(a) Walking Sticks were purchased for issue to Officers on repayment. Owing to the demobilisation of Officers during the period of recovery it was found impossible to secure recovery of a sum of £39 16s. 5d. (Department of Finance Authority, S. 8/2/27).

(b) During the irregular activities in the south traders could not obtain supplies of flour in the ordinary course. The Military Authorities in these circumstances developed a system of food control incidental to which quantities of flour were purchased by the Military and sold through a Committee to traders. When normal conditions again prevailed, there was a quantity of flour left on the hands of the Military. This was sold direct to a trader. Before full recovery could be made the trader died, and the estate being insolvent, the amount of £17 5s. 6d. became irrecoverable. (Department of Finance Authority, S. 5/45/25).

## STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£	s.	d.
(1) Deficiencies found to exist in 1923 in the records of an Infantry Battalion. There was no Store Accounting System then in force.			
(Department of Finance Authority, S. 8/59/26) ... ..	309	1	5
(2) Loss of a revolver by an Officer in circumstances in which the Officer concerned could not be held to have been guilty of neglect.			
(Department of Finance Authority, S. 8/47/26) ... ..	4	17	6



		£	s.	d.
(3) Deficiencies in Barrack Services Stores on the evacuation of Posts in the South. The articles deficient were mainly part-worn or were broken whilst in use, but the process of formal condemnation was not carried out.				
(Department of Finance Authority, S. 8/110/26)	...	6	14	11
(4) Deficiencies in Transport Stores. A Court of Enquiry fixed the responsibility on an Officer. On submitting the facts to the Law Officers, it was found that the evidence available was insufficient to warrant criminal proceedings. The Officer's services were dispensed with.				
(Department of Finance Authority, S. 8/79/26)	...	729	11	6
(5) Loss of a horse destroyed owing to deferred fracture of the hind leg. A Court of Enquiry found that the occurrence was accidental, and that no blame could be attached to anyone connected with the accident.				
(Department of Finance Authority, S. 8/99/25)	...	25	0	0
(6) Deficiencies at Stocktaking of Stores held on Inventory. The Officer was killed shortly after the date of Stocktaking.				
(Department of Finance Authority, S. 4/9/26)	...	1	11	0
(7) Loss of a horse from injuries caused by colliding with an Electric Pole. A Court of Enquiry was held, and it was found that responsibility could not be attached to the driver.				
(Department of Finance Authority, S. 8/40/26)	...	25	0	0
(8) Theft of two Bosch Type Magnetos from Military Hangar. Military and Police enquiries failed to trace the culprits.				
(Department of Finance Authority, S. 8/27/26)	...	25	0	0
(9) Discrepancies at Stocktaking at a forage store, attributed wholly to faulty weighing in the absence of proper weighing appliances. Proper weighing appliances have now been supplied.				
(Department of Finance Authority, S. 8/66/26)	...	15	10	11
10) Loss of 100 Barrack Sheets and 600 pints of Paraffin Oil. A Court of Enquiry fixed the responsibility on the Battalion Quartermaster. Recovery was not possible owing to the death of the Officer.				
(Department of Finance Authority, S. 8/106/26)	...	9	3	4
(11) Loss of a bicycle during manœuvres. A Court of Enquiry held that the Officer Commanding the Battalion was guilty of carelessness, and 50 per cent. of the value of the machine was recovered from his pay.				
(Department of Finance Authority, S. 8/49/26)	...	10	5	6
(12) Loss of Simms Magneto taken from Crossley Tender in Transport Yard. A Court of Enquiry failed on the evidence submitted to fix the responsibility on any person or persons.				
(Department of Finance Authority, S. 8/111/26)	...	13	0	0
(13) Deficiencies of Kit amongst boys in the School of Music.				
(Department of Finance Authority, S. 8/78/25)	...	6	15	3
(14) Losses of Sundry Stores which occurred during manœuvres.				
(Department of Finance Authorities, S. 8/50/26; S. 8/54/26; S. 8/61/26; S. 8/63/26 and S. 8/51/26)	...	7	5	6
(15) Provisions condemned by responsible authorities as unfit for human consumption.				
(Department of Finance Authorities, S. 8/16/26; S. 8/57/26; S. 8/5/26 and S. 8/123/25)	...	16	18	7

	£	s.	d.
(16) Losses of Sundry Stores by accident.			
(Department of Finance Authorities, S. 8/87/25 and S. 8/99/26)	2	5	3
(17) Four cases of loss of Stores through theft. A Court of Enquiry was held in each case, but the responsibility for the loss could not be fixed on any person.			
(Department of Finance Authorities, S. 8/28/26 ; S. 4/107/26, S. 8/58/26 and S. 8/91/26) ... ..	8	7	11
(18) Value of articles of public clothing found to be deficient on the desertion of soldiers. The various articles have been written off store charge under Department of Finance Authority, S. 5/18/26 ... ..	358	3	2

## EXTRA REMUNERATION (exceeding £50).

Army Lands Officer received an allowance of £100 per annum from the 1st April, 1923.

One Junior Executive Officer loaned to this Department received a lump sum of £90.

Two Clerical Officers (Female) each received an allowance of £50 per annum plus Bonus.

The Accounts of other Departments include a sum of approximately £953, in respect of salaries of Staff loaned to this Department.

This Account includes sums of approximately £2,405 in respect of salaries of Officers temporarily lent to other Departments.

## NOTES.

The sum of £3,615 8s. 10d. is included in this account in respect of services rendered by Haulbowline Dockyard.

The sum of £321 16s. 0d., representing the proceeds of Huts sold, has been included in the accounts of the Office of Public Works.

THOMAS GORMAN,

*Accounting Officer.*

ARMY FINANCE OFFICE,  
DEPARTMENT OF DEFENCE,  
3rd February, 1927.

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, 1926, compared with the Sum Granted, for WOUND PENSIONS, ALLOWANCES and GRATUITIES, under the ARMY PENSIONS ACT, 1923, and for Sundry Contributions in respect of the Administration thereof, and to pay Pensions under the MILITARY SERVICE PENSIONS ACT, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ARMY PENSIONS ACT, 1923.	£	£ s. d.	£ s. d.	£ s. d.
A.—Wound Pensions, Gratuities and further Pensions granted under Sections 1, 2 and 3 of the Army Pensions Act, 1923, to wounded Officers and Soldiers discharged from the Forces as medically unfit, and to Wounded Members of the Irish Volunteers, and the Irish Citizen Army, 1916	55,000	37,222 0 10	17,777 19 2	—
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 ...	33,000	19,115 6 9	13,884 13 3	—
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 ...	1,000	1,177 14 7	—	177 14 7
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. ...	2,000	998 14 10	1,001 5 2	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
E.1.—Balances Irrecoverable ...	—	684 7 7	—		684 7 7	
E.2.—Extra Statutory Provision for Hospital Treatment of ex-Soldiers within limits approved by the Minister for Finance and for Fees for civilian Medical Practitioners employed in connection with Army Pensions Administration ...	—	11,516 7 10	—		11,516 7 10	
MILITARY SERVICE PENSIONS ACT, 1924.						
F.—Pensions granted under Section 4 (1) ...	224,000	66,150 11 1	157,849	8 11	—	
TOTAL ...	£ 316,000	136,865 3 6	191,513	6 6	12,378 10 0	

Surplus to be surrendered ... £179,134 16 6

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ s. d. — 185 19 1

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

- A.—In preparing the Estimate consideration was given to the large number of applications which had not then come before the Pensions Board, and to the temporary pensions in issue which would come up for final determination during the financial year. In the result, applications failed to a greater extent than was anticipated, and temporary pensions in many cases ceased altogether.
- B.—The Estimate was prepared in the light of numerous applications which ultimately proved to be outside the scope of the Act.
- C.—An excess which was anticipated during the financial year, and which the Department of Finance (Authority S. 60/17/26) agreed should be met out of savings on other Subheads.
- D.—There were only very few applications for vocational training, and of these most were in respect of training for occupations entirely unsuitable for the persons concerned.
- E.—The saving under this Subhead is in the main consequential on the saving at Subhead A.
- E.1.—Balances Irrecoverable. See Schedule of cases appended.
- E.2.—Extra Statutory Provision, etc. Hospital treatment was provided for in Estimates for the year 1924-25, but similar provision was not made in the Estimates for the year under review. The charges arising from such treatment are included in this Appropriation Account under Department of Finance Authority, S. 4/219/24.
- F.—The complexity of the investigations required to be carried out by the Board of Assessors in the great number of applications received made it impossible for the Board to issue reports of service in the year under review to anything approaching the number of cases anticipated when the Estimate was framed.
- Extra Receipts.—Recoveries were made from pensions during the year under review in respect of the year 1924-5, the books for which were closed at the time of recovery.



Balances Irrecoverable : being amounts written off under Authorities cited.

	£	s.	d.
(1) Three 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 persons concerned under possible future legislation dealing with injuries received by Members of the Forces during the post-war service. (Department of Finance Authorities, S. 82/1018/24; S. 4/183/25; S. 82/798/24) ... ..	95	1	0
(2) Sixteen 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 Authorities, S. 82/955/24; S. 82/1506/24; S. 82/1549/24; S. 82/488/24; S. 82/784/24; S. 4/183/25; S. 82/811/24; S. 82/535/24; S. 82/168/25; S. 82/531/24) ... ..	303	18	4
(3) 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 and S. 82/1239/24) ... ..	9	3	0
(4) Three Pensions and one set of Dentures were awarded on certificates that the claimants were injured in the course of duty. Subsequent investigations of a detailed nature failed, however, to confirm that the disabilities from which the claimants suffered were due to injuries received in the course of duty with the National Army. (Department of Finance Authorities, S. 82/1238/24; S. 82/1431/24; S. 82/306/25) ... ..	187	11	4
(5) Pension was awarded on a certificate that the claimant was wounded in the course of duty with the Irish Volunteers. Subsequent investigations failed to confirm that the claimant was wounded as set out in his claim. The evidence available was not sufficient to warrant a prosecution. (Department of Finance Authority, S. 82/1492/24) ... ..	6	7	5
(6) Two cases of allowances awarded to the Dependants of Members of the National Army who died from the result of injuries received in the course of duty with the National Army on dates after the cessation of Active Service conditions. The sums paid will be set off against any awards which may subsequently be granted under possible future legislation dealing with post-war service. (Department of Finance Authorities, S. 82/1012/24; S. 82/322/24) ... ..	35	12	4
(7) A temporary allowance was issued to a totally incapacitated dependant of a deceased Officer. On reconsideration of the case, it was decided that the applicant could not be regarded as having been totally dependent on the deceased prior to his death. Portion of the total sums issued is charged to Subhead B; the balance is charged to this Subhead. (Department of Finance Authority, S. 82/1486/24) ... ..	39	5	8
(8) In two cases sets of Dentures were supplied to Applicants who were subsequently awarded gratuities on claims in respect of injuries sustained in the service of the Volunteers. The fitting of Dentures had the effect of reducing the disabilities of these applicants to a final and stationary condition. (Department of Finance Authorities, S. 82/259/24 and S. 82/1456/24) ... ..	5	9	0
(9) Dentures were supplied to two Applicants, to whom no subsequent awards were made. (Department of Finance Authority, S. 82/357/25) ... ..	1	19	6
TOTAL ... ..	£684	7	7

## NOTES IN CONNECTION WITH THE ITEMS OF BALANCES IRRECOVERABLE.

1. The sum of £95 ls. 0d. written off includes unadjusted balances to the amount of £51 3s. 0d. referable to cases dealt with at Item 1 of the Balances Irrecoverable Statement in the Appropriation Account for 1924-25. The remaining sum of £43 18s. 0d. represents part of a total sum of £121 7s. 0d., of which £77 9s. 0d. was charged against Subhead A in the 1924-25 Account.
2. This write-off represents the completion of the adjustment of the seven "write-off" cases referred to in Item 2 of the Balances Irrecoverable Statement in the Appropriation Account for 1924-25, and the adjustment of nine fresh cases in which portion of the charges were made against Subhead A in the 1924-25 Account. The payments made in the sixteen cases amounted to £1,766 12s. 2d. The charges in respect of that total sum were as follows :—
 

	£	s.	d.
Charged to Balances Irrecoverable in 1924-25 Account	...	726	11 1
Charged to Subhead A in 1924-25 Account	...	736	2 9
Charged to Balances Irrecoverable in this Account	...	303	18 4
		<u>£1,766</u>	<u>12 2</u>
3. The total sum involved in this case was £71 17s. 2d. Of this sum, £59 16s. 8d. was charged against Balances Irrecoverable in the 1924-25 Account (Item 4) and £2 17s. 6d. against Subhead C in that Account. The balance of £9 3s. 0d. is charged in the present Account against Balances Irrecoverable.
4. The total sum involved in these cases was £653 3s. 4d.; of this, £465 12s. was charged against Subhead A in the Account for 1924-25. The balance of £187 11s. 4d. is charged in the present Account against Balances Irrecoverable.
5. The total sum involved in this case was £55 3s. 9d. Of this sum, £48 16s. 4d. was charged against Subhead A in the 1924-25 Account. The balance of £6 7s. 5d. is now adjusted as shown.
6. The total sum involved in these cases was £140 6s. 10d. Of this amount £104 14s. 6d. was charged against Subhead B in the 1924-25 Account. The balance of £35 12s. 4d. is now adjusted as shown.
7. The total sum actually paid in this case was £45 17s. 1d. Of this, £6 11s. 5d. was charged against Subhead B in the 1924-25 Account. The balance of £39 5s. 8d. is now adjusted as shown.

## CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

1. Allowance issued in respect of a child of a soldier who was found not to be married to the mother of the child. The allowance was stopped under legal advice. (Department of Finance Authority, S. 82/414/24)
 

£	s.	d.
...	30	11 5
2. Allowance issued in respect of a child of a deceased soldier whose marriage with the mother of the child was found to have been bigamous. The allowance was stopped under legal advice. (Department of Finance Authority, S. 82/694/24)
 

£	s.	d.
...	31	3 6

THOMAS GORMAN,  
*Accounting Officer.*

ARMY FINANCE OFFICE,  
DEPARTMENT OF DEFENCE,  
10th February, 1927.

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 EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
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.
<b>HEADQUARTERS EXTERNAL AFFAIRS.</b>				
A.1.—Salaries, Wages, &c. ...	9,859	9,451 16 11	407 3 1	—
A.2.—Travelling, Incidental Expenses, and Newspapers	1,110	333 17 5	776 2 7	—
A.3.—Telegrams and Telephones	280	179 2 3	100 17 9	—
A.4.—Official Entertainment ...	500	688 8 5	—	188 8 5
<b>REPRESENTATIVES ABROAD.</b>				
B.1.—Salaries, Wages, Allowances, &c. ...	22,762	20,418 2 3	2,343 17 9	—
B.2.—Rents, Fuel, Light, Cleaning, Furniture and Fittings ...	7,857	7,115 7 3	741 12 9	—
B.3.—Travelling and Subsistence ...	2,355	1,436 11 7	918 8 5	—
B.4.—Postage, Stationery, Telegrams, Telephones ...	1,235	952 5 0	282 15 0	—
B.5.—Incidental Expenses ...	565	343 6 3	221 13 9	—
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	250	19 7 9	230 12 3	—
B.7.—Loss on Exchange ...	200	2 18 8	197 1 4	—
Total ...£	46,973	40,941 3 9	6,220 4 8	188 8 5

Surplus to be surrendered ... £6,031 16 3

	Estimated			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer—						
Fees from Issue of Passports ...	9,800	0	0	9,849	16	5
Fees from Granting of Visas in U.S.A. ...	4,500	0	0	3,112	19	8
Miscellaneous Receipts ...	—			96	2	3
	£14,300	0	0	£13,058	18	4

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

- A.1.—Savings due to (1) two vacancies occurring in the Clerical Officer Grade, and (2) reduction in the rate of Bonus payable.
- A.2.—The expenditure on travelling and subsistence was small, and very little expenditure was necessary under the heading of Translations, Press articles, Photographs, Books, &c., for distribution abroad.
- A.3.—Saving on telegrams and cablegrams.
- A.4.—Excess caused by underestimation. It is not possible to estimate expenditure accurately. (Department of Finance Minute of 25th June, 1926, S 100/1/25).
- B.1.—The conditions governing the grant of a Rent allowance of £1,000 per annum to the Minister Plenipotentiary were not fulfilled, and no portion of this amount was paid during the year.  
 Balance of savings due to (a) vacancies for part of the year in the posts of Trade Inspector and Chief Trade Officer (Great Britain), (b) non-filling of Typist post in Trade Office, New York, (c) abolition of Rotterdam Office, and (d) economy in item (£800) for Extra Clerical Assistance in the Passport Office, New York.
- B.2.—Savings due (1) to closing of Rotterdam Office, and (2) to the non-expenditure of amount provided for supply of furniture.
- B.3.—The expenditure on travelling in U.S.A., was not as great as anticipated. Savings also due to vacancies in the Inspectorate Staff of the London Office.
- B.4.—Casual savings, mainly in telegrams and stationery.
- B.5.—Savings occurred on the heading "Miscellaneous expenses" which cannot be accurately forecast.
- B.6.—The requests for repatriation were less than anticipated.
- B.7.—The fluctuations in the Exchange rates were not appreciable during the year.

S. P. BREATHNACH,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
 30th October, 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, 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, 1926, 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 ...	5,724	3,976 11 7	1,747 8 5	—
B.—Travelling and Incidental Expenses	1,100	636 1 3	463 18 9	—
C.—Losses Irrecoverable ...	—	4 1 4	—	4 1 4
TOTAL	£ 6,824	4,616 14 2	2,211 7 2	4 1 4
Surplus to be surrendered			£2,207	5 10

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

A.—The provision of £5,724 was for payments anticipated in respect of the year ended 31st March, 1926. Owing to a change in the method of issuing payments only three quarterly instalments for the period to 31st December, 1925, were actually issued, the instalment in respect of the quarter to 31st March, 1926, being issued out of the 1926-27 Vote, which contains provision for payments due in respect of the calendar year 1926.

B.—The Estimate was based on a Delegation of seven members to the League of Nations Assembly 1925. Only four were appointed and this explains the saving.

C.—Losses Irrecoverable. This sum represents an overpayment of subsistence allowance, which had not been recovered and which on the authority of the Department of Finance has been charged to a Losses Subhead. (Department of Finance E 76/63 of October 7th, 1926).

S. P. BREATHNACH,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
17th November, 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.*

## ADVANCES TO AGRICULTURAL CREDIT SOCIETIES.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for ADVANCES TO AGRICULTURAL CREDIT SOCIETIES and for defraying Expenses incidental thereto.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Advances to Agricultural Credit Societies and Expenses incidental thereto ...	100,000	29,064 3 7	70,935	16 5	—	—
TOTAL ...	£ 100,000	29,064 3 7			—	—
Surplus to be surrendered ...			£ 70,935	16 5		

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

Applications for these advances were not received to the extent anticipated.

F. J. MEYRICK,

*Accounting Officer.*

29th November, 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.*



## SUPPLEMENTARY AGRICULTURAL GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
compared with the Sum Granted, for the increase of the  
AGRICULTURAL GRANT [Local Government (Rates on Agri-  
cultural Land) Act, 1925].

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Supplementary Agricultural Grant ...	599,011	599,011	—	—
TOTAL ...	£ 599,011	599,011	—	—

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
1st July, 1926.

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

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

# REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTÁT ÉIREANN.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926,  
compared with the Sum Granted, for the REMUNERATION  
FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS  
OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Govern- ment Stocks inscribed on their Books ( <i>Supplementary</i> )	11,466	11,465 0 8	19 4	—
TOTAL ...	£ 11,466	11,465 0 8		—
Surplus to be surrendered ...£			19 4	

SEÓSAMH UA BRAONÁIN,

*Accounting Officer.*

ROINN AIRGID,

(DEPARTMENT OF FINANCE),

30th September, 1926.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*



# REPAYMENT TO NATIONAL LAND BANK OF ADVANCES TO WOLFHILL COLLIERIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the repayment to the NATIONAL LAND BANK of sums advanced by them to the Wolfhill Collieries, Limited, under a Government Guarantee.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Amount required for repayment to the National Land Bank of sums advanced by them to the Wolfhill Collieries, Ltd., under a Government Guarantee from 5th September, 1923, with Interest thereon at the rate of 5 per cent. per annum ( <i>Supplementary</i> )... ..	58,032	58,031 17 5	2 7	—
TOTAL ... £	58,032	58,031 17 5		—
Surplus to be surrendered ... £			2 7	

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
30th September, 1926.

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, 1926,  
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) ... ..	259	258 7 4	12 8	—
TOTAL ...£	259	258 7 4		—
Surplus to be surrendered		... £	12 8	

SEÓSAMH UA BRAONÁIN,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
16th November 1926.

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.*



## CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the year ended 31st March, 1926, in connection with the Contingency Fund.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance forward from last Account— Capital ... ..		Advances, etc., (1) In anticipation of Votes of the Oireachtas :—	
20,000	0 0		
Repayment of Advances :—		Vote for Wireless Broadcasting ... 5,000 0 0	
(1) From Votes of the Oireachtas :—		" " Oireachtas ... 550 0 0	
Vote for Wireless Broadcasting ... 5,000 0 0			
" " Oireachtas ... 550 0 0			
5,550	0 0		5,550 0 0
(2) From Vote for Repayments to Contingency Fund :—		(2) Repayable from Vote for Repayments to Contingency Fund :—	
State Bounty in respect of the birth of Triplets ... ..	6 0 0	State Bounty in respect of the birth of Triplets ... ..	8 0 0
Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments ... ..	252 7 4	In respect of Stamp Duties payable on Documents for Public Departments ... ..	305 8 4
258	7 4		
		Balance at 31st March, 1926 :—	
		Capital of Fund ... ..	20,000 0 0
		Less Advances outstanding ... ..	55 1 0
			19,944 19 0
£	25,808 7 4	£	25,808 7 4

RÓINN AIRGID,

(Department of Finance),  
18th June, 1926.SEÓSAMH UA BRAONÁIN  
Accounting Officer.

## WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1926, compared with the Sum Granted, for the Salaries, Cost of Erection of Station, and other Expenses in connection with WIRELESS BROADCASTING.

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. ...	4,800	1,948 0 0	2,852 0 0	—
B.—Travelling and Subsistence Allowances ...	250	96 0 1	153 19 11	—
C.—Rent, Light, Heat, etc.	375	35 8 11	339 11 1	—
D.—Purchase and Erection of Plant, Renewals, Maintenance, etc. ...	8,110	6,366 14 2	1,743 5 10	—
E.—Miscellaneous Expenses	850	5 3 11	844 16 1	—
TOTAL ...£	14,385	8,451 7 1		—
(Supplementary)				
Surplus to be surrendered		£	5,933 12 11	

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

A.—Saving due (1) to vacancies not filled (£410), (2) to the cost of Officers loaned to the Broadcasting Station being borne on the Vote of the parent Department (£267), and (3) to an over-estimate of the cost of the Programmes provided (£2,175).

B., C. and E.—No data available when the Estimate was framed.

D.—Saving due (1) to outstanding accounts which were not presented for payment before the close of the financial year (£1,100), and (2) to a saving on development which did not materialise to the extent originally anticipated (£643).

P. S. O'HEGARTY,  
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 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.



## GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1925-1926,  
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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