

# SAORSTÁT ÉIREANN.

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## APPROPRIATION ACCOUNTS, 1926-27.

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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, 1927, 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,  
15th February, 1928.*

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# SAORSTÁT ÉIREANN.

## ACCOUNTS OF THE PUBLIC SERVICES, 1926-27.

### REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

#### GENERAL.

#### *Virement.*

1. In the report of the Public Accounts Committee dated 31st March, 1926, on the accounts for the year 1923-24, reference was made to an agreement which stipulated that a supplementary estimate should be presented to Dáil Eireann 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 1926-27 there are several subheads on which excess expenditure of large sums has been incurred, the excess being met from savings on other subheads. On subheads A.2, P. and R. of the Army Vote there are excesses of £42,515, £54,668 and £5,898 respectively, on subhead B. of the Vote for Superannuation and Retired allowances there is an excess of £8,035, on subhead F. of the Vote for Public Works and Buildings there is an excess of £5,125, and on subhead M.4 of the Vote for the Department of Agriculture there is an excess of £7,466. Expenditure amounting to £600,000 in the vote for Local Loans has been charged to a special subhead of this vote and met from savings on other subheads. (See paragraph 12 of this report).

#### *Out-Turn of the Year.*

2. The gross estimates for public services for the financial year 1926-27, as shown in the summary on page xxiv, amounted to £27,256,001 and the gross expenditure to £25,104,416 14s. 8d. Appropriations in Aid were estimated at £979,287 and the amount realized was £1,125,016 13s. 4d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £949,037 19s. 3d., the balance falling to be surrendered.



The total of the amounts to be surrendered is £2,297,313 18s. 8d., which is arrived at as follows :—

	£	s. d.	£	s. d.
Gross Estimates ...	27,256,001	0 0		
Gross Expenditure ...	25,104,416	14 8		
<hr/>				
Saving on Gross Estimates ...	2,151,584	5 4		
APPROPRIATIONS IN AID :—				
Realized ...	1,125,016	13 4		
Estimated ...	979,287	0 0		
<hr/>				
Surplus ...	145,729	13 4		
<hr/>				
Total amount to be surrendered ...	£2,297,313	18 8		
<hr/>				

In no case has the provision made by Dáil Eireann been exceeded, nor is an excess vote necessary.

#### *Stock and Store Accounts.*

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

#### *Surrender of Balances on 1925-26 Votes.*

4. The balances to be surrendered out of votes for the Public Services for 1925-26 amounted to £3,801,768 4s. 1d. I hereby certify that these balances have been duly surrendered to the Exchequer.

#### *Disallowances on Appropriation Accounts, 1924-25.*

5. In paragraphs 11 and 17 (iii) of the Final Report of the Public Accounts Committee dated 30th March, 1927, sums of £7,500 and £1,400 were reported by the Committee as not properly chargeable. The Department of Finance concurred in the recommendations of the Committee and I understand that provision will be made for these sums in estimates to be submitted to the Dáil in due course.

### VOTE 2.—OIREACHTAS.

#### *Payment of Arrears of Allowance.*

6. Arrears of allowance amounting to £903 were paid to a deputy who was elected a member of Dáil Eireann in 1923, but did not take his seat until March, 1926. I have accepted a



determination under Section 5 (3) (a) of the Oireachtas (Payment of Members) Act, 1923, that the deputy was entitled to the benefit of this section for the full period covered by the allowance.

## VOTE 6.—REVENUE DEPARTMENT.

### *Remissions.*

7. I have been furnished with a schedule of the several cases involving a loss of £50 or upwards in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1927, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The reasons given for remission appear to be satisfactory.

The total shown in the return is £4,256 2s. 8d., all of which related to remissions of income tax. The grounds on which tax was remitted were :—

- (a) Assessed parties died insolvent, or are now destitute, and recovery is impossible (18 cases involving £2,817 5s. 9d.).
- (b) Assessed parties were bankrupt and tax was given up on the Official Assignee's Certificate of "No Profits" (3 cases involving £641 16s. 11d.).
- (c) Assessment raised but subsequent evidence revealed no net liability to tax (4 cases involving £797).

### *Revenue Account.*

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

### *Income Tax.*

9. I referred last year to the fact that the income tax accounts for 1920-21 and subsequent years had not yet been closed and that, therefore, it was not possible to verify that the amounts assessed for each year had been duly collected, discharged or remitted. Considerable progress has been made towards the balancing of the accounts for the earlier years, and it is hoped to close the accounts for the years 1920-21, 1921-22 and 1922-23 at an early date. Many of the districts have not yet, however, been balanced for the years 1923-24 and 1924-25.

### *Defalcations by a Collector of Income Tax.*

10. The losses written off under Subhead P. include £2,485 13s. 5d., representing the net deficiency arising from defalcations



of a Collector of Income Tax. The gross deficiency, which amounted to £2,712 3s. 5d., was reduced to the net figure by cash recoveries of £226 10s. 0d.

The Collector, who was not an established officer of the department, had when originally appointed provided security for £400 by means of two personal sureties. The bond was destroyed in the Custom House fire and, as one of the sureties refused to sign a reconstructed bond, there was no security on which to draw to meet the default.

Prosecution had been authorized but the Collector died in May, 1926, before proceedings had been taken.

#### VOTE 7.—OLD AGE PENSIONS.

11. As stated in a note to the Account a sum of £9,458 5s. 0d., overpaid through grants of pensions in a number of districts on the strength of fraudulent birth or baptismal certificates, was written off during the year as irrecoverable. The gross overpayments arising out of these frauds as ascertained at 31st December, 1927, amounted to £26,320 of which £15,920 (including the £9,458 5s. 0d. referred to in the note on page 17) has been written off under the authority of the Department of Finance. A sum of £70 has been recovered in cash and a sum of £3,545 by withholding payment of pension orders, leaving a total outstanding of £6,785. Recoveries are still proceeding, and authority will ultimately be sought for the write-off of the balance found to be irrecoverable.

#### VOTE 8.—LOCAL LOANS.

12. Under Article 5 of the Ultimate Financial Settlement dated 19th March, 1926, between the British Government and the Government of the Irish Free State, the Free State Government agreed to discharge their liability outstanding on 1st April, 1926, in respect of the British Local Loans Fund by the payment of an annuity of £600,000 for a period of 20 years. The first payment under this agreement was made in 1926-27 and is charged to a special subhead opened in the Appropriation Account for Local Loans. The charge has been met from savings on subheads B. and C. against which no expenditure is recorded.

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

##### *Subhead B.—New Works.*

13. Expenditure on the restoration of damaged or destroyed Government property amounting to £275,452 which is included in the charge against this subhead was recovered from the Vote for Property Losses Compensation and is brought to account in the appropriations in aid subhead. As stated in paragraph 16 of



my last report, provision for this method of charging the cost of restoration of these buildings has been made in the estimates for the financial year 1926-27 and for subsequent years.

*Subhead C.—Maintenance.*

14. An expenditure of £671 11s. 8d., the cost of providing marine engine equipment and of repairing boats to be used at some Gárda Síochána stations was with the approval of the Department of Finance charged to this subhead. As provision has been made in the estimates, 1927-28, for services of this nature I have admitted the charge in the accounts.

*Subhead D.—Furniture, etc.*

15. A sum of £91 15s. 11d. being the cost of supplies of kitchen and table equipment for the use of the Oireachtas restaurant has been charged to this subhead.

*Subhead F.—Fuel and Light, etc.*

16. The purchase from the Department of Industry and Commerce of large stocks of coal acquired by them in the coal emergency of 1926-27 caused an excess expenditure on this subhead of over £5,000. (See also paragraph 72 of this report).

VOTE 14.—PROPERTY LOSSES COMPENSATION.

17. In accordance with the terms of Article 7 of the Ultimate Financial Settlement of 19th March, 1926, the sum of £275,000 was paid to the British Government in full and final discharge of all claims made to the Compensation (Ireland) Commission for damage done prior to 11th July, 1921, to certain non-transferred property belonging to British Government Departments. This sum has been charged to subhead A.

The claim of the British Government for damage, in the period after 11th July, 1921, to non-transferred property belonging to British Departments was discharged by an agreed payment of £25,000 which has been charged to subhead C. of the Vote.

VOTE 19.—RELIEF SCHEMES.

18. The provision in this Vote is for the completion of works and schemes which had been sanctioned prior to the beginning of the financial year, but which remained unfinished at that date. As in previous years, the relief was administered, under the direction of the Department of Finance, mainly through the Land Commission, the Department of Local Government, the Office of Public Works, and the Department of Fisheries. The expenditure through the Land Commission on special relief works was £2,895 16s. 3d., and a sum of £2,776 15s. was expended



by the office of Public Works on the improvement of Arklow Harbour. A sum of £20 18s. was spent by the Local Government Department in the provision of meals for school children; and £24,145 0s. 2d. was paid to local bodies and expended by them on relief works. A sum of £150 was paid through the Department of Fisheries, and a balance of a subsidy on wages amounting to £459 1s. 6d. was paid to the Queenstown Dry Docks Company.

Certificates of the Local Government Department were produced in support of the amounts expended by local authorities on the specified conditions.

#### VOTE 29.—BEET SUGAR SUBSIDY.

19. Under this Vote provision is made for the payment of a subsidy on sugar manufactured from sugar beet grown in Saorstát Éireann. The subsidy is payable as from 1st October, 1926, on claims submitted weekly by the Irish Sugar Manufacturing Company, Ltd. The claims are examined by a local officer of the Revenue Department who certifies that all the sugar in respect of which the claim is made has been manufactured from sugar beet grown in Saorstát Éireann and that a price not less than that specified by the Act has been paid or agreed to be paid for such beet. These certificates have been submitted to me for inspection and were found to be in order.

#### VOTE 32.—GARDA SÍOCHANA.

##### *Subhead A.—Salaries, Wages and Pay.*

20. I observed that balances of pay due to some members of the Garda Síochána who had been dismissed were forfeited and paid over as fines to the Garda Síochána Reward Fund. As the pay was not actually issued or receipts obtained from payees I am of opinion that it would not be correct to treat the non-issued pay as having been actually applied to any purpose. Nor, as stated in paragraph 26 of my last report, am I satisfied that moneys of this nature should be diverted to the Reward Fund.

##### *Subhead D.—Locomotion Allowances.*

21. Under the Garda Síochána Allowances Order, 1926, provision is made for the payment of locomotion allowances, in the Dublin Metropolitan area, to Superintendents and Inspectors only. I observed that a Chief Superintendent stationed in Dublin was paid locomotion allowance of £24 per annum. The covering sanction of the Department of Finance has now been obtained for this payment on the understanding that it will be discontinued when the Chief Superintendent ceases to be stationed in the Dublin Metropolitan area.



*Subhead H.—Transport.*

22. I noticed that the log books of the motor cars attached to headquarters contained particulars of journeys which seemed to call for explanation, and I am in communication with the accounting officer on the subject.

*Stores.*

23. A test examination of the store accounts at the *Depôt* has been carried out with satisfactory results. It is understood that all unserviceable and condemned stores have recently been sold by public auction.

## VOTE 33.—GENERAL PRISONS BOARD.

24. 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 48.—TECHNICAL INSTRUCTION.

25. The programme for technical schools and classes provides that attendance grants shall not be paid for students under 14 years of age or for students who are in attendance at a primary school. The amount of these grants is based on returns furnished to the department by the local technical committees. In one case the returns were prepared in such a manner that grants were drawn for students who were under age or who were attending primary schools. I am informed that arrangements are being made for the recovery of the amounts overpaid.

## VOTE 49.—SCIENCE AND ART.

26. A special subhead has been opened in the Appropriation Account of this vote for the payment of a grant of £300 to a school of music as a contribution towards the printing and publication of manuscripts of Irish Music. As this payment is in the nature of a grant in aid I am of opinion that it should have been provided for in the estimate.

## VOTE 52.—DEPARTMENT OF AGRICULTURE.

*Purchase of Creameries, etc.*

27. In March, 1927, a supplementary estimate for the sum of £500,000 was presented to provide funds in the form of repayable advances and grants for acquiring the assets of two creamery companies, for defraying their trade liabilities pending the realization of trade stocks, book debts, etc., and for carrying on the business of the two companies pending their transfer to co-operative creameries, etc.



With the approval of the Department of Finance, the total amount of £500,000 voted by An Dáil was transferred from the Vote Account to a Deposit Account and is shown in the Appropriation Account as a payment. The sum actually paid within the financial year for the purposes set out in the preceding paragraph was £196,513, the balance £303,487 remaining in the Deposit Account on 31st March, 1927. As this balance did not come in course of payment within the year, and as no proviso for the non-surrender of any unspent balance was contained in the estimate, I am unable to admit the sum of £303,487 as a charge in the appropriation account.

#### VOTE 53.—FORESTRY FUND (GRANT IN AID).

28. Up to and including the year 1926-27 the operations of the Forestry Department have been accounted for through a Deposit Account of which the details have been printed as an appendix to the Appropriation Account. As from 1st April, 1927, the service is an ordinary voted one and not a grant in aid. The balance of £2,615 2s. 3d. shown in the Deposit Account on 31st March, 1927 (see page 146) was surrendered to the Exchequer in November, 1927.

#### VOTE 60.—OFFICE OF THE MINISTER FOR FISHERIES.

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

29. In paragraph 43 of my last report reference was made to a fishing scheme undertaken on the North-West coast during the year 1925-26. This scheme was continued in the year 1926-27 under somewhat similar conditions, namely, motor boats, the property of the department, were placed at the disposal of selected crews on the understanding that the earnings, after deduction of wages, running expenses, etc., were to be equally distributed between the Department of Fisheries and the crews. The expenditure on subhead E. of the vote on equipment, wages, etc., for the period from May, 1926, to March, 1927, was £1,890, and the amount received by the department from the earnings of the boats was £1,380, leaving a deficit of £510.

##### *Fishery and Industrial Loans.*

30. At the 31st March, 1927, the arrears of fishery and industrial loans due, but unpaid, were £113,865, being an increase of £8,279 on the total amount outstanding at the end of the previous year. As stated in paragraph 41 of my last report 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 Ministry.



*Fishery and Industrial Stores and Accounts.*

31. The keeping of fishery and industrial stores and accounts shows marked improvement as compared with previous years, and the delay in rendering these accounts for audit to which I have had occasion to refer in former reports no longer exists and the manner of their presentation is now satisfactory. At two centres, shortages amounting to £25 4s. 0d. were discovered on local examination. I understand that steps are being taken to effect recovery from the officers responsible for the losses.

VOTE 61.--DEPARTMENT OF POSTS AND  
TELEGRAPHS.*Delegation of Financial Powers to the Minister for Posts and  
Telegraphs.*

32. The question of the general authorities to be exercised by the Minister for Posts and Telegraphs without the prior sanction of the Department of Finance has for some considerable time been the subject of discussion between the two departments. During the year under review the Department of Finance has consented to delegate a number of the powers asked for. The delegated authorities cover a wide field, relating to revisions of staff, establishment and alteration of status of Post Offices, Pay, Allowances, etc., Engineering (Telegraph and Telephone) expenditure, contracts and other matters. The Department of Finance has withheld its agreement to the delegation of some of the powers sought. Others I understand are still under consideration.

*Carriage of Letter Mails.*

33. The fact that negotiations with the larger Railway Companies for re-assessment of the payment for carriage of letter mails were still proceeding was referred to in my reports on the Accounts for 1923-24 and 1924-25.

Agreements have not yet been reached with the Great Northern Railway Company, or with the Great Southern Railways Company as regards the Great Southern and Western, the Midland Great Western, and the Dublin and South Eastern sections of the amalgamated Company. A protracted correspondence has taken place with this Company, but little progress appears to have been made towards a settlement. In September, 1927, the Company was notified by the department that the provisional payment would be reduced, subject to any adjustment which it might be necessary to make, as from 16th August, 1921, when the negotiations for re-assessment are completed. The reduced subsidy has been paid as from 1st September, 1927.



*H.2.—Losses by Default.*

34. The charge to this subhead includes £4,611 3s. 6d., representing losses arising out of the destruction of Post Office premises by fire in 1922. A balance of £600 remained debited to a suspense account after the amount referred to above was written off. This debit balance has since been cleared by the allowance by the British Post Office of the value of British Stamps destroyed in the fires.

*Store Accounts.*

35. A test examination with generally satisfactory results has been applied to the Store Accounts in the Department of the Controller of Stores. In the course of the examination it was observed that twelve cyclometers for motor cycle combinations had been purchased in October, 1925 (at a cost, including import duty, of £26 13s. 0d.) and that only four had since been issued from stock. I ascertained that the cyclometers when received were found unsuitable for the combinations for which they were intended, and that the question of their return to the makers would have been taken up but for the loss of the import duty. Four of the cyclometers were ultimately fitted to machines of another make, and the question of the possible alteration of the others to make them suitable for machines in use in the department is being pursued.

*Losses of Engineering Stores.*

36. The losses of engineering stores written off charge during the year (see page 170) include £151 9s. 7d. representing the loss on stores taken into stock and subsequently discovered to be defective.

These stores were passed into stock on the certificate of an examining officer who it was afterwards discovered had been certifying deliveries as satisfactory without proper examination. The services of this officer have since been dispensed with.

*Post Office Savings Bank Accounts.*

37. The Accounts of the Post Office Savings Bank for the three years ended 31st December, 1925, have been submitted to a test examination with satisfactory results.

*Revenue.*

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

*Telephone Capital Account—Stores Suspense Head.*

39. The charge to the Stores Suspense Head in the Telephone Capital Account has hitherto been limited by the proviso that it



should not at any time bear a higher proportion to the total value of stores on hand than current store requirements for works ultimately chargeable to Capital bear to total requirements. Owing to Telephone Capital Funds not being available it was necessary to curtail the Telephone Capital Programme for the year 1926-27. During the earlier portion of the financial year, however, contracts for stores were placed in anticipation of the full programme being carried out with the result that the value of stores in hand at the close of the period was abnormal to the extent of £23,000.

With the consent of the Department of Finance the proviso referred to has been waived and the amount charged to Suspense in the Telephone Capital Account increased from £37,000 to £60,000 by the transfer of £23,000 from the Vote.

#### *Post Office Repair Factory.*

40. The accounts of the Post Office Factory were submitted to a test examination. The cost of new articles manufactured and assembled during the year was £16,000 and the cost of repairs £15,000. Expenditure on articles in course of manufacture on 31st March, 1927, amounted to £4,400. Repair work costs have been reduced considerably as compared with the previous year, and the final costs of articles manufactured were, as a whole, kept within the Factory estimates. These results appear to have been obtained mainly by reductions in direct labour costs. Overhead charges have not been correspondingly reduced, the average percentage addition actually applied to direct labour expenditure to cover such charges in the year having been 117.5 as compared with an average of 102.5 in the previous year. As, however, the total of overhead expenditure during the year was £13,917 (representing 145 per cent. of direct labour costs), and as only £10,900 of this figure was included in costings, the work carried out in the period has been undercosted to the extent of £3,017.

It appears to be the practice not to seek the approval of the Government Contracts Committee for the placing of orders of over £1,000 in value in the Factory, and I have asked for an explanation on this point. The costs of certain manufacture jobs were abnormally high. In one the final costs worked out at over £1,000, whereas the estimate on which the order was placed amounted to only £485. I also observed cases in which orders were placed in the Factory without detailed estimates having been obtained. In one case in which the lowest outside tender was £216 and the final Factory cost £333 I was informed that the job was the first of the kind and had been undertaken as an experiment. In another, the rate book price of the articles was £96 whereas the Factory cost was £401, and it was explained that the order was given to the Factory on the assurance that the costs would approximate to the price for which the articles could be purchased.



I inquired into the circumstances in which certain jobs were given to the Factory without tenders from outside firms having been obtained. I was informed that, either the prices for which the articles could be purchased were known, or that it was essential to economic production in the Factory that there should be regularity of orders for those articles which can be produced economically.

### VOTE 63.—ARMY.

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

41. Flying pay at the rate of 4s. a day was issued to an officer who acted as wireless instructor with the army air corps. Army aeroplanes do not appear to have been equipped with wireless apparatus during 1926-27, and as no provision is made in existing regulations for payments of this kind, I have asked the Accounting Officer for an explanation of the charge.

I observed that an officer who was on leave without pay from the 10th December, 1926, and who resigned in the following year, continued to receive his usual pay for the period up to the 31st March, 1927.

#### *Subhead A1.—Military Educational Course abroad for specially selected Officers.*

42. During 1926-27 six officers underwent a special course of instruction with the United States Army. A special grant of £50 was paid to each officer for equipment purposes prior to departure, in addition to the annual uniform allowances which were paid several months before the normal date of issue.

Advances amounting to £500 were made to two of the officers to defray travelling expenses while abroad and for the purchase of manuals. An advance of £45 was also made to the wife of one of the officers to pay her travelling expenses. Pending the receipt of details of the expenditure which I have asked the Accounting Officer to render, the advances have been charged to a suspense account.

#### *Subhead G.—Lodging and Subsistence Allowances.*

43.—A payment of £50 made to an officer for medical treatment abroad for neurasthenia was charged to this subhead although according to the estimates it would appear that grants of this kind were for sanatorium treatment only. No particulars were given to show that this grant was expended on the purpose for which it had been made.

In submitting a case to the Department of Finance for authority to make a grant of £30 towards a course of sanatorium treatment for an officer it was stated that the proposed course



would extend over six months. Through an oversight it was not made clear to the officer that the grant was to assist him to receive six months' treatment. The actual period of his treatment was slightly over three months. The officer subsequently underwent further treatment under the provisions of Defence Force Regulation 22/26 at a cost to public funds of £36 12s. 0d.

*Subhead J.—Mechanical Transport.*

44.—The Department of Finance authorized the purchase of twenty touring cars on the 29th March, 1927. The cars were purchased for £3,000 on the 30th March, 1927, and delivery was effected at Cork on that date. It was a condition of the sanction that twenty old cars, which had become very expensive to run on account of repairs and high consumption of petrol and oil, should be disposed of; but this has not yet been done.

45. A claim was made by two officers for recoupment of expenditure incurred by them on repairs to a car which had been captured in 1922. The use of the car on military duty had rendered repairs necessary. Subsequently the car, of which the ownership had not been ascertained, became derelict, and though it was stated that the officers were willing to accept the sum realized by its sale in settlement of their claim a payment of £38 3s. 11d. was made to them. The car was taken on army charge, and disposed of for a sum of £9.

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

46. The Accounting Officer was asked to obtain the covering sanction of the Department of Finance for rations and accommodation provided in a previous year for some school teachers. This sanction has not been furnished.

The Department of Finance authorized the payment of a cash allowance of 1s. 8d. to each N.C.O. and man of the army for extra rations at Christmas. I observed that the extra allowance was charged for men who went on leave at Christmas and was used for the benefit of those remaining in barracks.

*Subhead M.—Clothing and Equipment.*

47. Although officers are in receipt of uniform allowances, a payment of £95 12s. 0d. was made for specimen mess uniforms which were ordered without the prior authority of the Department of Finance. On inquiry I was informed that it is not proposed to dispose of these specimen uniforms. They have been taken on store charge.



*Subhead N.—Animals and Forage.*

48. A number of horses, the private property of officers who it was stated were not entitled to be mounted, were foraged at the public expense, and forage was drawn for more than one horse by some officers who were entitled to be mounted. Departmental action is being taken in this matter and refunds of the cost of forage have been secured in some instances. There are no regulations which permit an officer not entitled to be mounted to have a privately owned horse stabled in military quarters.

During 1926-27, 213 horses were purchased for the army at a total cost of £8,717. The purchases which do not appear to have been effected on competitive lines, have all been made from a dealer whose name appeared on an approved list submitted to the Department of Finance in June, 1925.

Included in the charge to this subhead is a sum of £1,165 expended on the purchase of six chargers suitable to compete in jumping events. Two of these horses proved to be unsuitable as timber jumpers and were to be disposed of at the opening of the hunting season in November, 1927. Another jumper, to replace one of the two unsuitable horses, was subsequently purchased from an army officer for £250.

*Subhead O.—General Stores.*

49. Included in this subhead is a payment of £300, made to an army officer for a library of music.

Application was made to the Department of Finance in February, 1926, for authority to expend a sum of £1,075 on the purchase of books for Officers' Reference Libraries. While the application was under consideration it was decided at an Army Finance Meeting held in March, 1926, to buy the books. In September, 1926, the Department of Finance sanctioned an expenditure of £500 on books to be purchased through the Stationery Office, but the Department of Defence had already made purchases direct from various firms amounting to the sum of £347 5s. 7d. Owing to the lapse of time and the departure from the normal procedure indicated by the Department of Finance, the Stationery Office was unable to obtain the usual reduction equivalent to trade terms. The Department of Finance had been informed that the proposal made by the Department of Defence was for the equipment of five libraries; but the actual number of libraries in process of equipment was twelve.

There is an outstanding liability of £63 15s. 7d. for books which did not come within the terms of the sanction given by the Department of Finance.



*Subhead S.—Barrack Maintenance and Minor Works.*

50. A sum of £213 14s. 0d. was paid for the hire of a steam roller for the repair of roads, etc., in a Dublin Barracks. I have been informed that the charge for hirage could not have been avoided, as during the season when such work is possible, Army steam rollers, which are kept at the Curragh and Cork, are fully occupied on similar work.

*Subhead T.—Military Lands.*

51. Included in this subhead is a charge of £3,546 for the purchase of lands by the Army.

*Subhead V.—Barrack Services.*

52. A civilian establishment under the control of the Office of Public Works was partly furnished out of the Army Vote for occupation by an army officer. The occupation of this establishment by an officer is stated to be exceptional and subject to review when other suitable married quarters are available. The recoupment of the Army Vote by the Office of Public Works for the charge is under consideration.

*Subhead X.—Incidental Services.*

53. A payment of £3 3s. 0d. was made for an analysis of oil. It has been agreed that the services of the State Laboratory will be availed of for any similar tests in future.

A fee of £4 4s. 0d. was paid to a nerve specialist for the examination of an officer. This payment is an exceptional charge against public funds and it was stated in explanation that the officer concerned, after long and strenuous service, became affected with a nervous disease of an obscure type, which rendered prognosis and treatment difficult. In the circumstances it was thought desirable to obtain the opinion of a specialist.

*Army Reserve.*

54. No charge has been made to this subhead, but during the year sums amounting to £30,924 7s. 8d. and £248 8s. 9d. were charged to subheads M. and V. respectively, for the equipment of the Army Reserve.

*Hospital Treatment for Soldiers' Families.*

55. The nature and amount of this service and its probable recurrence in subsequent years made it necessary in my opinion that Department of Finance sanction should be sought to open a special subhead for the charge. This was done, and a special subhead was raised for a contribution of £550 to two Dublin hospitals in which soldiers' families received treatment.



*Balances Irrecoverable Subhead.*

56. Under the authority of the Department of Finance sums amounting to £333 6s. 2d. have been written off as irrecoverable.

*Subhead Z.—Appropriations in Aid.*

57. With the object of disposing of the cash registers, remaining out of the twenty-nine registers referred to in paragraph 42 of my report for 1922-23, tenders amounting to £318 10s. 0d. were received in December, 1925, for eleven of the registers; but owing to delay in acceptance by the Department of Defence, the tenders were cancelled by the proposed purchasers and the registers were subsequently disposed of for £248 0s. 0d. It was stated in explanation that the prices quoted by those who tendered originally were inadequate and it was accordingly decided to obtain the sanction of the Department of Finance before agreeing to accept them. When finally, the sanction of the Department of Finance had been secured, the persons who had tendered were not prepared to adhere to their original quotations, and the cash registers were sold at the lower prices. One of the purchasers had actually paid £27 10s. 0d. for a register tendered for in the first instance; but the payment was subsequently refunded to him. It was explained that through an oversight, this particular machine had been sold at the second sale to another purchaser. Three registers which cannot be traced are stated to have been delivered at a barracks in July, 1922. There is no evidence to show who actually received them, as the barracks in question were used as a general receiving station for all stores at that particular period. An exhaustive search was made throughout the Commands and at Headquarters without result.

*Advance from Public Funds to discharge claims against an Officers' Mess.*

58. A sum of £331 was advanced to discharge traders' claims against an officers' mess. The advance was repaid by deductions from the pay of certain officers concerned and the total amount was repaid to public funds before the 31st March, 1927. This advance was made without the authority of the Department of Finance, but covering sanction has since been obtained.

*Officers' Insignia.*

59. From returns furnished in November, 1926, articles of officers' insignia to the value of £31 6s. 0d. appeared to be unaccounted for. Insignia were purchased from public funds through a suspense account and issued on repayment to officers at a price in excess of cost but no credit has been brought to the Vote in the year 1926-27 on account of this excess charge.



The authority for the purchase of insignia from public funds has been asked for and information has been sought for the departure from the customary procedure whereby officers purchased articles of this kind. Other returns dealing with the price, the cost, numbers in stock, etc., will I am informed be supplied as early as possible.

*Use of Army Property for unofficial purposes.*

60. I am in communication with the Accounting Officer concerning the conditions governing the occupation of certain army quarters by civilians.

Permission was given by the Army Authorities to a hunt club to use Army transport on a repayment basis. The rates charged, 4d. per mile for Ford touring cars, 6d. per mile for Ford tenders and Ford ton trucks and 1/- per mile for lorries, are those charged to the Army Athletic Association for the use of Army transport.

The hunt club was formed at a barracks under the auspices of the Army Athletic Association in October, 1925, and a derelict hut in the barracks was repaired for use as kennels. The Army Vote has not been recouped for the expenditure involved.

*Expenditure incurred without the prior authority of the Department of Finance.*

61. Payments totalling £306 16s. 3d. were made towards expenditure on entertainment incurred without the prior authority of the Department of Finance.

Sums of £90 and £7 7s. 0d., respectively, were paid to an expert on gas supply, and to a consulting engineer, whose services were engaged without the previous sanction of the Department of Finance.

The authority of the Department of Finance for the discharge of these liabilities was subsequently obtained.

*Army Abattoirs.*

62. It was observed that at one abattoir a production cost is ascertained each month for meat, taken as a whole, and that issues on repayment are made at  $\frac{1}{2}$ d. per lb. in excess of this cost irrespective of whether the meat is beef or mutton. I have asked for an explanation of differences in the working of the two abattoirs.

*Army Shoemakers' Shops.*

63. In the estimates for 1926-27, provision was made for receipts of £3,000 from shoemakers' shops, but in the details of the



bracketed with the estimated receipts from the sale of surplus and unserviceable clothing and stores. There were no receipts in 1926-27 from shoemakers' shops which were supplied during the year with goods to the value of £3,740 6s. 3d. I have been informed that a system of costing has been drawn up and is awaiting the approval of the Department of Finance.

#### *Army Laundries.*

64. Cost accounts have not been furnished for the Army laundries for 1926-27. Full control of the laundries has only recently been taken over by the Accounting Officer and I have been informed that it has not yet been possible to determine whether the charge of 6d. a bundle which is made for soldiers' personal washing is sufficient to cover working costs for that service. Some regimental laundries are accommodated in public quarters. The Army Vote has not been recouped for this accommodation and I have been informed that it is not proposed to make a charge for this service.

I am also in communication with the Accounting Officer as to the charges, if any, made for the personal laundry of certain officers.

#### *Stores and Supplies Accounting.*

65. A test examination of store accounts was carried out by my officers. It was observed that what would appear to be unusually large stocks of certain articles of clothing and barrack services, were held at one store centre.

A number of cooking and table utensils and articles of bed linen were issued on loan to an army officer.

I am in communication with the Accounting Officer in reference to journeys undertaken in Army motor cars.

### VOTE 64.—ARMY PENSIONS.

#### *Military Service Pensions.*

66. My audit of Military Service Pensions payable under the Military Service Pensions Act, 1924, to certain members and former members of the national forces and the defence forces has been confined, as in previous years, to examination of the amount of pension awarded. This amount, as stated in my previous report, is based on the reports of the Board of Assessors.

#### *Army Pensions.*

67. In paragraph 67 of my report on the accounts for the year 1925-26 reference was made to persons who were awarded wound pensions for the period during which they were members of the forces. As stated in that paragraph the payments made on these



awards were charged to a suspense account pending a decision by the Department of Finance. Since the date of my last report the Army Pensions Act, 1927, was passed, and by section 3 of that Act it is laid down that a wound pension shall not be payable for or in respect of the period during which a person was or shall be a member of the forces. The question whether this section had retrospective effect was referred to the law officer who was of opinion that payments made before the date of the Act in respect of a period during which a person was a member of the forces were not recoverable. Following this opinion I have admitted the charge against subhead A of the sum of £744 8s. 2d. which as stated in my last report had been charged to a suspense account.

*Award of Wound Pensions based on double disablement.*

68. I observed that in some cases where the applicant suffered two distinct disabilities one of which was less than 20 per cent. a pension appropriate to the total of the two disabilities was awarded.

*Pension awards affected by payments from Personal Injuries Vote.*

69. A number of grantees under the Army Pensions Act, 1923, had previously received compensation from the Personal Injuries Vote and it was decided that the latter amounts should be recovered by suspension in cases where they had not been taken into account in making the award. Only the actual net payments made after recovery of the Personal Injuries Awards have been charged on the Army Pensions Vote.

*Allowances to widow and children of a soldier fatally shot.*

70. The Army Pensions Act, 1923, provides for allowances to a widow and children of a soldier who is killed in the course of his duty while on active service provided the death of the soldier was not due to any serious negligence or misconduct by him. I observed that in one case allowances were granted to the widow and the children of a soldier who was fatally shot during a street brawl. The grant of allowances in such circumstances is so unusual that I have deemed it necessary to refer to this case in my report.

VOTE 65.—DEPARTMENT OF EXTERNAL AFFAIRS.

*Travelling and Subsistence.*

71. In paragraph 69 of my last report attention was called to an exceptional payment for travelling and subsistence allowance. I have been in communication with the Accounting Officer who has informed me that the amount charged is in process of recovery and that a refund will be made in due course.



## VOTE 67.—PURCHASE AND IMPORTATION OF FUEL DURING COAL EMERGENCY, 1926.

72. The provision in this vote was for the purchase of fuel during the coal emergency of 1926. The total quantity of coal and briquettes purchased was 25,939 tons. The fuel was subsequently disposed of, the greater portion being taken over by other government departments at prices approved by the Department of Finance. As shown in the appropriation account on page 199 the total sums received from sale of the fuel amounted to £52,353.

SEOIRSE MacCRAITH,

Comptroller and Auditor-General

(Ard Scrúdaíor).

Exchequer and Audit Department,

Dublin, 27th February, 1928.







## APPROPRIATION ACCOUNTS, 1926-27.

## SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	6,667	—	6,667	6,611 14 5	—	6,611 14 5	55 5 7	—	—	—	55 5 7	—	—	1
4	2	OIREACHTAS ...	114,812	—	114,812	95,522 7 11	—	95,522 7 11	19,289 12 1	—	—	—	19,289 12 1	100	—	2
6	3	DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL ...	13,846	—	13,846	12,565 11 5	—	12,565 11 5	1,280 8 7	—	—	—	1,280 8 7	—	—	3
8	4	EXCHEQUER AND AUDIT ...	18,739	—	18,739	16,736 5 8	—	16,736 5 8	2,002 14 4	—	—	—	2,002 14 4	100	155 0 0	4
10	5	DEPARTMENT OF FINANCE ...	59,984	—	59,984	56,038 0 11	—	56,038 0 11	3,945 19 1	—	—	—	3,945 19 1	1,000	345 17 11	5
12	6	REVENUE DEPARTMENT ...	709,480	10,500	698,980	701,033 16 6	15,966 19 10	685,066 16 8	8,446 3 6	—	5,466 19 10	—	13,913 3 4	—	—	6
16	7	OLD AGE PENSIONS ...	2,597,500	200	2,597,300	2,550,657 15 7	859 15 10	2,549,797 19 9	46,842 4 5	—	659 15 10	—	47,502 0 3	—	—	7
18	8	LOCAL LOANS ...	1,186,900	—	1,186,900	1,100,000 0 0	—	1,100,000 0 0	86,900 0 0	—	—	—	86,900 0 0	—	765,286 8 3	8
20	9	TEMPORARY COMMISSIONS ...	26,460	—	26,460	20,499 0 11	—	20,499 0 11	5,960 19 1	—	—	—	5,960 19 1	—	4 6 4	9
25	10	PUBLIC WORKS OFFICE ...	121,490	9,890	111,600	114,782 18 7	10,870 9 11	103,912 8 8	6,707 1 5	—	980 9 11	—	7,687 11 4	—	150 5 0	10
27	11	PUBLIC WORKS AND BUILDINGS ...	1,196,606	182,700	1,013,906	986,331 5 10	300,276 5 9	686,055 0 1	210,274 14 2	—	117,576 5 9	—	327,850 19 11	—	225 0 0	11
59	12	STATE LABORATORY ...	6,984	—	6,984	6,346 19 0	—	6,346 19 0	637 1 0	—	—	—	637 1 0	20	4 4 0	12
60	13	CIVIL SERVICE COMMISSION ...	8,545	—	8,545	7,150 12 11	—	7,150 12 11	1,394 7 1	—	—	—	1,394 7 1	50	41 7 10	13
62	14	PROPERTY LOSSES COMPENSATION ...	2,170,500	—	2,170,500	1,680,057 17 0	—	1,680,057 17 0	490,442 3 0	—	—	—	490,442 3 0	—	92,084 9 3	14
64	15	PERSONAL INJURIES COMPENSATION ...	4,800	—	4,800	4,328 10 1	—	4,328 10 1	471 9 11	—	—	—	471 9 11	—	818 8 9	15
66	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,800,326	—	1,800,326	1,762,942 16 8	—	1,762,942 16 8	37,383 3 4	—	—	—	37,383 3 4	—	114 10 10	16
69	17	RATES ON GOVERNMENT PROPERTY ...	100,000	3,150	96,850	86,879 13 6	3,754 1 6	83,125 12 0	13,120 6 6	—	604 1 6	—	13,724 8 0	—	—	17
70	18	SECRET SERVICE ...	14,000	—	14,000	2,969 18 10	—	2,969 18 10	11,030 1 2	—	—	—	11,030 1 2	—	—	18
71	19	RELIEF SCHEMES ...	50,000	—	50,000	30,447 10 11	—	30,447 10 11	19,552 9 1	—	—	—	19,552 9 1	—	18 0 11	19
72	20	EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, THE ELECTORAL ACT, AND THE JURIES (AMENDMENT) ACT ...	30,000	—	30,000	28,759 14 11	—	28,759 14 11	1,240 5 1	—	—	—	1,240 5 1	—	—	20
73	21	MISCELLANEOUS EXPENSES ...	7,845	—	7,845	7,224 2 6	—	7,224 2 6	620 17 6	—	—	—	620 17 6	—	19 3 0	21
75	22	STATIONERY OFFICE ...	183,550	28,225	155,325	145,272 0 10	28,639 18 7	116,632 2 3	38,277 19 2	—	414 18 7	—	38,692 17 9	—	—	22
79	23	VALUATION AND BOUNDARY SURVEY ...	41,916	6,895	35,021	40,099 19 11	6,941 8 4	33,158 11 7	1,816 0 1	—	46 8 4	—	1,862 8 5	—	—	23
81	24	ORDNANCE SURVEY ...	49,252	2,250	47,002	48,314 16 8	2,893 9 11	45,421 6 9	937 3 4	—	643 9 11	—	1,580 13 3	—	—	24
82	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	25
83	26	LAW CHARGES ...	85,645	950	84,695	82,030 17 3	1,887 18 11	80,142 18 4	3,614 2 9	—	937 18 11	—	4,552 1 8	500	2,250 10 3	26
86	27	HAULBOWLINE DOCKYARD ...	16,200	—	16,200	15,687 3 0	—	15,687 3 0	512 17 0	—	—	—	512 17 0	200	504 6 11	27
87	28	UNIVERSITIES AND COLLEGES ...	175,300	—	175,300	175,300 0 0	—	175,300 0 0	—	—	—	—	—	—	—	28
88	29	BET SUGAR SUBSIDY ...	198,000	—	198,000	181,502 4 9	—	181,502 4 9	16,497 15 3	—	—	—	16,497 15 3	—	—	29
89	30	QUIT RENT OFFICE ...	4,131	—	4,131	4,090 8 2	—	4,090 8 2	40 11 10	—	—	—	40 11 10	—	—	30
90	31	DEPARTMENT OF JUSTICE ...	29,822	—	29,822	27,160 18 0	—	27,160 18 0	2,661 2 0	—	—	—	2,661 2 0	—	184 1 0	31
92	32	GÁRDA SÍOCHÁNA ...	1,574,530	57,456	1,517,074	1,532,949 2 2	60,868 15 7	1,472,080 6 7	41,580 17 10	—	3,412 15 7	—	44,993 13 5	—	45 2 4	32
95	33	GENERAL PRISONS BOARD ...	147,150	2,300	144,850	132,439 11 7	5,222 10 2	127,217 1 5	14,710 8 5	—	2,922 10 2	—	17,632 18 7	—	—	33
98	34	DISTRICT COURT ...	50,486	—	50,486	46,528 13 1	—	46,528 13 1	3,957 6 11	—	—	—	3,957 6 11	—	716 18 3	34
99	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	72,089	3,055	69,034	64,798 0 4	4,360 12 9	60,437 7 7	7,290 19 8	—	1,305 12 9	—	8,596 12 5	—	405 1 3	35
101	36	LAND REGISTRY AND REGISTRY OF DEEDS ...	53,328	—	53,328	49,677 2 5	—	49,677 2 5	3,650 17 7	—	—	—	3,650 17 7	—	—	36
103	37	CIRCUIT COURT OFFICERS ...	83,378	6,416	76,962	77,982 19 0	6,588 11 6	71,394 7 6	5,395 1 0	—	172 11 6	—	5,567 12 6	—	—	37
105	38	PUBLIC RECORD OFFICE ...	6,000	—	6,000	5,775 4 10	—	5,775 4 10	224 15 2	—	—	—	224 15 2	—	—	38
106	39	CHARITABLE DONATIONS AND BEQUESTS...	3,197	48	3,149	3,101 9 8	48 14 2	3,052 15 6	95 10 4	—	14 2	—	96 4 6	—	40 10 0	39
107	40	DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH ...	575,344	13,455	561,889	468,315 4 6	17,222 14 5	451,092 10 1	107,028 15 6	—	3,767 14 5	—	110,796 9 11	—	765 5 5	40
111	41	GENERAL REGISTER OFFICE ...	21,988	8,000	13,988	21,012 15 11	14,582 1 0	6,430 14 11	975 4 1	—	6,582 1 0	—	7,557 5 1	—	—	41
113	42	DUNDRUM ASYLUM ...	18,554	3,955	14,599	17,391 4 6	4,142 2 9	13,249 1 9	1,162 15 6	—	187 2 9	—	1,349 18 3	10	8 2 6	42
115	43	NATIONAL HEALTH INSURANCE COMMISSION ...	276,041	1,680	274,361	2										







# APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1926-27.

Particulars	Amount	Amount	Amount
Salaries and Wages	3,000 0 0	3,000	
Grants	100 0 0	100	
Telephone and Telephone	500 15 1	500	
Total	3,600 15 1	3,600	



## GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	2,832	2,857 0 4	—		25	0 4
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—		—	
C.—Travelling Expenses ...	300	160 0 0	140	0 0	—	
D.—Telegrams and Telephones ...	535	594 14 1	—		59	14 1
TOTAL	£ 6,667	6,611 14 5	140	0 0	84	14 5
Surplus to be surrendered ...			£55 5 7			

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

- A.—Excess due to the appointment of a telephone operator consequent on the reorganization of the telephone services at the Governor-General's Lodge.
- C.—Expenditure cannot be estimated with any greater degree of accuracy.
- D.—The economies anticipated when the Estimate was being framed did not fully materialise as early as was expected.



## 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.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

9th November, 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.



## OIREACHTAS.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927.  
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—						
<i>Original</i> ...	£51,660					
<i>Less Supplementary</i> 590						
	51,070	35,984 18 1	15,085	1 11	—	—
B.—Travelling Expenses of Teachtaí ...	5,750	4,380 9 0	1,369	11 0	—	—
<b>SEANAD ÉIREANN.</b>						
C.—Salaries and Allowances of Seanadóirí ...	23,580	23,188 18 7	391	1 5	—	—
D.—Travelling Expenses of Seanadóirí ...	1,250	701 13 5	548	6 7	—	—
<b>OIREACHTAS.</b>						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	31,292	29,635 15 7	1,656	4 5	—	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	550	434 6 1	115	13 11	—	—
G.—Telegrams and Telephones	390	266 7 2	123	12 10	—	—
H.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant in Aid ...	80	80 0 0	—	—	—	—
I.—Empire Parliamentary Association (Saorstát Éireann Branch) Grant in Aid ...	250	250 0 0	—	—	—	—
J.—Joint House Committee Grant in Aid—						
<i>Original</i> ...	Nil.					
<i>Supplementary</i> £600						
	600	600 0 0	—	—	—	—
TOTAL—						
<i>Original</i> ...	£114,802					
<i>Supplementary</i> 10						
— £	114,812	95,522 7 11				
Surplus to be surrendered ... £						
			19,289	12 1		

Estimated.

Realized.

Extra Receipts payable to Exchequer ...

£  
100£  
—



## 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; modified by payment of arrears of allowance to one Deputy.
- B. D. F. and G.—Expenditure cannot be estimated with any greater degree of accuracy.
- C.—Savings due to deaths of two Senators (£241) and non-encashment of Orders by certain other Senators (£150).
- E.—Savings due to (1) vacancies on the Establishment remaining unfilled, (2) reduction of staff, (3) casual savings, and (4) reduction in cost of living Bonus. Provision for additional Reporters was not availed of.

EXTRA RECEIPTS—These fees are now collected by means of Fee Stamps.

## EXTRA REMUNERATION (exceeding £50).

From the Vote for Temporary Commissions (No. 9) a Senior Translator (£300-£400) received £75 as Secretary to the Commission of Inquiry into the Preservation of the Gaoltacht. This Account includes the sum of £216 approximately, in respect of the salary, etc., of that officer during period of such secondment.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
17th November, 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.*



## DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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 ...	12,446	10,604 19 10	1,841 0 2	—
B.—Travelling Expenses ...	500	1,176 11 0	—	676 11 0
C.—Incidental Expenses ...	150	88 0 7	61 19 5	—
D.—Telegrams and Telephones	250	298 16 3	—	48 16 3
E.—Allowance to President for Motor Car ...	500	397 3 9	102 16 3	—
TOTAL ... £	13,846	12,565 11 5	2,005 15 10	725 7 3
Surplus to be surrendered			... £1,280 8 7	

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

- A.—Savings due to the abolition of a Parliamentary Secretaryship, reduction in cost of living Bonus, and in the number of clerical officers. The amount required for additional clerical assistance was less than was anticipated.
- B.—Excess arises from expenditure in attending the Imperial Conference, the meeting of which had not been fixed when the Estimate was being framed.
- C.—Expenditure cannot be estimated with any greater degree of accuracy.
- D.—Expenditure on Telegrams and Telephone calls, the charges for which cannot be accurately estimated, was greater than was anticipated.



E.—Saving due to reduction in the amount of the annual allowance, modified by a payment of £18 Os. 5d., representing the cost of repairs to the President's car incurred in a previous period.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGID,

(Department of Finance),

30th November, 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.*



## EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927.  
 compared with the Sum Granted, for the Salaries and Expenses  
 of the DEPARTMENT of the COMPTROLLER and AUDITOR-  
 GENERAL.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
EXCHEQUER AND AUDIT DEPARTMENT.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	11,989	11,258 19 0	730 1 0	—
B.—Travelling, &c., Expenses ...	100	9 9	99 10 3	—
C.—Incidental Expenses ...	120	66 11 8	53 8 4	—
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	1,200	628 0 0	572 0 0	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,230	4,187 15 11	42 4 1	—
E.—Travelling, &c., Expenses ...	1,000	547 18 3	452 1 9	—
F.—Incidental Expenses ...	100	46 11 1	53 8 11	—
TOTAL ...£	18,739	16,736 5 8		—
Surplus to be surrendered ...		£ 2,002 14 4		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			100 0 0	155 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 total claims for repayment of the cost of audit received from the British Government were less than anticipated.

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

E.—During the financial year 1926-27 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 allowances.

F.—Saving due to charges for carriage and telegrams being less than anticipated.

EXTRA RECEIPTS.—Sums amounting to £155 were received from Departments which repay the cost of audit.

NOTE.—This Account includes the sum of approximately £1,150 in respect of Salaries, etc., of Staff temporarily on loan to other Departments.

J. MAHER,

*Accounting Officer.*

EXCHEQUER AND AUDIT DEPARTMENT,

30th November, 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.*



## DEPARTMENT OF FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages, and Allowances ... ..	51,777	48,338 1 9	3,438 18 3	—
B.—Travelling Expenses ...	400	322 5 7	77 14 5	—
C.—Incidental Expenses ...	300	94 9 11	205 10 1	—
D.—Telegrams and Telephones ...	600	503 5 0	96 15 0	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances ... ..	6,741	6,619 6 11	121 13 1	—
F.—Travelling and Incidental Expenses, Telegrams and Telephones ...	70	60 11 9	9 8 3	—
G.—Repayments to British Government in respect of Agency Services performed by the National Debt Commissioners ...	96	100 0 0	—	4 0 0
TOTAL	£ 59,984	56,038 0 11	3,949 19 1	4 0 0

Surplus to be surrendered ... .. £3,945 19 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,000	345 17 11

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

A.—Savings, arising from (a) fall in cost of living Bonus and (b) vacancies on the Establishment remaining unfilled, modified by an excess of £343, approximately, in respect of temporary clerical assistance, etc., and a payment of £150 in respect of remuneration to the Government Consulting Engineer.



B., C. and D.—Expenditure could not be accurately estimated.

E.—Savings due to fall in cost of living Bonus and a vacancy arising from a promotion of a Lower Executive Officer remaining unfilled, modified by an addition to the number of Clerical officers.

F. and G.—Casual variation.

EXTRA RECEIPTS.—The amount of these receipts is uncertain.

EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) four Lower Executive Officers on loan from other Departments received respectively £183 6s. 5d., £96, £90 3s. 1d., and £81 16s. 2d., as acting Higher Executive Officers; a Lower Executive Officer and a Lower Clerical Officer received respectively £75, and £64 19s. 4d., for special duties.

From the Votes for Technical Instruction and Secondary Education, a Junior Administrative Officer of this Department received, in the aggregate, £110 in fees as Examiner, etc.

This Account (Subhead E) includes the sum of £234, approximately, in respect of salary, etc., of a Lower Executive Officer on loan to the Department of Industry and Commerce.

The Accounts of other Departments include the sum of £5,044, approximately, in respect of Salaries, etc., of Officers on loan to this Department.

J. J. McELLIGOTT,  
*Accounting Officer.*

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



## REVENUE DEPARTMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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. ...	607,780	555,124 2 8	52,655	17 4	—	—
B.—Travelling and Subsistence Allowances, etc.	26,000	22,466 8 1	3,533	11 11	—	—
C.—Removal Expenses ...	3,000	2,442 18 10	557	1 2	—	—
D.—Poundage to Distributor of Stamps ...	500	398 7 2	101	12 10	—	—
E.—Allowances, etc., to Assessors and Collectors of Taxes, etc. ...	55,500	59,173 1 4	—	—	3,673	1 4
F.—Carriage of Parcels, Advertisements, etc. ...	950	829 14 11	120	5 1	—	—
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	6,000	4,991 10 5	1,008	9 7	—	—
H.—Telegraph and Telephone Services ...	2,000	1,902 15 10	97	4 2	—	—
I.—Uniform Clothing ...	1,600	1,488 16 4	111	3 8	—	—
J.—Copies of Poor Rates for Income Tax Purposes	100	8 0 0	92	0 0	—	—
K.—Construction, Purchase, and Maintenance of Vessels, Boats and other Conveyances ...	1,000	667 2 3	332	17 9	—	—
L.—Printing, Revenue Instruments, etc. ...	700	443 8 2	256	11 10	—	—
M.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,200	3,334 10 7	—	—	134	10 7
N.—Incidental Expenses ...	200	169 14 10	30	5 2	—	—
O.—Allowances for use of Private Rooms for Official purposes ...	750	633 18 8	116	1 4	—	—



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 ...	200	46,959 6 5	—			46,759	6	5
GROSS TOTAL ...£	709,480	701,033 16 6	59,013	1	10	50,566	18	4
			Surplus of Gross Estimate over Expenditure. £8,446 3 6					
			Surplus of Appropriations in Aid realized. £5,466 19 10					
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £13,913 3 4					
Q.—Appropriations in Aid ...	10,500	15,966 19 10						
NET TOTAL ...£	698,980	685,066 18 8						

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

- A.—Savings due to the drop in cost of living index figure, reduction in overtime expenditure, deferment of reorganization, unfilled vacancies, deaths and unexpected retirements.
- B.—Decrease due to less hireage and more general use of their own cars by travelling officials, and to greater care in planning journeys.
- C.—Owing to the housing shortage several officials were unable to complete their removals.
- D.—Sales were less than anticipated.
- E.—The remuneration paid to Collectors was greater than had been anticipated, owing to the more rapid collection of arrears of Income Tax (Department of Finance Letter S. 60/24/27 of 3rd December, 1927).
- F.—The expenditure on carriage was slightly below normal and the advertisements inserted in the public press were below the number anticipated.
- G.—The proposal to produce books of postage stamps which was contemplated would be carried out in this year, and which would have necessitated the purchase of machinery, plates, etc., was held in abeyance.
- H.—The expenditure on telegrams was considerably less than was expected.
- I.—There was a general fall in the prices of garments subsequent to the preparation of the Estimate which could not be foreseen.
- J.—The number of claims which matured under this Subhead was far below the number expected when the Estimate was framed.
- K.—The overhaul of the launch at Cobh for which provision had been made was not undertaken. The vessel has now been taken out of commission.
- L.—The quantity of Entertainment Duty Tickets which had to be printed and the number of Revenue Instruments which had to be purchased and repaired were not as large as was expected when the Estimate was prepared.
- M.—The rewards paid for the detection of smuggling were greater in amount than was anticipated. (Department of Finance Letter S. 60/24/27 of 3rd December, 1927).



N.—The expenditure on the washing of towels, etc., and on the purchase of newspapers fell slightly during the course of the year.

O.—The cost of rooms hired for Appeal meetings was not as much as was expected.

P.—Excess caused by adjustment of accounts owing to the seizure of revenue (£44,464 4s. 7d.) in Cork in 1922 (Department of Finance Letters F. 200/57/25 of 3rd December, 1926 and 24th March, 1927), and to a defaulting Collector of Income Tax (£2,485 13s. 5d.) (Department of Finance Letter S. 47/10/26). The remaining £9 8s. 5d. consisted of minor shortages in cash, etc., not due to fraud or culpable negligence (Department of Finance Letters S. 47/7/26 of 23rd October, 1926, 30th March, 1927, and 6th May, 1927, and S. 47/9/26 of 15th November, 1926).

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

Source of Receipt.	Estimated.	Realized.		
	£	£	s.	d.
Charge for manufacture of Stamps for National Health Insurance Commission ...	550	18	14	11 (a)
Charge for manufacture of Unemployment Stamps for Department of Industry and Commerce ... ..	300	670	0	0 (b)
Clerical services and incidental expenses on account of General Lighthouse Fund ...	350	350	0	0
Moneys received from Merchants, etc., for Special Attendance of Officers ...	6,500	7,311	18	8 (c)
Fines, Forfeitures, Law Costs recovered, etc. ...	2,000	5,517	19	9 (d)
Costs awarded in favour of Government in Estate Duty Appeals ... ..	20	14	13	0 (e)
Registry of Business Names ... ..	200	553	15	0 (f)
Miscellaneous Items ... ..	580	1,529	18	6 (g)
<b>TOTAL</b> ... ..	<b>£10,500</b>	<b>£15,966</b>	<b>19</b>	<b>10</b>

(a) Arrangements had not been completed for the manufacture of National Health Insurance Stamps.

(b) A quantity of stamps in excess of one year's supply was ordered and delivered.

(c) Owing to the extended tariff traders required increased attendance for the examination and clearance of goods outside official hours.

(d) Receipts under this head fluctuate considerably.

(e) and (f) There were no reliable data on which to base estimates for these items.

(g) The miscellaneous items comprised the following which are liable to considerable variation from year to year :—

	£	s.	d.
Charges for collecting Local Dues ... ..	193	11	7
Fees for Registration of Ships, etc. ... ..	39	14	8
Charges for Bill of Entry work ... ..	152	0	0
British Admiralty—Royal Naval Reserve work ...	75	0	0
Proceeds, less duty, of seized goods sold ... ..	746	8	5
Refunds of sundry Vote payments made in prior years ... ..	194	14	0
Minor unclassified items, e.g., surpluses in cash, rent on goods in State Warehouses, etc. ... ..	128	9	10



## EXTRA REMUNERATION (exceeding £50).

One Higher Executive Officer (£350-£500) received an allowance of £50 per annum plus Bonus for acting as an Assistant Principal Clerk (Department of Finance Letters E. 2/30/26 of 15th December, 1925 and 31st December, 1926).

Two Officers of Customs and Excise (£120-£450) received allowances of £100 per annum, inclusive, each, whilst employed on Special Inquiry Staff at Head Office (Department of Finance Letter E. 2/25/26 of 21st November, 1926).

Eight Officers of Customs and Excise (£110-£350) received amounts varying from £61 19s. 4d. to £115 13s. 11d.; eighteen Preventive Officers (£140-£220) received amounts varying from £60 17s. 10d. to £185 15s. 0d.; four Preventive Men (27s. to 49s. weekly) received amounts varying from £55 4s. 9d. to £74 18s. 0d.; four temporary Preventive Men (25s. to 33s. weekly) received amounts varying from £54 6s. 11d. to £79 2s. 5d.; one Engineer (55s. weekly) received £92 3s. 4d.; one Engineer Mechanic (45s. weekly) received £84 19s. 0d.; two Mates-in-Charge (52s. weekly) received amounts of £86 0s. 3d. and £86 10s. 7d. respectively; four Deck Hands (32s. to 35s. weekly) received amounts varying from £75 0s. 8d. to £90 0s. 5d., in respect of extra attendance, Sunday and night pay, Old Age Pension work, double duty pay, rewards for detection of smuggling or other Revenue evasions, etc.

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

£350 3s. 1d. in respect of salary and Bonus of an Assistant Principal Clerk loaned to the Land Commission.

£788 13s. 10d. in respect of salary and Bonus of two Officers of Customs and Excise and three Customs Watchers seconded to the State Laboratory.

The Vote for the Supreme Court and High Court of Justice includes the sum of £454 16s. 11d. in respect of salary and Bonus of an officer serving as Special Commissioner for Income Tax.

£195 2s. 2d. more was paid to a Collector of Taxes for a particular area for the years 1919-20, 1920-21 and 1921-22 than the results would have justified in normal years, but owing to the peculiar conditions then prevalent it has been allowed to stand as an *ex gratia* payment (Department of Finance Letter E. 3/13/26 of 8th June, 1926).

W. O'BRIEN,

*Accounting Officer.*

AN ROINN IONCUIM,

(Revenue Department, Dublin Castle),

30th November, 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.*



## OLD AGE PENSIONS.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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.
A.—Pensions— Original £2,550,000 Supplementary 40,000	2,590,000	2,543,242 7 6	46,757 12 6	—
B.—Expenses of Pension Committees ...	7,500	7,305 13 1	194 6 11	—
D.—Sums Irrecoverable ...	—	20 11 0	—	20 11 0
E.—Extra Statutory Payments ...	—	89 4 0	—	89 4 0
GROSS TOTAL :— Original £2,557,500 Supplementary 40,000	2,597,500	2,550,657 15 7	46,951 19 5	109 15 0
			Surplus of Gross Estimate over Expenditure. £46,842 4 5	
	Estimated	Realized.	Surplus of Appropriations in Aid realized. £659 15 10	
Deduct :— C.—Appropriations in Aid ...	200	859 15 10	Total Surplus to be surrendered. £47,502 0 3	
NET TOTAL :— Original £2,557,300 Supplementary 40,000	£ 2,597,300	2,549,797 19 9		

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

A.—Saving due to the number of deaths over new pensioners being greater than anticipated.

B.—Saving due to a few claims not being received in time for payment before the end of the year.

D.—To this Subhead are charged payments made in error, or owing to the fact that notice of revocation or reduction of 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 4th February, 1927, and 17th May, 1927).



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 4th February, 1927, and 17th May, 1927).

C.—Appropriations in Aid.—The sum of £853 15s. 10d. was recovered in cash under Section 9 (2) of the Act of 1908. In addition, the sum of £6 "conscience money" was received.

## NOTES.

(1) In addition to the cash recoveries shown under Subhead C, further recoveries amounting to £2,183 1s. 6d. were effected under Section 7 (3) of the Act of 1911, by withholding payment of pension orders.

(2) 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 4th February, 1927, and 17th May, 1927) :—

£	s.	d.	
894	8	0	Cases in which, there being no fraud or concealment, recovery was waived.
10,274	2	0	Cases in which there was fraud or concealment, but recovery was impracticable by reason of the pensioner's extreme poverty, or owing to failure of legal proceedings. Included in this amount is a sum of £9,458 5s. 0d. overpaid through grants of pensions on the strength of fraudulent birth or baptismal certificates. Legal proceedings were taken in one case and a fine imposed, but the poverty of the pensioners precluded recovery of the amounts paid.
14	6	0	Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
<hr/>			
£11,182	16	0	

(3) The sum of £26 5s. 0d. was also written off as irrecoverable in respect of overpayments of "Additional Allowance" (Department of Finance Letters S. 88/6/25 of 4th February, 1927, and 17th May, 1927).

W. O'BRIEN,  
*Accounting Officer.*

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



## LOCAL LOANS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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) ... ..	500,000	500,000	—	—
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 ... ..	480,000	—	480,000	—
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 ... ..	206,900	—	206,900	—
D.—Annuity payable to the British Local Loans Fund under Article 5 of the Ultimate Financial Settlement of the 19th March, 1926, in respect of the agreed amount of advances therefrom outstanding on the 1st April, 1926 ... ..	—	600,000	—	600,000
TOTAL ... ..	£ 1,186,900	1,100,000	686,900	600,000

Surplus to be surrendered ... .. £86,900

## EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

	£	s.	d.
Receipts on account of Local Loans previously written off as irrecoverable ... ..	80	5	6
Repayments by Borrowers on account of advances from British Local Loans Fund prior to 1st April, 1922 :—			
Per Land Commission ... ..	221,206	2	9
Per Office of Public Works ... ..	544,000	0	0
TOTAL ... ..	£765,286	8	3



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

Article 5 of the Ultimate Financial Settlement, dated 19th March, 1926, provides for the discharge by the Government of Saorstát Éireann of the outstanding liability to the British Local Loans Fund as on 1st April, 1926, by the payment of an annuity of £600,000 for 20 years in half-yearly instalments commencing on 1st July, 1926. The payment of this annuity in the year 1926-27 has been charged to the special Subhead (D) above, which was opened under the authority of the Minister for Finance, dated 12th November, 1926, File F. 60/3/26.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
18th November, 1927.

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

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



# TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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.
<b>BANKING COMMISSION.</b>				
A.1.—Salaries, etc. ...	1,600	1,835 12 8	—	235 12 8
2.—Travelling and Incidental Expenses ...	1,000	1,014 8 7	—	14 8 7
<b>TOTAL FOR BANKING COMMISSION £</b>	<b>2,600</b>	<b>2,850 1 3</b>	<b>—</b>	<b>250 1 3</b>
<b>BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924.</b>				
B. 1.—Salaries, etc. ...	4,549	4,269 11 10	279 8 2	—
2.—Travelling and Incidental Expenses ...	1,325	510 6 3	814 13 9	—
<b>TOTAL FOR BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924 ... £</b>	<b>5,874</b>	<b>4,779 18 1</b>	<b>1,094 1 11</b>	<b>—</b>
<b>CENTRAL SAVINGS COMMITTEE.</b>				
C. 1.—Salaries, etc. ...	2,871	2,639 6 1	231 13 11	—
2.—Travelling and Incidental Expenses ...	1,200	1,364 6 3	—	164 6 3
3.—Advertising and Publicity Expenses ...	4,600	3,922 3 3	677 16 9	—
4.—Expenses of Local Committees ...	100	31 15 8	68 4 4	—
5.—Losses ...	—	1 7 6	—	1 7 6
<b>TOTAL FOR CENTRAL SAVINGS COMMITTEE ... £</b>	<b>8,771</b>	<b>7,958 18 9</b>	<b>977 15 0</b>	<b>165 13 9</b>
<b>CIVIL SERVICE COMMITTEE (COMPENSATION).</b>				
D. 1.—Salaries, etc. ...	10	—	10 0 0	—
2.—Travelling and Incidental Expenses ...	5	—	5 0 0	—
<b>TOTAL FOR CIVIL SERVICE COMMITTEE (COMPENSATION) ... £</b>	<b>15</b>	<b>—</b>	<b>15 0 0</b>	<b>—</b>



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. ...	5	75 0 0	—	70 0 0
2.—Travelling and Incidental Expenses ...	45	70 7 5	—	25 7 5
TOTAL FOR COMMISSION OF INQUIRY INTO THE PRESERVATION OF THE GAOLTACHT ...	£ 50	145 7 5	—	95 7 5
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 ...	500	183 16 4	316 3 8	—
3.—Incidental Expenses ...	350	127 10 11	222 9 1	—
TOTAL FOR COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR ...	£ 950	311 7 3	638 12 9	—
COMMITTEE ON NATIONAL HEALTH INSURANCE AND MEDICAL SERVICES.				
G. 1.—Salaries, etc. ...	—	75 0 0	—	75 0 0
2.—Travelling and Incidental Expenses ...	100	84 2 11	15 17 1	—
TOTAL FOR COMMITTEE ON NATIONAL HEALTH INSURANCE AND MEDICAL SERVICES ...	£ 100	159 2 11	15 17 1	75 0 0
FOOD PRICES TRIBUNAL.				
H. 1.—Salaries, etc. ...	100	31 10 0	68 10 0	—
2.—Travelling and Incidental Expenses ...	900	793 15 4	106 4 8	—
TOTAL FOR FOOD PRICES TRIBUNAL ...	£ 1,000	825 5 4	174 14 8	—
GREATER DUBLIN COMMISSION OF INQUIRY.				
I. 1.—Salaries, etc. ...	25	66 6 1	—	41 6 1
2.—Travelling and Incidental Expenses ...	75	1 10 8	73 9 4	—
TOTAL FOR GREATER DUBLIN COMMISSION OF INQUIRY ...	£ 100	67 16 9	73 9 4	41 6 1



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
PORTS AND HARBOURS TRIBUNAL.				
J.—Travelling and Incidental Expenses ... ..	2,000	333 8 4	1,666 11 8	—
K.—COMMISSIONS AND IN-QUIRIES NOT SPECIFICALLY PROVIDED FOR ... ..	5,000	3,067 14 10	1,932 5 2	—
TOTAL ... ..	26,460	20,499 0 11	6,588 7 7	627 8 6

Surplus to be surrendered ... .. £5,960 19 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	4 6 4

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

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

A.1. and A.2.—Excess due to the fact that the proceedings of the Commission lasted longer than was anticipated, and to the payment to the Secretary of a honorarium for which provision was not made in the Estimate.

B.1.—Savings due to reduction of staff and to fall in cost of living Bonus.

B.2, C.2, C.4, E.2, F.2, F.3, G.2, H.2, and I.2.—Expenditure cannot be more accurately estimated.

C.1.—Savings due to (a) vacancies on the authorized Establishment remaining unfilled and (b) reduction of cost of living Bonus, modified by payment of £250 to the Chairman of this Committee being the balance of a honorarium of £1,250, granted in respect of the heavy work incidental to the organization of the Savings Movement.

C.3.—Saving due to a considerable curtailment of the advertising scheme originally planned for the year.

C.5.—By authority of the Minister for Finance, dated 26th October, 1926, a special Subhead has been raised in this Account to cover a loss of £1 7s. 6d. incurred through default of a Secretary of a Savings Association. (File No. F. 40/28/26).

D.1, D.2, and F.1.—No charges arose in the period covered by this Account.

E.1.—Excess due to the payment of a honorarium to the Secretary on the conclusion of the work of this Commission.



G.1.—By authority of the Minister for Finance, dated 30th November, 1927, a special Subhead has been raised in this Account to cover payment of a honorarium to the Secretary on the conclusion of the work of the Committee. (File No. F. 142/6/27).

H.1.—The allowances for which provision was made in the Estimate were intended to meet probable cost of substitution in the cases of two University professors, members of the Tribunal. The expenditure which could not be estimated with any degree of accuracy arose in one case only in the period covered by this Account.

I.1.—The Committee did not complete its labours as early as was anticipated.

J.—Expenditure by this Tribunal, which had not met at the time the Estimate was framed, could only be roughly estimated.

K.—This Subhead provided a general margin for new Commissions and Committees appointed during the year, and the amount required could not 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 1926-27, on account of which payments were made in the year 1926-27.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1927.
		£ s. d.
Banking Commission ... ..	1925-26	3,315 0 5
Board of Assessors, Military Service Pensions Act, 1924	1924-25	11,185 15 8
Central Savings Committee ... ..	1923-24	25,376 13 11
Commission of Inquiry into the Preservation of the Gaeltacht ... ..	1924-25	1,888 9 5
Commission on the Relief of the Destitute Sick and Poor, including the Insane Poor ... ..	1924-25	748 10 1
Committee on National Health Insurance and Medical Services ... ..	1924-25	509 19 4
Greater Dublin Commission of Inquiry ... ..	1924-25	389 13 7
Departmental Committee on Workmen's Compensation	1925-26	217 12 10
North-Eastern Boundary Bureau ... ..	1922-23	8,222 12 6
Boundary Commission ... ..	1924-25	10,129 7 6
		£ 61,983 15 3



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

## SUBHEAD K.—EXPENDITURE, 1926-27.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Boundary Commission ... ..	1,339 17 8	309 17 5	1,649 15 1
North-Eastern Boundary Bureau ...	—	7 18 1	7 18 1
Departmental Committee on Workmen's Com- pensation ... ..	50 0 0	—	50 0 0
Town Tenants' Commission ... ..	—	29 4 11	29 4 11
Technical Education Commission ...	441 18 3	445 13 8	887 11 11
Committee on Milk Supply ... ..	—	291 16 5	291 16 5
Committee on Inspection of National Schools	—	151 8 5	151 8 5
	£ 1,831 15 11	1,235 18 11	3,067 14 10

### EXTRA REMUNERATION (exceeding £50).

From this Vote an Assistant Principal of the Department of Finance received £125 as Secretary to the Banking Commission; a Higher Executive Officer of the Department of Local Government received £66 6s. 1d. in respect of an allowance of £100 per annum as Secretary to the Greater Dublin Commission of Inquiry; a Senior Translator (£300-£400) on the staff of the Oireachtas received £75 as Secretary to the Commission of Inquiry into the Preservation of the Gaeltacht; a Higher Executive Officer of the National Health Insurance Commission received £75 as Secretary to the Committee on National Health Insurance and Medical Services.

The Accounts of other Departments include the sum of £3,475, approximately, in respect of salary, etc., of staff lent to Temporary Commissions and Committees, viz. :—

	£
Board of Assessors, Military Service Pensions Act, 1924 ...	404
Commission of Inquiry into the Preservation of the Gaeltacht	216
Commission on Relief of the Destitute Sick and Poor, etc. ...	643
Greater Dublin Commission of Inquiry ... ..	450
Ports and Harbours Tribunal ... ..	435
Technical Education Commission ... ..	373
Food Prices Tribunal ... ..	915
North-Eastern Boundary Bureau ... ..	39

J. J. McELLIGOTT,

*Accounting Officer.*

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



## PUBLIC WORKS OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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 ... ..	100,360	93,922 17 4	6,437 2 8	—
B.—Travelling Expenses ... ..	10,000	11,417 12 5	—	1,417 12 5
C.—Incidental Expenses ... ..	600	990 14 5	—	390 14 5
D.—Telegrams and Telephones ... ..	1,000	729 15 6	270 4 6	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.				
E.1.—Salaries ... ..	5,730	4,439 7 1	1,290 12 11	—
E.2.—Travelling Expenses ... ..	2,800	2,094 13 2	705 6 10	—
E.3.—Advertisements ... ..	1,000	1,187 18 8	—	187 18 8
Gross Total ...£	121,490	114,782 18 7	8,703 6 11	1,996 5 6
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
F.—Appropriations in Aid :	£	£ s. d.	£6,707 1 5	
1.—Preliminary Expenses and Penal Interest on Loans ... ..	3,350	6,301 1 9	—	
2.—Services performed for British Government ... ..	2,600	2,341 10 2	Surplus of Appropriations in Aid realized.	
3.—Proportion of Salaries, &c., recovered in connection with certain drainage works ... ..	3,940	2,227 18 0	£980 9 11	
NET TOTAL ...£	111,600	103,912 8 8	Total Surplus to be surrendered.	
			£7,687 11 4	

Estimated. Realized.

£ s. d. £ s. d.  
— 150 5 0

Extra Receipts payable to Exchequer ...

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

- A.—Due to vacancies on the Establishment, and to a reduction in the cost of living Bonus.  
B.—The amount of travelling necessitated by the investigation of Arterial Drainage Schemes was greater than anticipated.  
C.—Due mainly to the purchase of technical equipment for new staff, and to the payment of arrears of advertisement accounts within the year.  
D.—Expenditure on this service cannot be accurately forecast.  
E.1.—As the number of applications for Land Loans proved smaller than was anticipated, it was not necessary to engage the full staff for which provision was made.  
E.2.—For the reasons stated at E.1. there was a falling off in the travelling expenses incurred.  
E.3.—Certain accounts in respect of previous year fell due to be paid in this year.  
F.1.—Substantial sums due by Local Authorities as arrears on foot of Loans were recovered by stoppage from Local Government Grants, and account for increased receipts under Penal Interest.  
F.2.—Casual.  
F.3.—Arterial Drainage Schemes did not mature sufficiently within the year to admit of the recovery of the full sum anticipated.



## EXTRA REMUNERATION (exceeding £50).

One retired Officer was paid £275 as a re-employed Assistant to the Furniture Clerk. (Department of Finance letter E. 8/1/26 of 23rd December, 1926).

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 Junior Executive Officer received £87 7s. 3d.\* from the Vote for the Department of Finance for acting as Private Secretary to the Parliamentary Secretary. (Department of Finance letter E. 1/11/25, dated 27th May, 1926).

One Assistant Engineer received £144\* from the provision for the Barrow Drainage Scheme (Subhead J.4 Vote for Public Works and Buildings). (Department of Finance letter of 20th July, 1925).

The Superintendent of Harbours, whose salary is borne by the Vote for Public Works and Buildings, received £150\* for acting as Assistant Engineer. (Department of Finance letter E. 8/19/25, of 25th May, 1926).

Two Assistant Architects received allowances of £150\* and £61 16s. 0d.\* respectively, for acting as Architects. (Department of Finance letter S. 8/4/26 of 18th November, 1926).

This Account includes the sum of approximately £460 in respect of salaries of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £1,571 in respect of salaries 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.

T. MACINERNEY,  
Accountant.

OFFICE OF PUBLIC WORKS,  
29th November, 1927.

P. HANSON,  
Chairman and Accounting Officer.

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, 1927.

Service.	Balance, 1st April, 1926.	Receipts, 1926-27.	Payments, 1926-27.	Balance, 31st March, 1927.
Irish Church Fund, Loans Repayments ...	£ s. d. —	£ s. d. 345 6 8	£ s. d. —	£ s. d. (a)345 6 8
Sea Fisheries Act, 1883 ...	613 5 3	—	13 0 0	600 5 3
Shannon Navigation ...	2,847 18 9	8,367 7 3	7,546 9 6	3,668 16 6
National Monuments ...	Dr. 169 2 6	951 10 11	835 2 2	Dr. 52 13 9
Linen Hall ...	—	145 14 10	145 14 10	—
Letterkenny Railway Revenue ...	Dr. 22 6 10	—	10 6 0	Dr.32 12 10
Light Railways Surplus Revenue ...	628 0 0	—	—	(b)628 0 0
Marine Works Act, 1902, Maintenance Fund ...	6,370 9 6	1,823 8 10	548 11 11	7,645 6 5

(a) Paid over to Land Commission in April, 1927.

(b) Amount of Scotter Award.

P. HANSON,  
Chairman and Accounting Officer.

T. MACINERNEY,  
Accountant,  
29th November, 1927.



## PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for Expenditure in respect of PUBLIC BUILDINGS; for the Maintenance of certain PARKS and PUBLIC WORKS; for Execution and Maintenance of DRAINAGE WORKS; and sundry GRANTS IN AID

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Purchase of Sites and Buildings ...	41,000	42,889 16 3	—		1,889	16 3
AA.—Annuities ...	53,603	53,602 8 6	11	6	—	
B.—New Works, Alterations, and Additions ...	673,790	494,613 16 7	179,176	3 5	—	
C.—Maintenance and Supplies	173,170	170,649 11 3	2,520	8 9	—	
D.—Furniture, Fittings, and Utensils ...	26,240	23,388 15 9	2,851	4 3	—	
E.—Rents, &c. ...	64,191	68,798 11 8	—		4,607	11 8
EE.—Compensation for premises commandeered by the Army	15,000	15,126 6 9	—		126	6 9
F.—Fuel, Light, Water, and Cleaning, &c. ...	40,733	45,857 12 3	—		5,124	12 3
G.—Phoenix Park National School ...	134	92 18 5	41	1 7	—	
H.—River Shannon Works ...	500	226 14 10	273	5 2	—	
I.—Linen Hall, Dublin ...	80	69 15 4	10	4 8	—	
J.1.—Drainage Maintenance	30,000	21,825 14 10	8,174	5 2	—	
J.2.—Arterial Drainage ...	15,000	—	15,000	0 0	—	
J.3.—Owenmore Drainage ...	28,000	26,540 7 6	1,459	12 6	—	
J.4.—Barrow Drainage ...	20,000	17,604 9 7	2,395	10 5	—	
K.—Telegrams and Telephones	165	186 13 2	—		21	13 2
L.—Acquisition of Bucket Dredger ...	15,000	4,266 4 8	10,733	15 4	—	
N.—Compensation for Premises occupied by British Forces ...	—	207 9 6	—		207	9 6



Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
O.—Highway Robbery ...	—	381 17 0	—		381 17 0	
P.—Official Entertainments	—	2 2 0	—		2 2 0	
GROSS TOTAL ...£	1,196,606	986,331 5 10	222,636	2 9	12,361	8 7
			Surplus of Gross Estimate over Expenditure. £210,274 14 2			
			Surplus of Appropriations in Aid realized. £117,576 5 9			
Deduct :—	—	—				
M.—Appropriations in Aid...	182,700	300,276 5 9	Total Surplus to be surrendered. £327,850 19 11			
NET TOTAL ...£	1,013,906	686,055 0 1				
			Estimated.		Realized.	
			£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...			—		225	0 0

## 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.
OFFICE OF PUBLIC WORKS.	£ s. d.	
50 St. Stephen's Green ...	3,750 0 0	... S. 1/3/26.
DEPARTMENT OF JUSTICE.		
GÁRDA SÍOCHÁNA.		
Co. Cavan :		
Redhills ...	43 3 0	... S. 14/66/26.
Co. Clare :		
Morris Mills ...	200 0 0	... S. 14/72/25.
Mountshannon ...	150 0 0	... S. 14/4/26.
Co. Cork :		
Araglen ...	100 0 0	... S. 14/2/25.
Ballyclough ...	55 10 0	... S. 14/3/27.
Goleen ...	60 0 0	... S. 14/33/26.
Rathduff ...	35 0 0	... S. 14/43/26.
Rockchapel ...	95 0 0	... S. 14/39/26.
Co. Dublin :		
Malahide ...	2,000 0 0	... S. 14/84/26.
Co. Galway :		
Kilcolgan ...	100 0 0	... S. 14/31/26.
Lettermore ...	1,050 0 0	... S. 14/108/25.
Loughrea ...	1,100 2 6	... S. 14/126/25.
Moycullen ...	105 0 0	... S. 14/51/25.
Tynagh ...	60 2 0	... S. 14/135/25.
Co. Kerry :		
Annascaul ...	90 0 0	... S. 14/75/26.
Camp ...	85 0 0	... S. 14/61/25.
Castlegregory ...	15 0 0	... S. 14/57/24.
Newtownsandess	100 0 0	... S. 14/104/25.
Sneem ...	60 0 0	... S. 14/109/25.
Co. Kildare :		
Monasterevan ...	25 0 0	... S. 14/114/25.



SERVICE.	AMOUNT.			DEPARTMENT OF	
				FINANCE	AUTHORITY.
	£	s.	d.		
<b>GÁRDA SÍOCHÁNA—continued.</b>					
Co. Kilkenny :					
Ballyhale ...	385	0	0	...	S. 14/60/26.
Bennettsbridge ...	46	5	0	...	S. 14/55/25.
Mooncoin ...	39	10	0	...	S. 14/98/25.
Piltown ...	159	6	0	...	S. 14/73/25.
Templeorum ...	57	2	6	...	S. 14/47/26.
Thomastown ...	687	7	8	...	S. 14/98/24.
Co. Leitrim :					
Kiltyclogher ...	500	0	0	...	S. 14/73/26.
Leitrim ...	420	0	0	...	S. 14/105/25.
Co. Limerick :					
Galbally ...	95	0	0	...	S. 14/103/25.
Tournafulla ...	921	6	7	...	S. 14/75/25.
Co. Longford :					
Keenagh ...	100	0	0	...	S. 14/19/26.
Smear ...	107	12	6	...	S. 14/123/25.
Co. Mayo :					
Kinnury ...	24	14	6	...	S. 14/44/26.
Knock ...	64	4	0	...	S. 14/86/25.
Co. Meath :					
Kilmessan ...	50	0	0	...	S. 14/38/26.
Oldeastle ...	175	0	0	...	S. 14/86/26.
Co. Monaghan :					
Smithboro' ...	68	3	0	...	S. 14/40/25.
Co. Roscommon :					
Clonark ...	1	0	0	...	S. 14/74/25.
Croghan ...	850	0	0	...	S. 14/24/26.
Co. Tipperary :					
Beechwood ...	40	0	0	...	S. 14/77/25.
Birdhill ...	975	4	4	...	S. 14/103/24.
Dolla ...	20	0	0	...	S. 14/1/26.
Fethard ...	210	0	0	...	S. 14/103/26.
Co. Tirconail :					
Donegal ...	973	15	0	...	S. 14/26/26.
Co. Waterford :					
Ring ...	8	18	0	...	S. 14/118/25.
Tallow ...	1,000	2	0	...	S. 14/80/26.
Co. Westmeath :					
Castletowngeoghegan ...	500	0	0	...	S. 14/28/26.
Co. Wexford :					
Campile ...	59	16	2	...	S. 14/25/26.
Duncannon ...	450	0	0	...	S. 14/54/26.
Gorey ...	1,160	0	0	...	S. 14/53/25.
Oylegate ...	75	0	0	...	S. 14/36/25.
Co. Wicklow :					
Arklow ...	1,110	19	6	...	S. 14/101/25.
<b>LAND COMMISSION :</b>					
26 Upper Merrion Street ...	688	3	10	...	S. 1/4/24.
<b>NATIONAL HEALTH INSURANCE COMMISSION :</b>					
44-45 Merrion Square ...	2,104	4	0	...	S. 1/9/25.
<b>PREPARATORY COLLEGES :</b>					
Ballyconnell House,					
Falcarragh ...	7,701	10	10	...	S. 22/1/26.
Burnham House, Ventry ...	4,800	0	0	...	S. 22/1/26.
<b>EMPLOYMENT EXCHANGES :</b>					
Buckingham House, Cork...	3,000	0	0	...	S. 1/22/25.
2/4 Mallow Street,					
Limerick ...	1,685	5	0	...	S. 2/5/27.
GORMANSTON CAMP	51	13	4	...	S. 7/38/25.
<b>COASTGUARD STATIONS :</b>					
Ballydonegan ...	62	10	0	...	S. 55/96/26.
Baltimore ...	2,181	10	0	...	S. 2/24/25.
Cobh Old Lifeboat Houses	15	0		...	S. 2/90/25.
<b>TOTAL</b> ...	£42,889	16	3		



AA.—Casual.

B.—See New Works Statement pages 32 to 50.

C.—Casual.

D.—The demands from a number of Departments were smaller than was anticipated.

E.—Due to payment of fines in respect of leases of premises, and to rents of premises acquired during the year for Garda Síochána purposes.

EE.—Casual.

F.—Large stocks of coal, which had been secured by the Department of Industry and Commerce during the coal strike, were transferred to the Commissioners as reserve supplies, and were paid for within the year.

G.—Maintenance work postponed in view of proposed enlargement of School.

H.—Work not put in hands owing to floods, and to operations of Shannon Electricity Scheme.

I.—Casual.

J.1.—The expenditure on the works undertaken did not warrant the issue of a larger proportion of the provision for Free Grants.

J.2.—No scheme matured for expenditure during the year.

J.3.—Casual.

J.4.—Due to delay in delivery of heavy plant.

K.—The expenditure under this Subhead cannot be accurately forecast.

L.—It was found possible to purchase a suitable dredger second-hand instead of having a new one built as contemplated when the estimate was framed.

N.—Authorized by Department of Finance letter, F. 105/4/26, of 12th February, 1927.

O.—Loss of men's wages taken by armed raiders from Pay Clerk of an Arterial Drainage District. (Department of Finance letter S. 102/1/27, of 10th March, 1927).

P.—Remanet of expenditure in connection with visit of American Medical Men. (Department of Finance letters S. 2/12/25 of 29th May, 1925, and 19th November, 1926).

	Estimated.	Realized.
	£	£
M.—Rents ... ..	11,000	14,019 (a)
Tolls, Dues, etc. ... ..	18,500	1,216 (b)
Sale of old materials and stores ... ..	400	2,273 (c)
Miscellaneous, including other sales and hire of Plant, etc. ... ..	2,000	2,954 (d)
Repayment from Northern Government ... ..	800	856
Contribution from Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, on the restoration of damaged or destroyed Government Buildings ... ..	150,000	275,452 (e)
Post Office Savings Bank ... ..	—	3,506 (f)
	<u>£182,700</u>	<u>£300,276</u>

(a) Mainly due to new lettings made and to recovery of arrears.

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

(c) Heavy receipts from clearance auction of old materials, etc., from Furniture Store, and sale of Huts, etc., ex Military premises.

(d) Receipts from hire of plant and for furniture issued on repayment terms were unusually heavy.

(e) The progress made with this reconstruction work was greater than had been anticipated.

(f) Recoupment from Savings Bank Fund of cost of Works services rendered to Savings Bank. (Department of Finance reference, F. 111/8/24).



## NOTES.

£25 was paid to the owner in respect of extra trouble and expense in connection with the purchase of two houses for the Gárda Síochána at Monasterevan. Subhead A. Department of Finance letter S. 14/114/25, of 6th July, 1926.

£150 was paid to the tenant of the premises acquired at Tallow, Co. Waterford, for Gárda Síochána Barrack as compensation for disturbance. Subhead A. Department of Finance letter S. 14/80/26, of 13th August, 1926.

£8 18s. was paid to the owner of an ex-R.I.C. Barrack site at Ring, Co. Waterford, as compensation for release of the Board from Contract to purchase. Subhead A. Department of Finance letter S. 14/118/25, of 31st December, 1926.

£25 was paid to the owner in discharge of all claims in respect of the occupancy of premises at Dundrum, Co. Dublin, by the Gárda Síochána. Subhead C. Department of Finance letter S. 14/80/24, of 3rd December, 1926.

£20 over and above the amount of his tender was paid to a contractor for works at Ballyragget Gárda Síochána Barracks, as he omitted to provide for certain items. Subhead C. Department of Finance letter S. 14/2/24, of 2nd July, 1926.

£20 was paid to the owner as compensation for damage to structure and furniture due to the Gárda occupation of a house at Kilmihill, Co. Clare. Subhead C. Department of Finance letter S. 14/8/27, of 2nd March, 1927.

£20 was paid to the Irish Sailors' and Soldiers' Land Trust in full settlement of all claims in connection with the occupation of a cottage at Kill, Co. Kildare, by the Gárda Síochána. Subhead C. Department of Finance letter S. 14/58/26, of 11th June, 1926.

£4 was paid to the owner in full settlement of all claims arising out of damage to premises at Skerries during their occupancy by the Gárda Síochána. Subhead C. Department of Finance letter S. 14/28/25, of 2nd July, 1926.

£15 was paid to the owner in full settlement of a claim for damages to premises at Monasterevan occupied by the Gárda Síochána. Subhead C. Department of Finance letter S. 14/114/25, of 29th July, 1926.

£25 was paid to the owner in full settlement of all claims for damage of premises at Rathmore, Co. Kerry, during occupation by Gárda Síochána. Subhead C. Department of Finance letter S. 14/85/26, of 14th September, 1926.

£11 19s. 8d. being part of a claim against the Trustees for the cost of erecting the Haslam Memorial in St. Stephen's Green Park, was remitted. Subhead C. Department of Finance letter S. 102/11/26, of 6th September, 1927.

£25 was paid to the tenant of premises taken for Arva Gárda Síochána, as compensation for disturbance. Subhead E. Department of Finance letter S. 14/11/27, of 2nd March, 1927.

Arrears of rent amounting to £150 were written off as irrecoverable. Subhead M. Department of Finance letter S. 55/47/27 of 24th June, 1927.

TELEPHONE CAPITAL ACCOUNT.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £8,154 13s. 0d.

P. HANSON,  
*Chairman and Accounting Officer.*

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



## STATEMENT OF EXPENDITURE ON NEW WORKS, &amp;c., 1926-27.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
OIREACHTAS :	£	£ s. d.	£ s. d.	£ s. d.
1.—Temporary Accommodation	1,000	1,123 16 6	—	123 16 6
DEPARTMENT OF FINANCE :				
REVENUE DEPARTMENT :				
2.—Dublin Castle, Stamping Department—Alterations	1,600	1,130 1 2	469 18 10	—
3.—DUBLIN CUSTOM HOUSE : Partial Reconstruction ...	30,000	107,725 14 8	—	77,725 14 8
4.—WEXFORD CUSTOM HOUSE : Conversion of part into Dwelling House ...	300	215 1 6	84 18 6	—
5.—OFFICE OF PUBLIC WORKS : Plan Printing Plant ...	510	528 7 6	—	18 7 6
6.—ORDNANCE SURVEY OFFICE : Electric Lighting ...	2,350	1,901 15 0	448 5 0	—
DEPARTMENT OF JUSTICE :				
GÁRDA SÍOCHÁNA BARRACKS :				
Co. CARLOW.				
7.—Borris ex-R.I.C. Barrack : Restoration ...	160	692 3 6	—	532 3 6
8.—Tullow ex-R.I.C. Barrack : Restoration ...	700	642 9 6	57 10 6	—
Co. CAVAN.				
9.—Stradone ex-R.I.C. Barrack : Restoration ...	500	1,261 14 6	—	761 14 6
10.—Virginia ex-R.I.C. Barrack : Restoration ...	900	992 10 8	—	92 10 8

## OBSERVATIONS.

1. Work completed. Further payment to be made.
2. Continuation of No. 172 of 1925-26. Department of Finance letter S. 1/7/24, of 29th December, 1925, sanctions expenditure of £2,000. Expended £1,955 0s. 4d. Work completed. Further payment to be made.
3. Continuation of No. 3 of 1925-26. Department of Finance letter S. 2/57/25, of 10th December, 1926, sanctions excess expenditure over provision. Expended £156,706 13s. 5d., of which £6,119 17s. 6d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
4. Continuation of No. 6 of 1925-26. Department of Finance letters of 8th May and 19th November, 1925, sanction expenditure of £687 10s. 0d. Expended £715 1s. 6d. Work completed.
5. Department of Finance letter S. 2/142/25, of 21st January, 1926, sanctions expenditure of £510. Work completed.
6. Work in progress. Department of Finance letter S. 2/138/25 of 28th March, 1927, sanctions expenditure.
7. Continuation of No. 8 of 1925-26. Department of Finance letter 615/18, of 12th February, 1924, sanctions expenditure of £950. Expended £910 5s. 10d. Work completed.
8. Continuation of No. 9 of 1925-26. Department of Finance letters S. 14/86/24, of 28th October, 1924, and 22nd September, 1927, sanction expenditure of £1,717. Expended £1,705 18s. 6d. Work completed. Further payment to be made.
9. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/31/25, of 11th June, 1926, sanctions expenditure of £1,350. Expended £1,266 14s. 6d. Work completed.
10. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/49/25, of 25th May, 1926, sanctions expenditure of £1,000. Expended £1,000 5s. 8d. Work completed. Further payment to be made.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CLARE.				
11.—Boston: New Barrack ...	600	605 19 10	—	5 19 10
12.—Carrigaholt: New Barrack	1,260	967 18 11	292 1 1	—
13.—Carron ex-R.I.C. Barrack: Restoration ...	100	225 7 8	—	125 7 8
14.—Ennistymon ex-R.I.C. Barrack: Restoration	550	2 7 0	547 13 0	—
15.—Lisacasey: New Barrack	1,400	1,727 6 3	—	327 6 3
16.—Morris Mills ex-R.I.C. Barrack: Restoration ...	1,150	1,218 2 6	—	68 2 6
Co. CORK.				
17.—Adrigole: New Barrack ...	1,300	1,372 5 0	—	72 5 0
18.—Allihies ex-R.I.C. Barrack: Restoration ...	500	—	500 0 0	—
19.—Araglen ex-R.I.C. Barrack: Restoration ...	1,100	1,242 8 4	—	142 8 4
20.—Ballincurrig ex-R.I.C. Barrack: Restoration ...	100	54 12 4	45 7 8	—
21.—Baltimore ex-R.I.C. Bar- rack: Restoration ...	500	1,152 3 3	—	652 3 3
22.—Ballygurteen ex-R.I.C. Barrack: Restoration ...	500	6 15 7	493 4 5	—
23.—Boherbue ex-R.I.C. Bar- rack: Restoration ...	190	328 1 11	—	138 1 11

## OBSERVATIONS—continued.

11. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/2/26, of 3rd May, 1927, sanctions expenditure of £1,460. Expended £1,462 10s. 9d. Work completed.
12. Continuation of No. 10 of 1925-26. Department of Finance letter S. 14/19/25, of 6th October, 1925, sanctions expenditure of £1,751. Expended £1,778 5s. 0d. Work completed.
13. Continuation of No. 11 of 1925-26. Department of Finance letters S. 14/63/24, of 30th July, 1924, and 26th October, 1925, sanction expenditure of £600. Expended £593 2s. 8d. Work completed.
14. Preliminary work.
15. Department of Finance letter S. 14/92/25, of 31st December, 1926, sanctions expenditure of £2,000. Work completed.
16. Continuation of No. 14 of 1925-26. Department of Finance letter S. 14/72/25, of 7th June, 1926, sanctions expenditure of £1,250. Expended £1,226 2s. 6d. Work completed.
17. Continuation of No. 15 of 1925-26. Department of Finance letter S. 14/5/25, of 7th March, 1925, sanctions expenditure of £1,700. Expended £1,373 18s. 0d. Work in progress.
18. Work postponed.
19. Continuation of No. 16 of 1925-26. Department of Finance letter S. 14/2/25, of 20th April, 1926, sanctions expenditure of £1,400. Expended £1,245 18s. 4d. Work completed. Further payment to be made.
20. Continuation of No. 18 of 1925-26. Department of Finance letter S. 14/54/24, of 23rd July, 1924, sanctions expenditure of £650. Expended £511 18s. 9d. Work completed.
21. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/62/25, of 22nd July, 1926, sanctions expenditure of £1,500. Expended £1,163 19s. 3d. Work completed.
22. Continuation of No. 172 of 1925-26. Expended £15 15s. 7d. Preliminary work.
23. Continuation of No. 19 of 1925-26. Department of Finance letter S. 14/91/24, of 5th November, 1924, sanctions expenditure of £1,450. Expended £1,309 13s. 8d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK—continued.				
24.—Castletownberehaven ex-R.I.C. Barrack: Restoration ...	500	14 15 0	485 5 0	—
25.—Cobh ex-R.I.C. Barrack: Restoration ...	500	8 4 11	491 15 1	—
26.—Clonakilty ex-R.I.C. Barrack: Restoration ...	3,000	3,363 16 5	—	363 16 5
27.—Cork City Bridewell and ex-R.I.C. Barrack: Restoration ...	1,000	19 0	999 1 0	—
28.—Elizabeth Fort Military Barrack: Restoration and Adaptation of ...	1,000	543 14 5	456 5 7	—
29.—McCurtain Street ex-R.I.C. Barrack, Cork: Restoration ...	1,000	3,574 2 1	—	2,574 2 1
30.—St. Luke's ex-R.I.C. Barrack, Cork: Restoration ...	800	1,164 11 8	—	364 11 8
31.—Drinagh: New Barrack ...	500	—	500 0 0	—
32.—Dungourney: New Barrack ...	1,000	7 2	999 12 10	—
33.—Glanthane: New Barrack ...	500	—	500 0 0	—
34.—Glengariff ex-R.I.C. Barrack: Restoration ...	850	808 3 3	41 16 9	—
35.—Glenville ex-R.I.C. Barrack: Restoration ...	500	1,155 2 7	—	655 2 7
36.—Inchigeela ex-R.I.C. Barrack: Restoration ...	150	80 15 8	69 4 4	—
37.—Inishannon ex-R.I.C. Barrack: Restoration ...	500	1,169 5 4	—	669 5 4
38.—Kilbrittain ex-R.I.C. Barrack: Restoration ...	100	138 5 3	—	38 5 3

## OBSERVATIONS—continued.

24. Preliminary work.
25. Continuation of No. 172 of 1925-26. Expended £10 13s. 2d. Preliminary work.
26. Continuation of No. 21 of 1925-26. Department of Finance letters S. 14/5/26, of 3rd February, 1926, and 20th July, 1927, sanction expenditure of £4,000. Expended £3,972 19s. 4d. Work completed.
27. Continuation of No. 22 of 1925-26. Expended £5 8s. 11d. Preliminary work.
28. Department of Finance letter S. 14/63/26, of 22nd June, 1926, sanctions expenditure of £8,500. Work in progress.
29. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/117/25, of 23rd July, 1926, sanctions expenditure of £4,700. Expended £3,637 3s. 8d. Work completed.
30. Department of Finance letter S. 14/42/25, of 19th February, 1926, sanctions expenditure of £1,300. Work completed.
31. Work postponed.
32. Preliminary work.
33. Work postponed.
34. Continuation of No. 25 of 1925-26. Department of Finance letter S. 14/115/24, of 27th August, 1926, sanctions expenditure of £1,730. Expended £816 13s. 3d. Work in progress.
35. Department of Finance letter S. 14/34/25, of 17th June, 1926, sanctions expenditure of £1,450. Work in progress.
36. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/38/25, of 29th December, 1925, sanctions expenditure of £300. Expended £328 1s. 11d. Work completed.
37. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/45/25, of 1st July, 1926, sanctions expenditure of £1,350. Expended £1,187 6s. 0d. Work completed.
38. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/27/25, of 17th September, 1926, sanctions expenditure of £800. Expended £779 5s. 1d.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK—continued.				
39.—Kilcrohane: New Barrack	1,200	5 0	1,199 15 0	—
40.—Macroom ex-R.I.C. Barrack: Restoration ...	2,500	2,387 13 2	112 6 10	—
41.—Milford ex-R.I.C. Barrack: Restoration ...	500	741 17 7	—	241 17 7
42.—Skibbereen ex-R.I.C. Barrack: Restoration ...	3,500	2,747 9 2	752 10 10	—
43.—Rathduff: New Barrack	500	1,261 5 11	—	761 5 11
Co. DUBLIN.				
44.—Blanchardstown: New Barrack ...	500	—	500 0 0	—
45.—Cabinteely ex-R.I.C. Barrack: Restoration ...	500	622 9 10	—	122 9 10
46.—Dundrum ex-R.I.C. Barrack: Restoration ...	450	857 19 4	—	407 19 4
47.—Stepaside ex-R.I.C. Barrack: Restoration and Adaptation ...	500	19 5	499 0 7	—
48.—Skerries ex-R.I.C. Barrack: Restoration ...	500	517 2 8	—	17 2 8
Co. GALWAY.				
49.—Ardrahan ex-R.I.C. Barrack: Restoration ...	250	27 11 4	222 8 8	—
50.—Barnaderg: New Barrack	500	—	500 0 0	—
51.—Ballymoe ex-R.I.C. Barrack: Restoration ...	1,250	1,045 3 3	204 16 9	—

## OBSERVATIONS—continued.

39. Preliminary work.
40. Continuation of No. 26 of 1925-26. Department of Finance letter S. 14/7/26, of 12th January, 1926, sanctions expenditure of £2,800. Expended £2,795 11s. 10d. Work completed.
41. Continuation of No. 27 of 1925-26. Department of Finance letter S. 14/110/24, of 19th April, 1926, sanctions expenditure of £1,000. Expended £746 17s. 7d. Work completed.
42. Continuation of No. 30 of 1925-26. Department of Finance letter S. 14/9/26, of 10th March, 1926, sanctions expenditure of £4,000. Expended £2,884 8s. 2d. Work completed.
43. Department of Finance letter S. 14/43/26, of 20th May, 1926, sanctions expenditure of £1,300. Work completed.
44. Work postponed.
45. Continuation of No. 37 of 1925-26. Department of Finance letter S. 14/99/24, of 22nd November, 1924, sanctions expenditure of £1,200. Expended £1,152 17s. 2d. Work completed. Further payment to be made.
46. Continuation of No. 38 of 1925-26. Department of Finance letter S. 14/80/24, of 12th December, 1924, sanctions expenditure of £1,600. Expended £1,482 19s. 4d. Work completed. Further payment to be made.
47. Continuation of No. 172 of 1925-26. Expended £10 14s. 5d. Preliminary work.
48. Continuation of No. 39 of 1925-26. Department of Finance letter S. 14/28/25, of 19th March, 1925, sanctions expenditure of £1,200. Expended £1,153 11s. 6d. Work completed.
49. Continuation of No. 40 of 1925-26. Department of Finance letter S. 14/40/24, of 30th December, 1924, sanctions expenditure of £800. Expended £770 11s. 4d. Work completed.
50. Work postponed.
51. Continuation of No. 172 of 1925-26. Department of Finance letter, S. 14/124/25, of 7th December, 1925, sanctions expenditure of £1,450. Expended £1,055 3s. 3d. Work in progress.



Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. GALWAY—continued.						
52.—Carna ex-R.I.C. Barrack : Restoration ...	300	57 16 5	242	3 7		
53.—Eyrecourt ex-R.I.C. Bar- rack : Restoration ...	800	13 17 6	786	2 6		
54.—Eglinton Street, Galway : Further restoration ...	1,000	206 13 9	793	6 3		
55.—Glenamaddy ex-R.I.C. Bar- rack : Restoration ...	700	650 7 2	49	12 10		
56.—Gort ex-R.I.C. Barrack : Further restoration ...	500	—	500	0 0		
57.—Leenane ex-R.I.C. Barrack : Restoration ...	300	562 8 5	—		262	8 5
58.—Loughgeorge ex-R.I.C. Barrack : Restoration	1,500	1,048 5 1	451	14 11		
59.—Milltown ex-R.I.C. Barrack : Restoration ...	250	320 0 8	—		70	0 8
60.—Rossmuck ex-R.I.C. Bar- rack : Restoration ...	450	203 4 6	246	15 6		
Co. KERRY.						
61.—Annascaul : New Barrack	1,000	3 6	999	16 6		
62.—Ballybunion ex-R.I.C. Bar- rack : Restoration ...	1,400	153 10 5	1,246	9 7		
63.—Ballyduff ex-R.I.C. Bar- rack : Restoration ...	600	1,247 16 10	—		647	16 10
64.—Ballyferriter : New Barrack	1,250	1,620 11 0	—		370	11 0
65.—Brosna ex-R.I.C. Barrack : Restoration ...	500	5 0 0	495	0 0		
66.—Caherciveen ex-R.I.C. Bar- rack : Restoration ...	500	47 5 0	452	15 0		

## OBSERVATIONS—continued.

52. Continuation of No. 42 of 1925-26. Department of Finance letter, S. 14/125/25, of 8th December, 1925, sanctions expenditure of £1,300. Expended £1,083 16s. 5d. Work completed.
53. Preliminary work.
54. Continuation of No. 44 of 1925-26. Department of Finance letter, 435/3, of 28th May, 1925, sanctions expenditure of £3,000. Expended £2,722 11s. 8d. Work completed.
55. Continuation of No. 172 of 1925-26. Department of Finance letter, S. 14/97/25, of 15th August, 1925, sanctions expenditure of £1,500. Expended £1,158 7s. 2d. Work completed.
56. Work postponed.
57. Department of Finance letter, S. 14/68/25, of 21st January, 1926, sanctions expenditure of £700. Work completed.
58. Continuation of No. 172 of 1925-26. Department of Finance letter, S. 14/48/25, of 10th December, 1925, sanctions expenditure of £1,700. Expended £1,679 5s. 1d. Work completed.
59. Continuation of No. 172 of 1925-26. Department of Finance letter, S. 14/41/25, of 7th April, 1926, sanctions expenditure of £800. Expended £416 0s. 8d. Work in progress.
60. Continuation of No. 46 of 1925-26. Department of Finance letter S. 14/116/24, of 16th July, 1925, sanctions expenditure of £1,449 6s. 6d. Expended £1,420 10s. 6d. Work completed.
61. Preliminary work.
62. Continuation of No. 49 of 1925-26. Department of Finance letter S. 14/101/24, of 20th August, 1926, sanctions expenditure of £2,050. Expended £162 0s. 5d. Work in progress.
63. Department of Finance letter S. 14/78/24, of 23rd July, 1926, sanctions expenditure of £1,550. Work in progress.
64. Continuation of No. 51 of 1925-26. Department of Finance letter S. 14/105/24, of 12th December, 1924, sanctions expenditure of £1,700. Expended £1,815 9s. 1d. Work completed.
65. Preliminary work.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. KERRY—continued.				
67.—Camp: New Barrack ...	500	701 16 10	—	201 16 10
68.—Cloghane ex-R.I.C. Barrack: Restoration ...	1,200	1,404 8 6	—	204 8 6
69.—Derreen: New Barrack...	1,150	1,900 11 1	—	750 11 1
70.—Dingle ex-R.I.C. Barrack: Restoration ...	500	—	500 0 0	—
71.—Farranfore ex-R.I.C. Barrack: Restoration ...	700	309 17 1	390 2 11	—
72.—Headford: New Barrack	1,200	324 5 11	875 14 1	—
73.—Kenmare ex-R.I.C. Barrack: Restoration ...	1,100	1,829 16 4	—	729 16 4
74.—Killarney ex-R.I.C. Barrack: Restoration ...	1,000	—	1,000 0 0	—
75.—Knocknagoshel: New Barrack ...	1,600	1 10 9	1,598 9 3	—
76.—Listowel ex-R.I.C. Barrack: Restoration ...	900	1,670 9 6	—	770 9 6
77.—Newtownsandess: New Barrack ...	600	1,046 17 10	—	446 17 10
78.—Portmagee: New Barrack	500	4 13 3	495 6 9	—
79.—Sneem: New Barrack ...	500	1,176 11 8	—	676 11 8
80.—Tarbert ex-R.I.C. Barrack: Restoration ...	500	10 13 6	489 6 6	—
81.—Tralee: New Barrack for Special Unit ...	1,000	6 17 8	993 2 4	—
82.—Waterville ex-R.I.C. Barrack: Restoration ...	1,130	755 8 6	374 11 6	—

## OBSERVATIONS—continued.

67. Department of Finance letter S. 14/61/25, of 20th August, 1926, sanctions expenditure of £1,450. Work in progress.
68. Continuation of No. 54 of 1925-26. Department of Finance letter S. 14/51/26, of 2nd July, 1926, sanctions expenditure of £1,700. Expended £1,783 13s. 6d. Work completed.
69. Continuation of No. 55 of 1925-26. Department of Finance letter S. 14/60/25, of 17th June, 1927, sanctions expenditure of £2,100. Expended £2,062 1s. 1d. Work completed.
70. Preliminary work.
71. Continuation of No. 57 of 1925-26. Department of Finance letter S. 14/109/24, of 1st February, 1926, sanctions expenditure of £1,500. Expended £314 17s. 1d. Work in progress.
72. Department of Finance letter S. 14/69/25, of 20th August, 1926, sanctions expenditure of £1,600. Work in progress.
73. Department of Finance letter S. 14/21/26, of 27th February, 1926, sanctions expenditure of £1,750. Work completed. Further payment to be made.
74. Scheme abandoned.
75. Preliminary work.
76. Continuation of No. 62 of 1925-26. Department of Finance letter S. 14/30/25, of 17th October, 1925, sanctions expenditure of £2,100. Expended £2,099 18s. 9d. Work completed.
77. Department of Finance letter S. 14/104/25, of 24th August, 1925, sanctions expenditure of £1,700. Work in progress.
78. Preliminary work.
79. Department of Finance letter S. 14/109/25, of 20th August, 1926, sanctions expenditure of £1,600. Work in progress.
80. Preliminary work.
81. Preliminary work.
82. Continuation of No. 172 of 1925-26. Department of Finance letters S. 14/6/25, of 15th September and 19th November, 1925, sanction expenditure of £1,430. Expended £1,475 18s. 6d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. KILDARE.				
83.—Hacketstown : Adaptations	250	1,281 8 3	—	1,031 8 3
84.—Maynooth ex-R.I.C. Barrack : Restoration ...	700	1,144 5 11	—	444 5 11
85.—Robertstown ex-R.I.C. Barrack : Restoration ...	150	43 13 0	106 7 0	—
Co. KILKENNY.				
86.—Callan ex-R.I.C. Barrack : Restoration ...	1,300	1,247 5 3	52 14 9	—
87.—Corbetstown ex-R.I.C. Barrack : Restoration ...	750	16 9 8	733 10 4	—
88.—Goresbridge ex-R.I.C. Barrack ...	1,600	1,970 4 3	—	370 4 3
89.—Mooncoin ex-R.I.C. Barrack : Restoration ...	500	247 17 7	252 2 5	—
90.—Paulstown ex-R.I.C. Barrack : Restoration ...	500	829 0 6	—	329 0 6
91.—Piltown : Restoration of Courthouse as Barrack ...	500	1 5 0	498 15 0	—
92.—Thomastown ex-R.I.C. Barrack : Restoration...	500	36 0 0	464 0 0	—
Co. LEITRIM.				
93.—Dromahaire ex-R.I.C. Barrack : Restoration ...	1,000	1,459 16 8	—	459 16 8
94.—Dromod ex-R.I.C. Barrack : Restoration ...	500	5 13 5	494 6 7	—
95.—Drumshambo ex-R.I.C. Barrack : Restoration ...	500	870 17 5	—	370 17 5
96.—Farnaght ex-R.I.C. Barrack : Restoration ...	500	775 10 9	—	275 10 9

## OBSERVATIONS—continued.

83. Department of Finance letter S. 14/64/24, of 13th June, 1927, sanctions expenditure of £1,400. Work completed. Further payment to be made.
84. Department of Finance letter S. 14/33/25, of 22nd May, 1926, sanctions expenditure of £1,450. Work in progress.
85. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/32/25, of 18th November, 1925, sanctions expenditure of £650. Expended £631 5s. 5d. Work completed.
86. Continuation of No. 72 of 1925-26. Department of Finance letter S. 14/8/26, of 12th January, 1926, sanctions expenditure of £1,600. Expended £1,584 5s. 3d. Work completed. Further payment to be made.
87. Preliminary work.
88. Department of Finance letter S. 14/95/25, of 7th August, 1925, sanctions expenditure of £2,500. Expended £1,985 4s. 3d. Work completed. Further payment to be made.
89. Department of Finance letter S. 14/98/25, of 14th August, 1925, sanctions expenditure of £1,700. Work in progress.
90. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/7/25, of 9th September, 1926, sanctions expenditure of £1,850. Expended £836 10s. 6d. Work in progress.
91. Preliminary work.
92. Preliminary work.
93. Department of Finance letter, S. 14/7/24 of 6th August, 1927, sanctions expenditure of £1,500. Work completed.
94. Continuation of No. 79 of 1925-26. Expended £12 13s. 5d. Preliminary work.
95. Continuation of No. 80 of 1925-26. Department of Finance letter S. 14/29/24, of 20th May, 1924, sanctions expenditure of £977. Expended £877 17s. 5d. Work in progress.
96. Continuation of No. 81 of 1925-26. Department of Finance letter S. 14/72/26, of 22nd July, 1926, sanctions expenditure of £1,100. Expended £784 10s. 9d. Work in progress.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. LEITRIM—continued.				
97.—Glenfarne ex-R.I.C. Barrack : Restoration ...	500	5 10 0	494 10 0	—
98.—Leitrim ex-R.I.C. Barrack : Restoration ...	500	3 14 6	496 5 6	—
Co. LEIX.				
99.—Ballinakill ex-R.I.C. Barrack : Restoration ...	600	949 3 5	—	349 3 5
Co. LIMERICK.				
100.—Ardagh : Adaptation of premises ...	500	832 13 0	—	332 13 0
101.—Ballyneety ex-R.I.C. Barrack : Restoration ...	500	1,114 6 2	—	614 6 2
102.—Castletownconyers ex-R.I.C. Barrack : Restoration ...	700	964 7 1	—	264 7 1
103.—Foynes ex-R.I.C. Barrack : Restoration ...	1,240	379 0 9	860 19 3	—
104.—Galbally : New Barrack	500	538 2 7	—	38 2 7
105.—Hospital ex-R.I.C. Barrack : Restoration ...	160	213 13 4	—	53 13 4
106.—Oola ex-R.I.C. Barrack : Restoration ...	600	200 15 10	399 4 2	—
107.—Pallas ex-R.I.C. Barrack : Restoration ...	500	2 6	499 17 6	—
108.—Shanagolden ex-R.I.C. Barrack : Restoration ...	500	553 16 11	—	53 16 11
Co. LONGFORD.				
109.—Granard ex-R.I.C. Barrack : Restoration ...	1,300	1,537 6 1	—	237 6 1

## OBSERVATIONS—continued.

97. Preliminary work.
98. Continuation of No. 172 of 1925-26. Expended £6 14s. 6d. Preliminary work.
99. Continuation of No. 84 of 1925-26. Department of Finance letter S. 14/96/26, of 2nd November, 1926, sanctions expenditure of £1,750. Expended £958 13s. 5d. Work in progress.
100. Department of Finance letter S. 14/59/25, of 23rd March, 1926, sanctions expenditure of £900. Work completed.
101. Department of Finance letter S. 14/52/25, of 2nd September, 1926, sanctions expenditure of £1,600. Work in progress.
102. Department of Finance letter S. 14/56/25, of 31st March, 1926, sanctions expenditure of £1,050. Work completed.
103. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/20/25, of 25th February, 1925, sanctions expenditure of £1,340. Expended £384 17s. 9d. Work in progress.
104. Department of Finance letter S. 14/103/25, of 19th November, 1926, sanctions expenditure of £1,900. Work in progress.
105. Continuation of No. 87 of 1925-26. Department of Finance letters S. 14/93/24, of 14th November, 1924, and 24th September, 1926, sanction expenditure of £1,676 6s. 3d. Expended £1,676 6s. 3d. Work completed.
106. Continuation of No. 120 of 1925-26. Department of Finance letter S. 14/133/25, of 15th December, 1925, sanctions expenditure of £1,500. Expended £1,379 10s. 2d. Work completed.
107. Continuation of No. 172 of 1925-26. Expended £12 7s. 6d. Preliminary work.
108. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/54/25, of 12th October, 1926, sanctions expenditure of £1,650. Expended £559 16s. 11d. Work in progress.
109. Continuation of No. 88 of 1925-26. Department of Finance letter S. 393/12 (2) of 26th February, 1925, sanctions expenditure of £2,200. Expended £2,062 2s. 5d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. Mayo.				
110.—Balla ex-R.I.C. Barrack : Restoration ... ..	1,200	916 19 10	283 0 2	—
111.—Ballina ex-R.I.C. Barrack : Restoration ... ..	3,000	4,037 11 0	—	1,037 11 0
112.—Ballindine ex-R.I.C. Bar- rack : Restoration ... ..	200	310 0 11	—	110 0 11
113.—Ballinrobe Barrack : Partial Restoration ... ..	1,200	987 15 7	212 4 5	—
114.—Ballyheane ex-R.I.C. Bar- rack : Restoration ... ..	500	358 7 0	141 13 0	—
115.—Ballyvary : New Barrack	500	—	500 0 0	—
116.—Bunniconlon : New Bar- rack ... ..	600	—	600 0 0	—
117.—Claremorris ex-R.I.C. Barrack : Restoration ... ..	500	1 7 0	498 13 0	—
118.—Carrowkennedy : New Barrack ... ..	1,000	—	1,000 0 0	—
119.—Cong ex-R.I.C. Barrack : Restoration ... ..	1,050	1,340 9 9	—	290 9 9
120.—Kilmovee ex-R.I.C. Bar- rack : Restoration ... ..	650	915 1 0	—	265 1 0
121.—Knock : New Barrack ...	500	217 3 7	282 16 5	—
122.—Swinford ex-R.I.C. Bar- rack : Restoration ... ..	500	13 6	499 6 6	—
123.—Shrule ex-R.I.C. Barrack : Restoration ... ..	1,000	867 10 0	132 10 0	—

## OBSERVATIONS—continued.

110. Department of Finance letter S. 14/68/26, of 29th July, 1926, sanctions expenditure of £1,000. Work completed. Further payment to be made.
111. Continuation of Nos. 91 and 172 of 1925-26. Department of Finance letter S. 14/100/24, of 20th May, 1925, sanctions expenditure of £6,000. Expended £5,492 3s. 9d. Work in progress.
112. Continuation of No. 92 of 1925-26. Department of Finance letter S. 14/90/24, of 14th November, 1924, sanctions expenditure of £1,450. Expended £1,177 10s. 4d. Work completed.
113. Continuation of No. 93 of 1925-26. Department of Finance letter S. 14/116/25, of 10th December, 1925, sanctions expenditure of £1,400. Expended £1,313 15s. 5d. Work completed.
114. Continuation of No. 94 of 1925-26. Department of Finance letter S. 14/9/25, of 13th October, 1926, sanctions expenditure of £1,300. Expended £368 17s. 0d. Work in progress.
115. Work postponed.
116. Work postponed.
117. Continuation of No. 98 of 1925-26. Expended £12 11s. 6d. Preliminary work.
118. Work postponed.
119. Continuation of No. 99 of 1925-26. Department of Finance letter S. 14/89/24, of 14th November, 1924, sanctions expenditure of £1,450. Expended £1,342 13s. 11d. Work completed.
129. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/39/25, of 19th September, 1925, sanctions expenditure of £1,350. Expended £1,320 8s. 9d. Work completed.
121. Department of Finance letter S. 14/86/25, of 23rd July, 1925, sanctions expenditure of £1,700. Work in progress.
122. Continuation of No. 172 of 1925-26. Expended £18 3s. 6d. Preliminary work.
123. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/35/26, of 28th April, 1926, sanctions expenditure of £1,000. Expended £877 6s. 0d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. MEATH.				
124.—Dunshaughlin ex-R.I.C. Barrack : Restoration ...	100	85 7 9	14 12 3	—
125.—Duleek ex-R.I.C. Barrack : Restoration ...	170	181 10 9	—	11 10 9
126.—Nobber ex-R.I.C. Barrack : Restoration ...	600	808 18 3	—	208 18 3
Co. MONAGHAN.				
127.—Corrinshigagh ex-R.I.C. Barrack : Restoration ...	1,300	1,786 3 11	—	486 3 11
128.—Smithboro' : New Barrack	500	749 16 6	—	249 16 6
Co. ROSCOMMON.				
129.—Ballinlough ex-R.I.C. Barrack : Restoration ...	350	147 19 8	202 0 4	—
130.—Clonark ex-R.I.C. Barrack : Restoration ...	600	—	600 0 0	—
131.—Frenchpark ex-R.I.C. Barrack : Restoration ...	350	307 14 10	42 5 2	—
Co. SLIGO.				
132.—Easkey ex-R.I.C. Barrack : Restoration ...	500	538 7 7	—	38 7 7
Co. TIPPERARY.				
133.—Ballinure ex-R.I.C. Bar- rack : Restoration ...	150	100 0 0	50 0 0	—
134.—Ballylooby : New Barrack	1,000	1,638 6 4	—	638 6 4

## OBSERVATIONS—continued.

124. Continuation of No. 104 of 1925-26. Department of Finance letters S. 14/113/24, of 18th December, 1924, and 2nd June, 1925, sanction expenditure of £1,000. Expended £559 7s. 5d. Work completed. Further payment to be made.
125. Continuation of No. 89 of 1925-26. Department of Finance letter S. 14/79/25, of 10th December, 1925, sanctions expenditure of £900. Expended £884 12s. 3d. Work completed.
126. Department of Finance letter S. 14/1 '25, of 14th January, 1925, sanctions expenditure of £900.
127. Continuation of No. 106 of 1925-26. Department of Finance letter S. 14/6/26, of 22nd January, 1926, sanctions expenditure of £1,800. Expended £1,885 2s. 9d. Work completed. Further payment to be made.
128. Department of Finance letter S. 14/40/25, of 2nd September, 1926, sanctions expenditure of £1,900. Work in progress.
129. Continuation of No. 108 of 1925-26. Department of Finance letter S. 14/97/24, of 20th November, 1924, sanctions expenditure of £1,400. Expended £907 4s. 8d. Work completed.
130. Continuation of No. 172 of 1925-26. Expended £5 (in 1925-26). Preliminary work.
131. Continuation of No. 109 of 1925-26. Department of Finance letter S. 14/112/24, of 18th December, 1924, sanctions expenditure of £1,450. Expended £1,507 15s. 2d. Work completed.
132. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/100/25, of 10th August, 1926, sanctions expenditure of £1,500. Expended £548 7s. 7d. Work in progress.
133. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/47/25, of 22nd April, 1925, sanctions expenditure of £780. Expended £567 5s. 8d. Work completed.
134. Continuation of No. 111 of 1925-26. Department of Finance letter S. 14/15/25, of 17th February, 1925, sanctions expenditure of £1,700. Expended £1,648 4s. 5d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. TIPPERARY—continued.				
135.—Beechwood : New Barrack	500	6 0 0	494 0 0	—
136.—Cashel ex-R.I.C. Barrack : Restoration ...	500	763 19 11	—	263 19 11
137.—Carrick-on-Suir ex-R.I.C. Barrack : Restoration ...	500	13 0 0	487 0 0	—
138.—Clonmel ex-R.I.C. Bar- rack : Restoration ...	4,500	6,518 13 0	—	2,018 13 0
139.—Dundrum ex-R.I.C. Bar- rack : Restoration ...	1,080	103 6 9	976 13 3	—
140.—New Inn ex-R.I.C. Bar- rack : Restoration ...	1,250	1,641 1 11	—	391 1 11
141.—Tipperary ex-R.I.C. Bar- rack : Restoration ...	3,500	3,122 8 1	377 11 11	—
Co. TIRCONAILL.				
142.—Bunbeg Coastguard Station : Partial Restora- tion ...	400	432 7 3	—	32 7 3
143.—Glencolumbkille ex-R.I.C. Barrack : Restoration ...	850	727 14 3	122 5 9	—
144.—Kerrykeel ex-R.I.C. Bar- rack : Restoration ...	1,100	969 7 8	130 12 4	—
145.—Portnoo (Clogher) ex- R.I.C. Barrack : Restora- tion ...	500	846 2 11	—	346 2 11
Co. WATERFORD.				
146.—Ballymacarbery ex-R.I.C. Barrack : Restoration ...	800	1,047 3 10	—	247 3 10

## OBSERVATIONS—continued.

135. Work postponed.
136. Continuation of No. 115 of 1925-26. Department of Finance letter S. 14/98/26, of 3rd November, 1926, sanctions expenditure of £2,550. Expended £778 19s. 11d. Work in progress.
137. Preliminary work.
138. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/65/25, of 16th February, 1926, sanctions expenditure of £8,000. Expended £6,626 10s. 2d. Work completed.
139. Continuation of No. 117 of 1925-26. Department of Finance letter S. 14/11/26, of 14th December, 1926, sanctions expenditure of £933. Expended £932 18s. 9d. Work completed.
140. Continuation of No. 119 of 1925-26. Department of Finance letter S. 14/29/26, of 15th March, 1926, sanctions expenditure of £1,675. Expended £1,646 1s. 11d. Work completed.
141. Continuation of No. 121 of 1925-26. Department of Finance letter S. 14/48/24, of 23rd June, 1924, sanctions expenditure of £4,000. Expended £3,276 17s. 4d. Work completed. Further payment to be made.
142. Department of Finance letter S. 14/84/24, of 15th September, 1925, sanctions expenditure of £899, of which £484 is in respect of malicious damage, and is recoverable from the County Council. Expended £916 7s. 3d. Work completed.
143. Continuation of No. 33 of 1925-26. Department of Finance letters S. 14/68/24, of 16th August, 1924, and 6th October, 1925, sanction expenditure of £1,325 16s. 0d. Expended £1,284 11s. 10d. Work completed. Further payment to be made.
144. Continuation of No. 34 of 1925-26. Department of Finance letter S. 14/20/24, of 13th May, 1925, sanctions expenditure of £1,350. Expended £1,209 7s. 8d. Work completed. Further payment to be made.
145. Department of Finance letter S. 14/65/26, of 2nd July, 1926, sanctions expenditure of £950. Work completed.
146. Continuation of No. 23 of 1925-26. Department of Finance letter S. 14/37/25, of 19th February, 1926, sanctions expenditure of £1,400. Expended £1,049 3s. 10d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WATERFORD—continued.				
147.—Ballinamult ex-R.I.C. Barrack: Restoration ...	1,200	851 13 2	348 6 10	—
148.—Ballyduff ex-R.I.C. Bar- rack: Restoration ...	300	281 11 8	18 8 4	—
149.—Killenagh ex-R.I.C. Bar- rack: Restoration ...	960	1,459 15 4	—	499 15 4
150.—Lennybrien ex-R.I.C. Barrack: Restoration ...	700	462 6 7	237 13 5	—
151.—Passage East ex-R.I.C. Barrack: Restoration ...	300	234 0 5	65 19 7	—
152.—Ring ex-R.I.C. Barrack: Restoration ...	500	—	500 0 0	—
Co. WEXFORD.				
153.—Ballywilliam ex-R.I.C. Barrack: Restoration ...	500	526 0 1	—	26 0 1
154.—Bennettsbridge ex-R.I.C. Barrack: Restoration ...	1,400	1,290 13 11	109 6 1	—
155.—Gorey ex-R.I.C. Barrack: Restoration ...	500	1 10 0	498 10 0	—
156.—Killann ex-R.I.C. Barrack: Restoration ...	300	523 0 11	—	223 0 11
157.—Oulart ex-R.I.C. Barrack: Restoration ...	1,100	1,097 6 2	2 13 10	—
158.—Oylegate ex-R.I.C. Bar- rack: Restoration ...	1,150	1,650 14 2	—	500 14 2

## OBSERVATIONS—continued.

147. Department of Finance letter S. 14/57/26, of 11th June, 1926, sanctions expenditure of £1,500. Work in progress.
148. Continuation of No. 122 of 1925-26. Department of Finance letter S. 14/95/24, of 18th November, 1924, sanctions expenditure of £900. Expended £941 17s. 2d. Work completed.
149. Continuation of No. 125 of 1925-26. Department of Finance letter S. 14/21/25, of 10th March, 1927, sanctions expenditure of £1,670. Expended £1,663 15s. 4d. Work completed. Further payment to be made.
150. Continuation of No. 126 of 1925-26. Department of Finance letters S. 14/76/24, of 30th September, 1924, and 31st July, 1925, sanction expenditure of £1,493 12s. 0d. Expended £1,375 15s. 0d. Work completed.
151. Continuation of No. 127 of 1925-26. Department of Finance letter S. 14/100/26, of 30th November, 1926, sanctions expenditure of £1,400. Expended £1,356 13s. 4d. Work completed. Further payment to be made.
152. Work postponed.
153. Continuation of No. 128 of 1925-26. Department of Finance letter S. 14/111/24, of 3rd December, 1926, sanctions expenditure of £900. Expended £878 13s. 6d. Work completed.
154. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/55/25, of 8th June, 1926, sanctions expenditure of £1,600. Expended £1,295 11s. 5d. Work in progress.
155. Work postponed.
156. Department of Finance letter S. 14/102/24, of 3rd June, 1926, sanctions expenditure of £550. Work completed. Further payment to be made.
157. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/62/26, of 22nd June, 1926, sanctions expenditure of £1,600. Expended £1,108 6s. 2d. Work in progress.
158. Continuation of No. 172 of 1925-26. Department of Finance letter S. 14/36/25, of 4th July, 1925, sanctions expenditure of £1,700. Expended £1,738 14s. 2d. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. WESTMEATH.				
159.—Ballymore : Restoration of Courthouse as Barrack	500	—	500 0 0	—
160.—Coole ex-R.I.C. Barrack : Restoration ...	450	207 19 7	242 0 5	—
161.—Mullingar ex-R.I.C. Barracks : Further Restoration ...	2,000	4 3	1,999 15 9	—
162.—Rathowen ex-R.I.C. Barrack : Restoration ...	500	604 8 8	—	104 8 8
Co. WICKLOW.				
163.—Hollywood ex-R.I.C. Barrack : Restoration ...	600	543 7 10	56 12 2	—
164.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	5,000	1,753 6 3	3,246 13 9	—
165.—DUBLIN METROPOLITAN AREA : Phoenix Park Barrack : Alterations ...	1,350	2,071 10 5	—	721 10 5
166.—FOUR COURTS—Clearing Site and Partial Reinstatement ...	90,000	84,614 5 7	5,385 14 5	—
167.—PUBLIC RECORD OFFICE : Strong-rooms ...	1,200	2,094 12 11	—	894 12 11
DEPARTMENT OF LANDS AND AGRICULTURE :				
LAND COMMISSION :				
168.—Electric Lighting ...	300	477 4 6	—	177 4 6
169.—21 Upper Merrion Street : Rebuilding of Walls ...	1,750	1,722 10 9	27 9 3	—
BOTANIC GARDENS :				
170.—New Weighbridge ...	400	—	400 0 0	—
171.—New Workshops ...	450	—	450 0 0	—

## OBSERVATIONS—continued.

159. Scheme abandoned.
160. Continuation of No. 133 of 1925-26. Department of Finance letter S. 14/83/24, of 12th December, 1924, sanctions expenditure of £1,500. Expended £1,236 16s. 1d. Work completed.
161. Preliminary work.
162. Department of Finance letter S. 14/44/25, of 28th July, 1926, sanctions expenditure of £900. Work completed.
163. Department of Finance letter S. 14/87/24, of 28th October, 1924, sanctions expenditure of £800. Work in progress.
164. See details on page 51.
165. Department of Finance letter S. 14/107/25, of 12th March, 1926, sanctions expenditure of £2,040. Work completed. Further payment to be made.
166. Continuation of No. 138 of 1925-26. Department of Finance letter S. 2/15/24, of 18th February, 1926, sanctions provision of £90,000. Expended £132,340 10s. 1d. of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes 1924-25.
167. Continuation of No. 139 of 1925-26. Expended £2,391 6s. 3d. Work in progress.
168. Continuation of No. 140 of 1925-26. Department of Finance letter S. 2/5/26, of 15th January, 1926, sanctions expenditure of £1,364. Expended £1,381 4s. 10d. Work completed.
169. Department of Finance letter S. 1/4/24, of 26th January, 1926, sanctions expenditure of £1,750. Work completed. Further payment to be made.
170. Work postponed.
171. Work postponed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF LANDS AND AGRICULTURE— <i>contd.</i>				
ALBERT AGRICULTURAL COLLEGE, GLASNEVIN:				
172.—Food Stores, Fencing, Water Supply to Byre, Completion of Bull Boxes	550	72 1 5	477 18 7	—
ATHENRY AGRICULTURAL STATION:				
173.—Cattle Shed, Poultry Runs, Cart Shed, Drainage ...	900	514 17 0	385 3 0	—
BALLYHAISE AGRICULTURAL STATION:				
174.—Adaptation as dairying and poultry keeping school for girls. Improved water supply. Poultry food house and class room	3,700	248 1 1	3,451 18 11	—
175.—Improvement of Electric Lighting ...	500	453 1 9	46 18 3	—
CLONAKILTY AGRICULTURAL SCHOOL.				
176.—New piggeries and pens, calves' house, sheep dipping bath, coal store and additional sanitary accommodation ...	1,080	1,536 7 9	—	456 7 9
MUNSTER INSTITUTE, CORK.				
177.—Electric Lighting ...	200	888 1 5	—	688 1 5
178.—Poultry Pens ...	500	740 19 5	—	240 19 5
BUTTER TESTING STATION, DUBLIN.				
179.—Cold storage plant, heating, electric lighting, incubators, etc. ...	1,520	1,646 4 3	—	126 4 3
THORNDALE VETERINARY LABORATORY, DUBLIN.				
180.—Fencing and Water Supply for Paddocks ...	250	250 16 0	—	16 0

## OBSERVATIONS—continued.

172. Department of Finance letter S. 90/27/25, of 30th July, 1926, sanctions expenditure of £505. £72 1s. 5d. expended before College was transferred to the control of the National University.
173. Department of Finance letter S. 90/29/25, of 13th August, 1926, sanctions expenditure of £700. Work in progress.
174. Department of Finance letters S. 90/31/25, of 31st August, 1926, and 5th February, 1927, sanction expenditure of £485 12s. 0d. Work in progress.
175. Work completed.
176. Department of Finance letter S. 90/35/25, of 30th July, 1926, sanctions expenditure of £1,954. Work in progress.
177. Department of Finance letter S. 2/145/25, of 14th January, 1926, sanctions expenditure of £1,700. Expended £1,719 14s. 7d., of which £831 13s. 2d. was borne by the Vote for Department of Agriculture for 1925-26. Work completed.
178. Department of Finance letter S. 90/27/25, of 30th July, 1925, sanctions expenditure of £730. Work completed.
179. Department of Finance letters S. 90/3/25, of 19th February, and 15th June, 1926, sanction expenditure of £4,370. Expended £4,322 19s. 11d., of which sums of £226 15s. 8d. in 1925-26, and £2,450 in 1926-27 were borne by the Vote for the Department of Agriculture. Work in progress.
180. Work in progress.



Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION:						
NATIONAL SCHOOLS:						
181.—Grants for Building, Enlarging, Enclosing, etc. ...	75,000	43,492 15 8	31,507	4 4	—	—
TEACHERS' RESIDENCES AT VESTED SCHOOLS:						
182.—Grants for Building ...	200	—	200	0 0	—	—
MODEL SCHOOLS:						
183.—Alterations ...	1,500	1,168 15 11	331	4 1	—	—
NATIONAL LIBRARY OF IRELAND:						
184.—Extension ...	1,000	1,954 19 5	—	—	954	19 5
185.—PREPARATORY COLLEGES	59,000	—	41,677	19 8	—	—
(a) Marlboro' Hall ...	—	2,862 17 5	—	—	—	—
(b) Marlboro' House ...	—	357 16 4	—	—	—	—
(c) Burnham House ...	—	9,208 11 1	—	—	—	—
(d) Ballyconnell House ...	—	4,804 4 7	—	—	—	—
(e) Rockhill ...	—	88 10 11	—	—	—	—
DEPARTMENT OF INDUSTRY AND COMMERCE:						
186.—Ship Street Buildings: Hot Water Heating Installation ...	700	622 3 2	77	16 10	—	—
187.—Cork Employment Exchange: Alterations ...	4,000	3,944 15 9	55	4 3	—	—
188.—Dublin Mercantile Marine Office: Electric Lighting	240	110 13 0	129	7 0	—	—

## OBSERVATIONS—continued.

181. The works at two large Dublin Schools for which provision was made did not progress sufficiently to allow of payments being made during the year.
182. No Grants matured for payment during the year.
183. Department of Finance letters S. 2/112/25, of 4th September and 21st December, 1926, sanction expenditure of £100 at Athy and £530 at Cork. Department of Finance letter S. 22/3/26, of 7th October, 1926, sanctions expenditure of £845 at the Central Model School.
184. Continuation of No. 144 of 1925-26. Estimated cost £9,500. Expended £9,333 0s. 5d. Work completed.
- 185 (a). Department of Finance letters, S. 22/1/26 of 20th October, 1926, and S. 22/3/27 of 31st May, and 18th June, 1927, sanction expenditure of £2,830. Work in progress.
- (b). Department of Finance letter S. 2/1/26 of 23rd September, 1927, sanctions expenditure of £500.
- (c). Department of Finance letter S. 22/1/26, of 25th September, 1926, sanctions expenditure of £8,800. Work in progress.
- (d). Department of Finance letter S. 22/1/26 of 23rd November, 1926, sanctions expenditure of £10,268. Work in progress.
- (e). Department of Finance letter S. 22/8/27 of 31st August, 1927, sanctions expenditure of £1,024 5s. 1d. Work in progress.
186. Continuation of No. 145 of 1925-26. Department of Finance letter S. 1/27/24, of 30th June, 1924, sanctions scheme. Expended £4,642 17s. 6d., of which £834 19s. 8d., expended in 1925-26, was borne by the Post Office Vote.
187. Department of Finance letter S. 1/22/25, of 19th February, 1926, sanctions expenditure of £4,000. Work completed. Further payment to be made.
188. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF INDUSTRY AND COMMERCE—continued.				
189.—Carlow Employment Exchange : Alterations and Improvements ...	350	—	350 0 0	—
190.—Coast Life Saving Stations : Alterations and Improvements ...	500	232 0 4	267 19 8	—
DEPARTMENT OF DEFENCE :				
191.—Castlebar Barracks : Partial Restoration ...	10,000	2 14 0	9,997 6 0	—
192.—Cork, Michael Collins Barracks : Further Reconstruction ...	19,600	1,492 17 5	18,107 2 7	—
193.—Cork, Michael Collins Barracks : Restoration of Hospital ...	8,500	10,376 5 9	—	1,876 5 9
194.—Cork, Residence for General Officer Commanding ...	3,700	7 1 1	3,692 18 11	—
195.—Dundalk Barracks : Residence for Commanding Officer ...	1,500	498 13 7	1,001 6 5	—
196.—Limerick New Barracks : Further Restoration ...	10,000	3,119 19 4	6,880 0 8	—
197.—Limerick New Barracks : Residence for Commanding Officer ...	1,000	1,533 13 11	—	533 13 11
198.—Renmore Barracks : Reconstruction of Men's Quarters ...	4,000	2,977 1 10	1,022 18 2	—
199.—Renmore Barracks : Reconstruction of Officers' Block ...	6,000	—	6,000 0 0	—
200.—Waterford Barracks : Partial Restoration ...	10,000	4,404 10 5	5,595 9 7	—
201.—Ardnacrusha New Barracks ...	40,000	—	40,000 0 0	—
202.—Miscellaneous New Works	1,000	—	1,000 0 0	—

## OBSERVATIONS—continued.

189. Work postponed.
190. Work in progress.
191. Continuation of No. 149 of 1925-26. Expended £4 4s. 0d. Preliminary work.
192. Department of Finance letter S. 7/4/26, of 4th April, 1927, sanctions expenditure of £2,177. Work in progress.
193. Continuation of No. 148 of 1925-26. Department of Finance letter S. 4/284/24 of 7th June, 1926, sanctions expenditure of £18,543. Expended £19,150 11s. 1d. Work in progress.
194. Continuation of No. 153 of 1925-26. Expended £16 18s. 2d. Preliminary work.
195. Work in progress.
196. Department of Finance letter S. 7/5/26, of 23rd November, 1926, sanctions expenditure of £9,535 6s. 2d. Work in progress.
197. Continuation of No. 153 of 1925-26. Department of Finance letters S. 2/42, of 8th July, 1925, and S. 111/25, of 19th December, 1925, sanction expenditure of £2,180. Expended £1,830 13s. 11d. Work completed. Further payment to be made.
198. Continuation of No. 152 of 1925-26. Department of Finance letter, 606/19, of 4th February, 1925, sanctions expenditure of £10,400. Expended £7,146 9s. 6d. Work completed. Further payment to be made.
199. Work postponed.
200. Work in progress.
201. Work postponed.
202. Works postponed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS :				
203.—Dublin : New Sorting Office (including temporary accommodation)	5,000	95 9 3	4,904 10 9	—
204.—Dublin : St. John's Road Factory : New Water Main ...	465	482 10 8	—	17 10 8
DUBLIN G.P.O. :				
205.—Rebuilding Henry Street Front ...	46,000	16,652 3 9	29,347 16 3	—
206.—Building Central Block in Courtyard ...	30,000	4,197 3 11	25,802 16 1	—
207.—Reinstating Front Block	40,000	18,354 5 10	21,645 14 2	—
208.—Rebuilding Prince's Street Front ...	5,000	1,332 2 1	3,667 17 11	—
209.—Cork Post Office : Alterations and Enlargement ...	6,500	—	6,500 0 0	—
210.—Limerick Post Office : Alterations and New Fittings ...	1,000	—	1,000 0 0	—
212.—Garages at Provincial Post Offices ...	700	—	308 5 8	—
(a) Galway ...	—	117 15 0	—	—
(b) Mullingar ...	—	37 19 4	—	—
(c) Sligo ...	—	106 0 0	—	—
(d) Tuam ...	—	130 0 0	—	—
213.—CORK BROADCASTING RELAY STATION ...	1,500	1,159 7 2	340 12 10	—
DUBLIN CASTLE :				
214.—Provision of Workshops	500	—	500 0 0	—
215.—Adaptation for Offices of Library of late Chief Secretary's Department	700	—	700 0 0	—
ST. STEPHEN'S GREEN :				
216.—Plant Houses ...	750	642 6 5	107 13 7	—

## OBSERVATIONS—continued.

203. Continuation of No. 154 of 1925-26. Department of Finance letter S. 38/2/24, of 6th December, 1924, sanctions expenditure of £7,939 19s. 1d. Expended £8,035 8s. 4d. Work completed.
204. Department of Finance letter S. 38/24/25, of 24th June, 1926, sanctions expenditure of £650. Work completed.
205. Continuation of No. 156 of 1925-26. Department of Finance letter S. 38/17/24, of 20th February, 1926, sanctions expenditure of £34,891 10s. 0d. Expended £27,404 11s. 8d. Work in progress.
206. Continuation of No. 157 of 1925-26. Expended £4,582 3s. 7d. Work in progress. Department of Finance letter S. 38/17/24, of 5th July, 1925, sanctions expenditure of £690 on a central vacuum cleaning plant to serve all blocks of the reconstructed building.
207. Continuation of No. 158 of 1925-26. Expended £26,459 14s. 8d. Work in progress.
208. Department of Finance letter S. 38/17/24, of 30th November, 1926, sanctions expenditure of £3,500. Work in progress.
209. Work postponed.
210. Work postponed.
212. (a) Work completed.  
(b) Work completed.  
(c) Work completed.  
(d) Work in progress.
213. Work in progress.
214. Work postponed.
215. Work postponed.
216. Department of Finance letter S. 2/116/25 of 9th January, 1926, sanctions expenditure of £750. Work completed.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
PHOENIX PARK :	£	£ s. d.	£ s. d.	£ s. d.
217.—Improvement of Water Supply ...	2,000	2,092 11 3	—	92 11 3
HARBOURS.				
218.—Howth : Provision of Fish-Curing Station ...	1,190	1,472 19 0	—	282 19 0
219.—Howth : Store on East Pier ...	300	305 16 4	—	5 16 4
220.—Dunmore East : Improved Fish-Curing Accommodation ...	300	301 13 0	—	1 13 0
221.—Burtonport : Improvements ...	8,500	1,777 6 3	6,722 13 9	—
222.—Dingle : Improvements	9,700	56 12 7	9,643 7 5	—
FOUR COURTS: DUBLIN.				
223.—Rebuild Workshops ...	1,200	184 15 6	1,015 4 6	—
5A COLLEGE ST., DUBLIN.				
224.—Rebuild front wall and main chimney stack ...	570	603 15 4	—	33 15 4
HIBERNIAN MILITARY SCHOOL.				
225.—Further restoration of damage by fire ...	2,100	—	2,100 0 0	—
226.—Alterations and Improvements in Drainage ...	250	—	250 0 0	—
MINOR NEW WORKS : REVENUE DEPARTMENT :				
227.—Estate Duty Office : Sanitary Accommodation ...	200	213 7 10	—	13 7 10
DEPARTMENT OF JUSTICE :				
228.—(a) Dublin Castle Police Station : Electric Lighting ...	70	61 11 0	8 9 0	—
(b) Land Registry : Cycle Shed ...	50	—	50 0 0	—

## OBSERVATIONS—continued.

217. Continuation of No. 164 of 1925-26. Department of Finance letter S. 2/26/26, of 31st July, 1926, sanctions expenditure of £2,260. Expended £2,886 16s. 10d. Work in progress.
218. Continuation of No. 165 of 1925-26. Department of Finance letters S. 2/2/25, of 14th May, 1925, and 22nd April, 1927, sanction expenditure of £2,934 10s. 7d. Expended £2,934 10s. 7d. Work completed.
219. Continuation of No. 172 of 1925-26. Department of Finance letter S. 2/136/25, of 20th January, 1926, sanctions expenditure of £400. Expended £361 3s. 1d. Work completed. Further payment to be made.
220. Continuation of No. 172 of 1925-26. Department of Finance letter S. 31/1/26, of 11th February, 1926, sanctions expenditure of £600. Expended £602 16s. 3d.
221. Continuation of No. 172 of 1925-26. Department of Finance letter 793/3, of 28th May, 1925, sanctions expenditure of £8,500. Expended £2,033 0s. 2d. Work in progress.
222. Continuation of No. 172 of 1925-26. Department of Finance letters of 17th April and 16th May, 1925, sanction expenditure of £12,000. Expended £2,264 19s. 0d. Work in progress.
223. Work in progress.
224. Work completed.
225. Work postponed.
226. Work postponed.
227. Work completed. Further payment to be made.
228. (a) Work completed.  
(b) Proposal abandoned.



Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF LANDS AND AGRICULTURE :				
229.—Botanic Gardens : Glazed roof for stone frame ...	50	—	50 0 0	—
DEPARTMENT OF POSTS AND TELEGRAPHS :				
230—(a) Cavan P.O. : Additional accommodation ...	160	—	160 0 0	—
(b) Cahirciveen P.O. : Lighting and ventilation ...	75	—	75 0 0	—
(c) Dungarvan P.O. : New roof ...	120	133 8 0	—	13 8 0
(d) Killarney P.O. : Improvement of Public Office ...	200	—	200 0 0	—
ORDNANCE SURVEY OFFICE :				
231.—Strengthening floor for Litho Machine ...	140	195 4 9	—	55 4 9
232.—“ 1916 ” MEMORIAL, GLASNEVIN (The Dora Sigerson Shorter Request) ...	300	545 11 2	—	245 11 2
233.—URGENT AND UNFORESEEN WORKS ...	30,000	20,375 1 0	9,624 19 0	—
WORKS OF PRIOR YEARS FOR WHICH THERE WAS NO PROVISION IN THE ESTIMATES FOR 1926-27 ...	—	6,566 14 8	—	6,566 14 8
£	723,790	494,613 16 7	348,523 6 11	119,347 3 6
Deduct for works which may not be carried out during the year ...	50,000	—	50,000 0 0	—
£	673,790	494,613 16 7	298,523 6 11	119,347 3 6
NET SAVING ...			£179,176 3 5	

## OBSERVATIONS—continued.

229. Proposal abandoned.

230 (a). Work postponed.

(b). Proposal abandoned.

(c). Work completed.

(d). Work postponed.

231. Work completed.

232. Continuation of No. 173 of 1925-26. Department of Finance letter S. 200/35/24, of 16th February, 1926, sanctions expenditure of £1,050. Expended £847 8s. 8d. Work in progress.

233. See details on pages 51-55.

Works of prior years, etc.—See details on pages 56-58.



No. 164.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

		£	s.	d.
Co. CLARE.				
	Labasheeda.—Sanitary work, etc. Work completed	...	...	54 9 0
	Quilty.—Cell, store, etc. Work completed	...	...	68 7 0
Co. CORK.				
	Castlemartyr.—Adaptation. Work completed	...	...	69 10 0
	Donoughmore.—Partition. Work completed	...	...	121 12 8
	Douglas.—Cell and store. Work completed	...	...	74 8 0
	Eyeries.—Annexe. Work completed.	...	...	81 11 8
	Fernoy.—Hot Water Installation and Shed. Work completed	...	...	77 10 0
Co. DUBLIN.				
	Rush.—Cell, etc. Work completed	...	...	72 10 0
Co. GALWAY.				
	Cleggan.—Alterations. Work completed	...	...	74 0 0
Co. KILDARE.				
	Athy.—Adaptation. Work completed	...	...	156 18 11
Co. KILKENNY.				
	Kilmoganny.—Adaptation. Work completed	...	...	129 5 0
Co. LIMERICK.				
	Doon.—Adaptation. Continuation of No. 136 of 1925-26. Expended			
	£73 12s. 0d. Work completed	...	...	3 15 0
Co. ROSCOMMON.				
	Ballyforan.—Additions. Work completed	...	...	83 15 2
Co. SLIGO.				
	Ballymote.—Cells and Washhouse. Work completed	...	...	51 10 0
	Gurteen.—Adaptation. Work completed	...	...	197 10 0
Co. TIPPERRY.				
	Newcastle.—Adaptation. Continuation of No. 136 of 1925-26.			
	Expended £143 18s. 0d. Work completed	...	...	14 14 0
	Birdhill.—Adaptation. Work in progress	...	...	50 0 0
	Newport.—Shed and Ashpit. Work completed	...	...	51 17 0
	Thurles No. 1.—Garage, Cycle and Fuel Shed. Work in progress	...	...	67 18 0
Co. TIRCONAILL.				
	Letterkenny No. 2.—Magazine. Work completed	...	...	156 15 0
Co. WICKLOW.				
	Greystones.—Cells, etc. Work completed	...	...	95 9 10
TOTAL—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS		...	£1,753	6 3

## No. 233.—URGENT AND UNFORESEEN WORKS.

				£	s.	d.
GOVERNMENT BUILDINGS.—Economiser for Heating Boiler				...	...	1,161 15 7
Department of Finance letter S. 2/6/26, of 13th May, 1926, sanctions expenditure of £1,150. Work in progress.						
GOVERNMENT BUILDINGS.—Fire Alarm System.				...	...	110 9 8
Work in progress.						
GOVERNMENT BUILDINGS.—Electric Lighting, Guardroom				...	...	92 15 0
Work completed.						
DEPARTMENT OF FINANCE.—Paymaster General's Office, Sanitary Accommo- dation				...	...	100 5 3
Work completed.						



	£	s.	d.
REVENUE DEPARTMENT.—Stamping Department, Storage Accommodation Department of Finance letter S. 1/7/24, of 28th June, 1926, sanctions expenditure of £700. Work in progress.	558	12	1
REVENUE DEPARTMENT.—Incinerator ... .. Work in progress.	51	18	6
REVENUE DEPARTMENT.—Strongroom, Lighting and Heating ... .. Department of Finance letter S. 1/7/24, of 30th November, 1926, sanctions expenditure of £500. Work in progress.	387	5	2
SLIGO CUSTOMS.—Erection of Walls ... .. Work completed.	137	10	0
REVENUE DEPARTMENT.—Race Course Huts ... .. Department of Finance letter S. 2/31/26, of 6th October, 1926, sanctions expenditure of £460. Work in progress.	519	8	6
OFFICE OF PUBLIC WORKS.—Extension ... .. Department of Finance letter S. 1/3/26, of 14th November, 1927, sanctions expenditure of £837 10s. 0d. Work in progress.	786	17	6
CIVIL SERVICE COMMISSION.—5 Ely Place, Sanitary Accommodation ... .. Work completed. Further payment to be made.	181	15	0
STATIONERY OFFICE.—2 Merrion Square, Garage ... .. Department of Finance letter S. 2/11/27, of 26th September, 1927, sanctions expenditure of £212 16s. 1d. Work completed.	212	16	1
ORDNANCE SURVEY.—Boiler Flue ... .. Work completed.	107	0	0
GÁRDA SÍOCHÁNA.			
Co. CARLOW.			
Bagenalstown (Muinebeag).—Adaptation of premises ... .. Preliminary work.	10	6	
Rathvilly ex-R.I.C. Barrack.—Restoration ... .. Department of Finance letter S. 14/37/26, of 9th November, 1926, sanctions expenditure of £1,500. Work in progress.	462	3	7
Co. CLARE.			
Lahinch.—Adaptation ... .. Department of Finance letter S. 14/102/25, of 26th February, 1927, sanctions expenditure of £300. Work in progress.	100	0	0
Mountshannon ... .. Preliminary work.	4	0	0
Co. CORK.			
Drimoleague ex-R.I.C. Barrack.—Restoration ... .. Preliminary work.	7	18	0
Goleen.—New Barrack ... .. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Work in progress.	210	14	8
Rockchapel.—New Barrack ... .. Department of Finance letter S. 14/39/26, of 8th September, 1926, sanctions expenditure of £1,500. Preliminary work.	35	3	3
Co. DUBLIN.			
Rush.—Married Quarters ... .. Department of Finance letter S. 14/41/26, of 7th May, 1926, sanctions expenditure of £500. Work completed.	447	13	10
Co. GALWAY.			
Dunmore.—New Barrack ... .. Preliminary work.	6	0	0



Co. GALWAY—continued.

ALWAY—continued.					£	s.	d.
Kilcolgan.—Adaptation	...	...	...	...	1,300	0	0
Department of Finance letter S. 14/31/26, of 27th November, 1926, sanctions expenditure of £1,400. Work completed.							
Kilconly.—Restoration of ex-R.I.C. Barrack	...	...	...	...	507	4	11
Department of Finance letter S. 14/83/26, of 7th September, 1926, sanctions expenditure of £1,500. Work in progress.							
Loughrea ex-R.I.C. Barrack.—Restoration	...	...	...	...	10	0	0
Preliminary work.							
Moycullen.—New Barrack	...	...	...	...	15	2	11
Preliminary work.							
Tynagh.—Restoration of ex-R.I.C. Barrack	...	...	...	...	185	14	11
Department of Finance letter S. 14/135/25, of 11th October, 1926, sanctions expenditure of £1,500. Work in progress.							

Rower.—New Barrack	...	...	...	...	...	6	0	0
Preliminary work.								
Templeorum.—New Barrack	...	...	...	...	...	360	15	1
Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450.								
Work in progress.								

Kiltyclogher.—Adaptation	...	...	...	...	180	0	0
Department of Finance letter S. 14/73/26, of 19th July, 1926,							
sanctions expenditure of £300. Work in progress.							

Adare.—Restoration of ex-R.I.C. Barrack	...	...	...	9	0	0
Preliminary work.						
Kilmeady ex-R.I.C. Barrack.—Restoration	...	...	...	7	16	0
Preliminary work.						
Cahirconlish ex-R.I.C. Barrack.—Restoration, etc.	...	...	...	244	4	9
Department of Finance letter S. 14/67/25 of 2nd July, 1925, sanctions expenditure of £244 4s. 9d. Work completed.						

Kilmessan.—New Barrack	...	...	...	...	582 18 11
Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450.	Work in progress.				
Oldcastle.—Restoration of ex-R.I.C. Barrack	...	...	...	...	8 9 0
Preliminary work.					
Trim.—Adaptation	...	...	...	...	195 15 6
Work completed.					

Newtowncashel.—New Barrack	...	...	...	...	7 10 3
Preliminary work.					

Kinnitty.—Restoration of ex-R.I.C. Barrack	...	...	...	2 10 0
Preliminary work.				
Moneygall.—New Barrack	...	...	...	448 12 7
Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Work in progress.				

Dolla.—Restoration of ex-R.I.C. Barrack	...	...	...	12	10	0
Preliminary work.						
Templetuohy.—New Barrack	...	...	...	8	5	5
Preliminary work.						

Burtonport.—Married Quarters and Fuel and Cycle Stores	...	12	0
Preliminary work.			
Donegal.—Adaptation	... ..	453	18 2
Department of Finance letter S. 14/26/26, of 15th March, 1926, sanctions expenditure of £1,000. Work in progress.			



## GÁRDA SÍOCHÁNA—continued.

		£	s.	d.
Co. TIRCONAILL—continued.				
Killybegs ex-R.I.C. Barrack.—Restoration	... ..	3	14	4
Preliminary work.				
Mountcharles.—Adaptation	... ..	469	4	7
Department of Finance letter S. 14/16/25, of 18th October, 1927, sanctions expenditure of £485. Work completed. Further payment to be made.				
Pettigo.—Adaptation	... ..	5	13	0
Preliminary work.				
Ramelton.—Adaptation	... ..	4	10	0
Preliminary work.				
Co. WATERFORD.				
Dungarvan ex-R.I.C. Barracks.—Restoration	... ..	9	10	0
Preliminary work.				
Kilmeaden.—New Barrack	... ..	242	16	8
Department of Finance letter S. 14/129/25, of 8th September, 1926, sanctions expenditure of £1,550. Work in progress.				
Co. WEXFORD.				
Campile.—New Barrack	... ..	664	11	0
Department of Finance letter S. 14/25/26, of 5th October, 1926, sanctions expenditure of £1,550. Work in progress.				
Co. WESTMEATH.				
Castletowngeoghegan ex-R.I.C. Barrack.—Restoration	... ..	6	10	0
Preliminary work.				
Co. WICKLOW.				
Arklow.—Adaptation	... ..	375	5	2
Department of Finance letters S. 14/101/25, of 18th August, 1925, and 26th August, 1927, sanction expenditure of £400. Work completed. Further payment to be made.				
Roundwood.—Adaptation	... ..	473	12	5
Department of Finance letter S. 14/13/25, of 16th May, 1927, sanctions expenditure of £490. Work completed. Further payment to be made.				
METROPOLITAN POLICE.				
Courts.—Improvement of Heating	... ..	180	0	0
Work in progress.				
Central Bridewell.—Improvement of Heating	... ..	129	0	0
Work completed.				
Donnybrook Station.—Huts	... ..	195	11	10
Work in progress.				
Kevin Street.—Improvement in Water Supply	... ..	192	18	11
Department of Finance letter S. 2/137/25, of 21st December, 1925, sanctions expenditure of £350. Work completed.				
DEPARTMENT OF JUSTICE.				
High Courts.—Internal Alteration	... ..	187	17	9
Work completed. Further payment to be made.				
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.				
General Register Office.—Census alterations	... ..	130	16	6
Work completed.				
Dundrum Asylum.—Cricket Pavilion	... ..	187	0	0
Work completed.				
DEPARTMENT OF LANDS AND AGRICULTURE.				
Clonakilty Agricultural Station.—Incubator Room	... ..	91	1	5
Work completed.				
Clonakilty Agricultural Station.—Students' Workshop, etc.	... ..	264	11	6
Work completed. Department of Finance letter S. 90/35/25, of 27th October, 1927, sanctions expenditure of £355 12s. 11d. on this and foregoing item.				
Land Commission, 93 Merrion Square.—Electric Lighting Installation. Work completed.		79	12	6



	£	s.	d.
DEPARTMENT OF LANDS AND AGRICULTURE.— <i>continued.</i>			
Land Commission, 23 Upper Merriion Street.—Racking ...	16	18	9
Work in progress.			
DEPARTMENT OF EDUCATION.—Museum, New Gallery ...			
Department of Finance letter S. 2/14/26, of 2nd June, 1926, sanctions expenditure of £500. Work in progress.	96	13	1
DEPARTMENT OF EDUCATION.			
Workshops.—Heating, Picture Racks ...	138	5	1
Work in progress.			
DEPARTMENT OF INDUSTRY AND COMMERCE.			
Statistical Branch.—Census alterations ...	94	1	8
Work completed. Further payment to be made.			
Ship Street.—Hayward's Lights ...	368	7	10
Department of Finance letter S. 1/7/26, of 8th July, 1926, sanctions expenditure of £400. Work in progress.			
88 Merriion Square.—Heating ...	221	19	4
Department of Finance letter S. 2/30/26, of 19th October, 1926, sanctions expenditure of £221 19s. 4d.			
DEPARTMENT OF POSTS AND TELEGRAPHS.			
Ballinasloe Post Office.—Heating ...	110	4	9
Work completed.			
Ballyhaunis Post Office.—Adaptation ...	72	9	0
Work completed.			
Mullingar Post Office.—Registered Letter Enclosure ...	289	0	0
Department of Finance letters S. 38/15/25, of 18th September, 1925, and 10th November, 1926, sanction expenditure of £289. Work completed.			
Ennis Post Office.—Shed ...	72	10	0
Work completed.			
Dublin, College Green.—Alterations ...	22	5	0
Work in progress.			
PARKS.			
Phoenix Park.—Pavilion ...	313	3	0
Department of Finance letter, S. 43/3/24, of 16th September, 1925, sanctions expenditure of £350. Work completed.			
Fort Lodge.—Extension ...	165	0	0
Work completed.			
Laundry Gate Lodge.—Additions ...	171	19	0
Department of Finance letters S. 2/75/25, of 19th December, 1925, and 10th July, 1926, sanction expenditure of £162. Work completed.			
Bessboro' Barracks.—Conversion to Cottages ...	748	9	0
Department of Finance letter S. 14/107/25, of 14th April, 1926, sanctions expenditure of £830. Work in progress.			
HARBOURS.			
Dun Laoghaire.—Sanitary Accommodation, East Pier ...	230	19	6
Department of Finance letter S. 2/140/26, of 26th January, 1926, sanctions expenditure of £250. Work completed.			
Howth Harbour.—Water Service and Electric Lighting ...	386	8	6
Department of Finance letter S. 31/4/26, of 31st March, 1926, sanctions expenditure of £600. Work in progress.			
Howth Harbour.—Buttresses ...	516	0	4
Department of Finance letter S. 31/5/26, of 1st October, 1926, sanctions expenditure of £600. Work in progress.			
Dunmore East.—Additional Fish-curing Accommodation ...	255	0	6
Department of Finance letter S. 31/1/26, of 18th January, 1927, sanctions expenditure of £300. Work in progress.			
DEPARTMENT OF DEFENCE, Army Finance Office.—Heating ...			
Department of Finance letter S. 2/24/26, of 19th July, 1926, sanctions expenditure of £2,600. Work in progress.	1,961	16	6
TOTAL—URGENT AND UNFORESEEN WORKS ...			
	£20,375	1	0



WORKS OF PRIOR YEARS FOR WHICH THERE WAS NO PROVISION  
IN THE ESTIMATES FOR 1926-27.

		£	s.	d.
1 of 1925-26	GOVERNOR-GENERAL'S RESIDENCE.—Improvement of Lighting ... Department of Finance letter 631/39, of 10th September, 1924, sanctions expenditure of £3,200. Expended £3,194 5s. 1d. Work completed.	561	5	4
172 of 1925-26	DEPARTMENT OF FINANCE.—Storage Accommodation ... Work completed. Expended £109 11s. 8d.	50	10	5
172 of 1925-26	DÚN LAOGHAIRE CUSTOMS.—Accommodation ... Department of Finance letter 631/48, of 31st December, 1925, sanctions expenditure of £230. Expended £303 11s. 11d. Work completed.	39	10	6
172 of 1925-26	GALWAY REVENUE DEPARTMENT.—Converting Store ... Work completed. Expended £203 12s. 6d.	194	5	0
5 of 1925-26	SLIGO CUSTOM HOUSE.—Restoration ... Department of Finance letter S. 2/18/26, of 2nd June, 1926, sanctions expenditure of £6,040 4s. 5d. Expended £6,067 2s. 11d. Work completed.	1	10	0
172 of 1925-26	OFFICE OF PUBLIC WORKS.—6 Hume Street, Sanitary Accommodation ... Remanet.	10	9	
172 of 1925-26	STATE LABORATORY.—Alterations and Adaptations ... Department of Finance letter S. 1/2/25, of 1st March, 1926, sanctions expenditure of £250. Expended £257 18s. 6d. Work completed.	105	16	3
137 of 1925-26	D.M. POLICE DISTRICT COURTS.—Improvement of Accommodation ... Department of Finance letter S. 2/36/24, of 16th November, 1927, sanctions expenditure of £1,948 4s. 1d. Expended £1,948 4s. 1d. Work completed.	692	9	7
172 of 1925-26	BOOTERSTOWN D.M.G. STATION.—New Bath, etc. ... Work completed. Expended £70 13s. 2d.	63	16	10
7 of 1925-26	GÁRDA SÍOCHÁNA DEPÔT.—Electric Lighting ... Department of Finance letter S. 631/39, of 10th September, 1924, sanctions expenditure of £2,800. Expended £2,718 12s. 6d. Work completed.	557	8	7
GÁRDA SÍOCHÁNA. Co. CLARE.				
9 of 1924-25	ENNIS EX-R.I.C. BARRACK.—Partial Restoration ... Department of Finance letters S. 14/51/24, of 31st January, 1924, and 12th September, 1927, sanction expenditure of £6,477 8s. 4d. Expended £6,477 8s. 4d. Work completed.	190	8	11
172 of 1925-26	ENNIS.—Supplemental Unit ... Department of Finance letter S. 14/9/26, of 19th November, 1926, sanctions expenditure of £1,400. Expended £1,397 12s. 0d. Work completed.	124	13	2
Co. CORK.				
23 of 1925-26	CORK UNION QUAY EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter 435/7, of 20th November, 1922, sanctions expenditure of £19,500. Expended £13,577 8s. 5d. Work completed.	1,134	15	2
28 of 1925-26	MILLSTREET EX-R.I.C. BARRACK.—Partial Restoration ... Department of Finance letter S. 14/35/24, of 11th November, 1924, sanctions expenditure of £2,200. Expended £2,379 0s. 8d. Work completed.	323	9	5



		£	s.	d.
Co. KERRY.				
136 of	KILGARVAN.—Adaptation ... ..	4	1	10
1925-26	Work completed. Expended £120 ls. 10d.			
65 of	SCARTAGLIN.—New Barrack ... ..	3	6	9
1925-26	Department of Finance letter S. 14/58/25, of 25th May, 1925, sanctions expenditure of £1,700. Expended £1,355 16s. 7d. Work completed.			
67 of	TRALEE EX-R.I.C. BARRACK.—Partial Restoration ... ..	173	6	6
1925-26	Department of Finance letter S. 14/113/26, of 31st December, 1926, sanctions expenditure of £4,950. Expended £4,909 15s. 1d. Work completed.			
Co. KILDARE.				
69 of	KILL EX-R.I.C. BARRACK.—Restoration ... ..	53	13	10
1925-26	Department of Finance letter S. 14/5/24, of 19th July, 1926, sanctions expenditure of £770. Expended £767 1s. 7d. Work completed.			
Co. KILKENNY.				
74 of	GLENMORE EX-R.I.C. BARRACK.—Restoration ... ..	35	0	3
1925-26	Department of Finance letter S. 14/74/24, of 28th October, 1924, sanctions expenditure of £1,050. Expended £775 15s. 0d. Work completed.			
76 of	STONEFYFORD EX-R.I.C. BARRACK.—Restoration ... ..	124	16	9
1925-26	Department of Finance letter S. 14/73/24, of 24th October, 1927, sanctions expenditure of £760. Expended £752 19s. 1d. Work completed.			
Co. MAYO.				
100 of	GLENISLAND EX-R.I.C. BARRACK.—Restoration ... ..	112	10	9
1925-26	Department of Finance letter S. 14/82/24, of 14th October, 1924, sanctions expenditure of £850. Expended £630 12s. 10d. Work completed.			
102 of	LAHERDAUN.—New Barrack ... ..	162	2	6
1925-26	Department of Finance letter S. 14/57/25, of 25th May, 1925, sanctions expenditure of £1,700. Expended £1,384 19s. 6d. Work completed.			
Co. SLIGO.				
110 of	BALLYMOGHANNY EX-R.I.C. BARRACK.—Restoration ... ..	13	1	
1925-26	Department of Finance letters S. 14/41/24, of 14th August, 1924, and 28th March, 1925, sanction expenditure of £800. Expended £768 3s. 7d. Work completed.			
Co. TIPPERARY.				
116 of	CLONAKENNY.—New Barrack ... ..	13	0	0
1925-26	Department of Finance letter S. 14/25/25, of 31st March, 1925, sanctions expenditure of £1,700. Expended £994 8s. 10d. Work completed.			
118 of	GOLDEN EX-R.I.C. BARRACK.—Restoration ... ..	50	0	0
1925-26	Department of Finance letters S. 14/106/24, of 13th December, 1924, and 23rd July, 1925, sanction expenditure of £868 4s. 0d. Expended £850 4s. 0d. Work completed.			
Co. WATERFORD.				
172 of	FERRYBANK EX-R.I.C. BARRACK.—Restoration ... ..	15	13	7
1925-26	Department of Finance letters S. 14/53/24, of 30th June, 1925, and 17th June, 1926, sanction expenditure of £288 17s. 0d. Expended £304 10s. 7d. Work completed.			
Co. WESTMEATH.				
134 of	MULLINGAR EX-R.I.C. BARRACK.—Restoration ... ..	3	12	0
1925-26	Remanet.			
Co. WEXFORD.				
129 of	BLACKWATER ... ..	18	13	2
1925-26	Department of Finance letter S. 14/34/24, of 29th January, 1925, sanctions expenditure of £900. Expended £641 12s. 0d. Work completed.			
130 of	CAMOLIN ... ..	65	16	0
1925-26	Department of Finance letter S. 14/8/24, of 21st January, 1924, sanctions expenditure of £700. Expended £608 17s. 8d. Work completed.			



		Co. GALWAY.	£	s.	d.
45 of	MAAM	... ..	30	19	0
1925-26		Department of Finance letter S. 14/3/25, of 6th May, 1925, sanctions expenditure of £1,798 10s. 0d. Expended £1,566 16s. 7d. Work completed.			
172 of	LOCAL GOVERNMENT DEPARTMENT.—Merrion Square	... ..	129	12	9
1925-26		Department of Finance letter S. 1/40/24, of 21st January, 1927, sanctions expenditure of £1,134 12s. 9d. Expended £1,134 12s. 9d. Work completed.			
169 of	LAND COMMISSION.—Cycle Shed	... ..	81	18	10
1925-26		Expended £113 0s. 10d. Work completed.			
172 of	LAND COMMISSION.—7 and 8 Hume Street, Sanitary Accommodation	... ..	174	6	1
1925-26		Department of Finance letters S. 1/23/25, of 5th October, and 29th December, 1925, sanction expenditure of £950. Expended £910 7s. 10d. Work completed.			
172 of	DENMARK STREET EMPLOYMENT EXCHANGE	... ..	5	8	11
1925-26		Department of Finance letter S. 2/35/26 of 27th November, 1926, sanctions expenditure of £394 8s. 6d. Expended £394 8s. 6d. Work completed.			
172 of	DUNDALK EMPLOYMENT EXCHANGE	... ..	245	5	9
1925-26		Department of Finance letter S. 14/111/25, of 12th September, 1925, sanctions expenditure of £250. Expended £341 14s. 5d.			
155 of	POST OFFICE FACTORY.—St. John's Road	... ..	102	3	0
1925-26		Expended £524 9s. 2d. Work completed.			
171 of	BALLINA POST OFFICE.—Registered Letter Enclosure	... ..	55	10	0
1925-26		Work completed.			
159 of	CLONAKILTY POST OFFICE.—Adaptation of Premises	... ..	35	10	5
1925-26		Department of Finance letter S. 38/16/24, of 24th April, 1925, sanctions expenditure of £600. Expended £603 3s. 9d. Work completed.			
172 of	MULLINGAR POST OFFICE.—Garage	... ..	36	6	11
1925-26		Department of Finance letter S. 39/1/25, of 10th February, 1925, sanctions expenditure of £441. Expended £441 4s. 5d. Work completed.			
153 of	PORTOBELLO MILITARY BARRACKS.—Church	... ..	144	12	5
1925-26		Department of Finance letters, S. 6/43/25, of 16th November, 1925, and S. 7/43/25, of 31st March, 1927, sanction expenditure of £1,210. Expended £1,208 16s. 7d. Work completed.			
151 of	LIMERICK MILITARY BARRACKS.—Partial Restoration	... ..	107	13	6
1925-26		Department of Finance letters, 606/19, of 18th March and 28th July, 1925, sanction expenditure of £10,405 16s. 7d. Expended £10,513 10s. 1d. Work completed.			
29 of	DEPARTMENT OF JUSTICE.—Film Censor's Office, Adaptation	... ..	1	7	11
1924-25		Remanet.			
172 of	HIBERNIAN MILITARY SCHOOL.—Restoration of damage by fire...	... ..	539	2	3
1925-26		Department of Finance letter S. 4/77/24, of 25th May, 1925, sanctions expenditure of £2,000. Expended £1,984 2s. 3d. Work completed.			
TOTAL—WORKS OF PRIOR YEARS, ETC.			£6,566	14	8



## STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Salaries, Wages, and Allowances	5,934	5,564 12 11	369 7 1		—	
B.—Travelling and Incidental Expenses ... ..	50	57 14 0	—		7 14 0	
C.—Apparatus and Chemical Equipment ... ..	1,000	724 12 1	275 7 11		—	
TOTAL ...£	6,984	6,346 19 0	644 15 0		7 14 0	
Surplus to be surrendered ... ..			£637 1 0			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	20	4 4 0

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

A.—Savings due to reduction of cost of living Bonus, to certain posts on the Establishment remaining unfilled for part of the year, and to decrease in subordinate staff.

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 £789 approximately, in respect of the salaries, &c., of Officers seconded to the State Laboratory.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
7th November, 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.*



## CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (Civil Service Regulation Acts, 1924 and 1926), and the LOCAL APPOINTMENTS COMMISSION (Local Authorities (Officers and Employees) Act, 1926).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	4,425	4,017 14 6	407	5 6	—	
B.1.—Examiners, Superintendents, and Members of Selection Boards (Civil Service Commission) :—						
<i>Original</i> ... .. £3,380						
<i>Less Supplementary</i> 830						
	2,550	2,158 15 10	391	4 2	—	
B.2.—Examiners, Superintendents, and Selection Boards (Local Appointments Commission) :—						
<i>Original</i> ... .. Nil						
<i>Supplementary</i> ... £200						
	200	3 1 6	196	18 6	—	
C.1.—Incidental Expenses (Civil Service Commission) ... ..	730	729 10 5		9 7	—	
C.2.—Incidental Expenses (Local Appointments Commission) :—						
<i>Original</i> ... .. Nil						
<i>Supplementary</i> ... £640						
	640	241 10 8	398	9 4	—	
TOTAL :—						
<i>Original</i> ... .. £8,535						
<i>Supplementary</i> ... 10						
	8,545	7,150 12 11				
Surplus to be surrendered		... £	1,394	7 1		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	50	41 7 10

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

A.—Savings, amounting to approximately £637, due to (a) vacancies on the Establishment remaining unfilled during part of the year; and (b) reduction of cost of living Bonus, modified to the extent of £230 by increase of staff arising from the setting up of the Local Appointments Commission.

B.1.—Expenditure cannot be more accurately estimated.

B.2. and C.2.—In the absence of information as to the probable cost of this new service only a very rough estimate of expenditure could be made.



## EXTRA REMUNERATION (exceeding £50).

From this Vote the Secretary of the Civil Service Commission received £52 15s. 5d. in respect of an allowance of £100 per annum (plus Bonus) for extra duties in connection with the Local Appointments Commission.

The Accounts of other Departments include the sum of £501, approximately, in respect of salary, &c., of Officers on loan to the Commissions.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE).  
17th November, 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.*



## PROPERTY LOSSES COMPENSATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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) Acts, 1923 to 1926, 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 Pro- Truce Damage ...	1,140,000	867,146 4 7	272,853 15 5	—
B.—Expenses of the Com- pensation (Ireland) Commission ...	1,000	131 5 1	868 14 11	—
C.—Compensation for Da- mage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	950,000	769,804 12 6	180,195 7 6	—
D.—Compensation for Da- mage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	30,000	1,385 7 5	28,614 12 7	—
E.—Expenses in connection with the Investiga- tion, Defence and Discharge of Claims in respect of Damage to, or Loss of, Pro- perty between 21st January, 1919, and 12th May, 1923, in- clusive ...	3,500	3,401 15 6	98 4 6	—
F.—Compensation under the Indemnity Act, 1924, for Damage to, or Loss of, Property, etc. ...	40,000	34,621 15 3	5,378 4 9	—
FF.—Expenses of Commit- tee established under Section 4 of the In- demnity Act, 1924	—	8 0 0	—	8 0 0



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.—Property Losses Compensation, 1916, Re-building Grants ...	6,000	3,558 16 8	2,441 3 4	—
Total ...£	2,170,500	1,680,057 17 0	490,450 3 0	8 0 0

Surplus to be surrendered ... 490,442 3 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	92,084 9 3

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

A. C. D. and G.—The expenditure under these Subheads cannot be estimated with any greater degree of accuracy. Savings mainly due to the fact that the progress of reinstatement was not as rapid as was anticipated.

B.—The provision for payment of the residue of expenses of the Compensation (Ireland) Commission falling to be borne on this Account, was excessive.

F.—Expenditure could not be more accurately estimated.

FF.—By authority of the Minister for Finance dated 21st June, 1927, a special Subhead has been raised in this Account to cover the payment of balance of salary due to an Investigator of claims made under the Indemnity Act, 1924. (File E.82/72/24).

Extra Receipts payable to Exchequer :—

	£	s.	d.
Contribution by British Government towards compensation for pre-Truce damage to Property ...	...	...	91,480 11 11
Sundry miscellaneous other receipts ...	...	...	603 17 4

J. J. McELLIGOTT,  
Accounting Officer.

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



## PERSONAL INJURIES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 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 ...	4,400	3,913 0 8	486 19 4	—
B.— <i>Ex Gratia</i> Payments heretofore sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	400	361 18 8	38 1 4	—
C.—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 ...	—	30 8 9	—	30 8 9
D.—Incidental Expenses	—	23 2 0	—	23 2 0
TOTAL	£ 4,800	4,328 10 1	525 0 8	53 10 9
Surplus to be surrendered			£471 9 11	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer			—	818 8 9

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

- A.—The provision for the re-issue of uncashed Orders of periods prior to 1st April, 1926, proved excessive.  
 B.—Casual savings.

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

- C.—A decree obtained in March, 1921, under the Criminal Injuries (Ireland) Acts, which could not be produced. Satisfactory evidence was not forthcoming to enable payment to be made at an earlier date. (File 1027/923, 8th December, 1926).



D.—Fees due to a Medical Referee in respect of examination of applicants for compensation. (File F.20/1/25, 6th August, 1926).

Extra Receipts payable to Exchequer.—The amount received represents adjustments of charges made in the accounts of periods prior to 1st April, 1926, as follows:—

	£	s.	d.
Payment by the British Government in respect of the liability as between the two Governments, for Personal Injuries Compensation ... ..	485	8	9
Refund from the Vote for Army Pensions of Compensation paid to the family of a Volunteer who was killed in action ... *	333	0	0

#### NOTE.

In certain cases of Awards by the Compensation (Personal Injuries) Committee, the persons concerned were subsequently awarded Pensions under the Army Pensions Act, 1923, and the Military Service Pensions Act, 1924. In one such case occurring in the period covered by this Account, the amount of allowance paid from this Vote has been recovered from the Vote for Army Pensions (No. 64).

J. J. McELLIGOTT,  
*Accounting Officer.*

ROLNN AIRGID,  
(Department of Finance),  
30th November, 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.*



## SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 Minister for Finance; the salary of the Medical Referee; and Sundry Repayments in respect of Pensions at present paid by the British Government.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Superannuation Allowances	19,000	18,455 8 10	544 11 2	—
B.—Additional Allowances and Gratuities to Established Officers ...	19,500	27,535 2 8	—	8,035 2 8
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police) ...	110,000	91,927 18 3	18,072 1 9	—
D.—Additional Allowances and Gratuities under Article 19 of the Treaty of 6th December, 1921 ...	20,000	13,043 19 1	6,956 0 11	—
E.—Compassionate Gratuities	1,600	3,738 12 11	—	2,138 12 11
F.—Extra Statutory Grants	80	—	80 0 0	—
G.—Injury Grants ...	500	404 5 5	95 14 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	1 7 10	8 12 2	—
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary ...	60,000	49,770 15 11	10,229 4 1	—



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 ... ..	39	39 0 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 ... ..	64,700	63,599 15 10	1,100	4 2	—	
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police ... ..	73,772	73,064 13 11	707	6 1	—	
M.—Repayment to British Government in respect of Civil Pensions ... ..	176,000	165,818 16 11	10,181	3 1	—	
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ... ..	1,255,000	1,255,437 19 1	—		437	19 1
TOTAL ... ..	£1,800,326	1,762,942 16 8	47,994	18 0	10,611	14 8
Surplus to be surrendered ...			£37,383 3 4			
			Estimated.		Realized	
			£		£	
Extra Receipts payable to Exchequer ...			—		114 10 10	

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

A., B., E., G., I., L., LL., and N.—Expenditure cannot be estimated with any greater degree of accuracy.

C. and D.—Savings due to the fact that no sittings of the Civil Service Committee (Compensation) took place.

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

H.—No claims in respect of occasional Fees to Doctors came in course of payment in the year.

J.—The number of new awards made was less than was anticipated.

M.—The provision for repayment of Customs and Excise, and Inland Revenue pensions, which included arrears due in respect of previous years, proved to be excessive.



## NOTES.

1.—The Expenditure charged against Subhead C. includes (a) a sum of £2,718 4s. 9d. in respect of Compensation Allowances under Article 10 of the Treaty, paid to Officers of the late Marlborough Street Training College, and (b) a sum of £39 12s. 1d., being the difference between the Compensation Allowance fixed on the basis of Article 10 of the Treaty, 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 amount charged against Subhead J. includes (a) a sum of £119 16s. 10d. in respect of an award of pension paid for a period in which the pensioner was re-employed in a Police Force abroad. Arrangements have been made whereby recovery of the amount so paid will be effected in the event of the pensioner ceasing to be so employed, and thereby becoming eligible for further payments of pension; (b) a sum of £19 10s. paid in respect of a pension duly granted in accordance with Statute, but subsequently cancelled in consequence of further information received at a later stage.

## EXTRA RECEIPTS.

These receipts consist of (a) a sum of £100 representing the amount repaid in the year by a State Solicitor who, as Crown Solicitor, had received £950 as compensation under Article 10 of the Treaty of 6th December, 1921. Under the terms of his appointment as State Solicitor this amount falls to be repaid at the rate of £100 per annum; and (b) a sum of £14 10s. 10d., representing an overpayment in a previous period to an ex-member of the Royal Irish Constabulary.

## EXTRA REMUNERATION (exceeding £50).

From the Vote for Temporary Commissions (No. 9) the late Secretary of the Department of Agriculture and Technical Instruction received £250, being balance of a 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.

From the Vote for Army Pensions (No. 64) three ex-members of the Royal Irish Constabulary received, respectively, in the period £281 10s. 0d., £131 1s. 8d., and £59 7s. 6d. in respect of pensions awarded under the Military Service Pensions Act.

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

J. J. McELLIGOTT,  
*Accounting Officer.*

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



## RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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. ...	100,000	86,879 13 6	13,120	6 6	—	—
GROSS TOTAL ...£	100,000	86,879 13 6	13,120	6 6	—	—
			Surplus of Gross Estimate over Expenditure. £13,120 6 6			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £604 1 6			
B.—Appropriations in Aid ...	3,150	3,754 1 6	Total Surplus to be surrendered. £13,724 8 0			
NET TOTAL ...£	96,850	83,125 12 0				

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

A.—The saving is mainly due to (1) a stricter application of the principles governing the payment of Bounty in lieu of Rates, and (2) to the fact that the provision made in respect of buildings in course of erection and for contingencies was not required.

B.—A payment by the Post Office in respect of rates on Post Office Savings Bank premises was not anticipated when the Estimate was framed.

J. J. McELIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
18th November, 1927.

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 1927,  
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 ... ..	14,000	2,969 18 10	11,030 1 2	—
TOTAL ...£	14,000	2,969 18 10		—
Surplus to be surrendered ... £			11,030 1 2	

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

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
18th November, 1927.

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, 1927, 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.
	£	£ s. d.	£ s. d.	£
Contributions towards the Relief of Unemployment and Distress ... ..	50,000	30,447 10 11	19,552 9 1	—
TOTAL ... £	50,000	30,447 10 11		—
Surplus to be surrendered ... £			19,552 9 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer—		
Refund of overpayments in previous Accounts ...	—	18 0 11

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

It was not possible to estimate more accurately the amount required for the completion of works unfinished on 31st March, 1926.

J. J. McELLIGOTT,  
*Accounting Officer.*

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



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, 1927, 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 ...	29,000	28,759 14 11	240	5 1	—	—
B.—Expenses under the Representation of the People Act, 1918 ... ..	1,000	—	1,000	0 0	—	—
TOTAL ... .. £	30,000	28,759 14 11			—	—
Surplus to be surrendered		... £	1,240	5 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual saving.

B.—No claims under the Representation of the People Act, 1918, came in course of payment during the year.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
18th November, 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.*



## MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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.
	£	£ s. d.	£ s. d.	£ s. d.
A.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
B.—The National Theatre Society. Limited, (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Scientific Investigation, &c. (Grants in Aid) ...	4,050	3,550 0 0	500 0 0	—
D.—Research Grants to Students	720	695 0 0	25 0 0	—
TOTAL ...£	6,095	5,570 0 0	525 0 0	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
E.—Salaries, Wages, and Allowances	1,550	1,550 0 0	—	—
F.—Travelling ...	200	104 2 6	95 17 6	—
TOTAL ...£	1,750	1,654 2 6	95 17 6	—
GROSS TOTAL ...£	7,845	7,224 2 6		—
Surplus to be surrendered ...		£	620 17 6	

Estimated.

Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	19 3 0



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

C.—The Grant in Aid provided for the Irish Texts Society did not come in course of payment within the year.

D.—One student nominated did not accept the grant awarded, and an interval occurred before a second nomination was made. In another case the student nominated was not engaged on research work from the commencement of the Academic Year.

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

Extra Receipts.—A sum of £19 3s. 0d. being fees received by the Registrar of Friendly Societies prior to the transfer of his functions to the Department of Industry and Commerce on 1st March, 1926, was paid over to the Exchequer in 1926-27.

J. J. McELLIGOTT,

*Accounting Officer.*

ROINN AIRGID,

(DEPARTMENT OF FINANCE),

18th November, 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.*



## STATIONERY OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	£ 23,275	£ s. d. 22,280 0 2	£ s. d. 994 19 10	£ s. d. —
B.—Carriage and Transit ...	1,000	766 6 7	233 13 5	—
C.—Incidental Expenses ...	255	835 17 2	—	580 17 2
D.—Telegrams, Telephones ...	220	167 13 10	52 6 2	—
E.—Printing, Paper, Binding, for the Oireachtas ...	8,500	5,325 4 7	3,174 15 5	—
F.—Oireachtas Debates ...	9,000	5,680 1 2	3,319 18 10	—
G.—Printing, Paper, Binding, for <i>Iris Oifigiúil</i> ...	2,200	1,982 10 5	217 9 7	—
H.—Printing, etc., Electoral Act, 1923, and Juries (Amendment) Act, 1924	28,000	27,938 0 7	61 19 5	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	44,500	30,377 11 1	14,122 8 11	—
J.—Paper ...	41,350	26,126 10 3	15,223 9 9	—
K.—Miscellaneous Office Supplies ...	10,000	7,444 11 6	2,555 8 6	—
L.—Binding ...	10,500	10,901 15 2	—	401 15 2
M.—Books and Maps ...	4,750	5,432 4 0	—	682 4 0
MM.—Losses ...	—	13 14 4	—	13 14 4
GROSS TOTAL ...£	183,550	145,272 0 10	39,956 9 10	1,678 10 8
			Surplus of Gross Estimate over Expenditure. £38,277 19 2	
			Surplus of Appropriations in Aid realized. £414 18 7	
Deduct :—				
N.—Appropriations in Aid ...	28,225	28,639 18 7	Total Surplus to be surrendered. £38,692 17 9	
NET TOTAL ...£	155,325	116,632 2 3		



## 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) Curtailment of overtime.

(c) Decrease in warehouse staff.

(d) Loss of a temporary Printing and Binding Clerk who was not replaced during the year.

Increased expenditure was incurred to a lesser extent owing to the appointment of a Superintendent of Typists and a Clerical Officer not provided for in the Estimates.

B.—Saving due to continued general economy in methods of distribution facilitated by the acquisition of a second motor van.

C.—Excess is mainly due to a transfer of £539 which was made to another Department in respect of the cost of freight and destruction of Waste Paper as from 1st April, 1922, while miscellaneous expenses generally were unexpectedly heavy (£83). The cost of travelling also exceeded anticipations (£14).

Savings were effected under the heads of Advertisements (£30) and Uniforms (£26).

D.—The cost of telephone services (£164) proved to be less than was anticipated by the Department of Posts and Telegraphs. The expenditure on telegrams (£4) was also less than in previous years.

E.—Acts passed totalled 38 only as compared with 61 in 1924-25 and 51 in 1925-26; there was also a corresponding reduction in the number of Regulations printed.

Provision was made for the reprinting and binding of Regulations, etc., issued since 1922, and for the publication in volume form of the Acts of the Oireachtas of 1922; neither charge materialised. Reduction in contract rates for Printing operated from July, 1926.

F.—There was a reduction in the extent of Debates printed during the year; and binding charges fell considerably short of those incurred in 1925-26 on which the estimate was to a great extent based. Reduction in Contract rates for Printing operated from July, 1926.

(See also comparative statement under "E" of Acts passed).

G.—Casual variation.

H.—Savings were effected as a result of a decrease in the number of alterations in the Registers and were also due to the fact that charges resulting from the issue of a circular by the Department of Local Government relative to certain changes in the Register were less than anticipated. These savings were counterbalanced by a payment of £5,075 to the British Stationery Office under a financial adjustment.

I.—The Estimate, based on the expenditure in 1924-25 (£44,736) and 1925-26 (£39,700) proved to be in excess of requirements owing to a marked decline in new printing (See "E" for comparative statement of Acts passed) and to savings effected by the extended provision, under contracts, for "reprints." The typing in lieu of printing of Minutes of Evidence taken before Commissions of Enquiry also contributed to savings.

Certain anticipated charges, *e.g.*, for the printing of Census Reports, Returns of Advances under the Land Acts and miscellaneous printing for the Patent Office, were either considerably restricted or not incurred within the year.

J.—Expenditure on paper is governed to a great extent by the volume of printing executed, the explanations given under "I" being therefore applicable in this case also. Further savings were effected by continued economy in the execution of demands, standardization, and by reduction of stocks owing to difficulties of storage and increased prices during the period of the coal strike.

K.—Only a portion of the sum provided for Census machinery was expended in the year; and there was a considerable reduction in the number of machines purchased for the Public Service generally. Favourable quotations were received for miscellaneous items of stationery.

L.—Casual variation.

M.—Savings on this Subhead resulting from a decline in departmental requirements, and to the taking over of direct purchases from publishers, were more than offset by a payment of £1,122 under a financial adjustment with the British Stationery Office.

MM.—A balance of £9 13s. 2d. was paid to a contractor in respect of typesetting and alteration of proofs of a memorandum which was suspended while in the proof stage. (Finance S. 46/57/24).

Arrears of employee's Health and Unemployment Insurance contributions amounting to £2 0s. 1d. were paid by the Stationery Office in the case of an officer who was erroneously regarded as being exempt as from the date of his establishment (Finance E. 109/23/26).

A sum of £2 1s. 1d. was paid to a typewriter firm as compensation for damage to a machine supplied for a typists' examination.

The excesses under Subheads C, L, and M have been sanctioned by Department of Finance letter S. 60/18/27.



## N.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realized.		
		£	£	s. d.
(a) Premiums received for Agency for Sale of Government Publications ... ..	250	347	3	5
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates) ...	1,350	3,294	19	9
(c) Advertisements in Official Publications ... ..	2,750	2,394	12	9
(d) Sales of Waste ... ..	250	666	11	6
(e) Sales of Parchments and other Revenue Forms ... ..	1,950	2,259	5	6
(f) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old Stores) ... ..	100	164	9	7
(g) <i>Iris Oifigiúil</i> ... ..	2,400	2,617	5	9
(h) Supplies to Repaying Departments ... ..	2,000	3,356	19	10
(i) Supplies to Local Authorities for Registration Purposes ...	16,000	12,747	9	5
(j) Commission on Supplies to Repaying Departments ... ..	1,100	790	8	11
(k) Subscriptions to Bill of Entry ... ..	75	12	2	
TOTAL FOR APPROPRIATIONS IN AID ...	£28,225	28,639	18	7

- (a) The premium payable is based on the sales which were unexpectedly heavy.
- (b) Sums of £230 5s. 6d. the value of publications returned to H. M. Stationery Office in 1922-23, and £218 16s. 0d., being the Free State share of a balance due from a firm under an old British contract were brought to account during the year. In addition current sales greatly exceeded anticipations.
- (c) Many forms, etc., normally regarded as suitable mediums for publicity were printed without advertisements owing to the difficulty experienced in securing orders.
- (d) The amount shown is a gross figure, a sum of £539, the cost of freight, destruction, etc., of the Waste disposed of subsequent to 31st March, 1922, having been charged to Subhead C. in the year under review.
- (f) Allowances were made by certain firms for worn-out proprietary machines.
- (h) Appropriations in Aid accruing to the Stationery Office under certain financial adjustments more than counterbalanced a decline in receipts from the normal repaying Departments.
- (i) Variations from the prescribed ratio between these receipts and the expenditure on Subhead H. may arise in any individual account according to the degree of completion attained in the disposal of printers' claims and in the process of recovery from Local Authorities. Compensating variations are, of course, embodied in the accounts for the preceding or following years.
- (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). A considerable proportion of the Appropriations in Aid received was in connection with a financial adjustment with the British Stationery Office in which Departmental Expenses were waived by both sides. In another case the charge for commission was postponed for inclusion in a subsequent account.
- (k) Publication of the Bill of Entry was discontinued.

## VALUE OF STOCK IN HAND ON 31ST MARCH, 1927.

	£	s.	d.
Paper ... ..	16,493	17	1
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators) ... ..	9,211	12	3
	£25,705	9	4

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 K.—It was ascertained that a typewriter purchased by an Old Dáil Department in December, 1921, and seized in a raid in 1922 had been disposed of at an auction in June, 1926. Investigations having proved fruitless the machine, valued at the time of the raid at approximately £16, was regarded as irrecoverable (Finance S. 49/10/27).

SUBHEAD L.—A claim against a repayment service on the winding up of a fund was found, on the final settlement of the relative accounts, to have been underestimated by £8 12s. 1d. and this amount has been charged to the Stationery Office Vote (Finance F. 37/19/24).

SUBHEAD N.—Claims amounting to £14 6s. 2d. and £2 11s. 0d. being the net values of advertisements in a publication, were abandoned, it being found impossible to collect these sums from the advertising agent and an advertiser respectively (Finance S. 3/11/26).

Sums of £118 10s. 7d. and £44 19s. 9d. charged to the Stationery Office Vote in previous years were found to be recoverable and were, on receipt, brought to account as Appropriations in Aid.

S. B. Ó FAOILLEACHÁIN,

*Accounting Officer.*

STATIONERY OFFICE,  
30th November, 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.*



## VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, including ESTATE DUTY VALUATION under the Finance (1909-10) Act, 1910.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	36,621	35,222 5 4	1,398	14 8	—	—
B.—Travelling Expenses ...	5,000	4,628 14 0	371	6 0	—	—
C.—Incidental Expenses ...	130	129 19 2		10	—	—
D.—Telegrams and Telephones	165	119 1 5	45	18 7	—	—
GROSS TOTAL £	41,916	40,099 19 11	1,816	0 1	—	—
			Surplus of Gross Estimate over Expenditure. £1,816 0 1			
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid Realized. £46 8 4			
E.—Appropriations in Aid ...	6,895	6,941 8 4	Total Surplus to be surrendered. £1,862 8 5			
NET TOTAL £	35,021	33,158 11 7				

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

- A.—The savings are attributable to retirements, vacancies (temporarily blocked by redundant Staff from Ordnance Survey Department), and a decrease in the cost of living Bonus.
- B.—Expenditure under this Subhead is not entirely within the Department's control being largely dependent upon the number and location of applications received from Rating Authorities for revision of Valuations.
- D.—Expenditure, both on telegrams and telephones, was less than anticipated.
- E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified copies of books and maps were slightly less than anticipated. The Council of the County Borough of Waterford paid over a sum of £72 13s. 4d. due from the preceding year and representing the final instalment of the County Borough's contribution towards the cost of the Waterford Revaluation.



	Estimated.	Realized.		
	£	£	s.	d.
Proportion of cost to be paid over by the several Counties and Cities under 37 & 38 Vict., c. 70 ...	6,295	6,295	0	0
Proportion of cost to be paid by the County Borough of Waterford, under 61 & 62 Vict., c. 37 ...	—	72	13	4
Estimated amount of Receipts from Fees payable under 23 Vict., c. 4, s. 9, and of Miscellaneous Receipts ...	600	573	15	0
TOTAL ...	£6,895	£6,941	8	4

NOTE.—Salaries amounting to £1,104 10s. 7d. were paid out of the Ordnance Survey Vote to seven officers on loan to the Valuation and Boundary Survey Department.

J. CARBURY,

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

VALUATION OFFICE, DUBLIN,  
17th November, 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.*



## ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	45,847	45,313 8 8	533	11 4	—	—
B.—Travelling Expenses ...	650	379 17 6	270	2 6	—	—
C.—Stores, &c. ...	1,700	1,668 15 5	31	4 7	—	—
CC.—Lithographic Printing Machine ...	800	783 0 0	17	0 0	—	—
D.—Incidental Expenses ...	255	169 15 1	85	4 11	—	—
GROSS TOTAL ...£	49,252	48,314 16 8	937	3 4	—	—
			Surplus of Gross Estimate over Expenditure. £937 3 4			
			Surplus of Appropriations in Aid realized. £643 9 11			
Deduct :—	Estimated.	Realized.	Total Surplus to be surrendered. £1,580 13 3			
E.—Appropriations in Aid ...	2,250	2,893 9 11				
NET TOTAL ...£	47,002	45,421 6 9				

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

- A.—The saving is due to a decrease in the cost of living Bonus.  
 B.—Travelling expenses were much lower than expected owing to the small number of removals of Field Sections during the year.  
 D.—The savings were made in telephone and postage charges and in carriage of stores; the cost of transferring stores, in particular, being much less than expected.  
 E.—The surplus over the estimated receipts from map sales, etc., amounted to £643 9s. 11d. It is not possible to forecast accurately the amount of such sales.

	Estimated.	Realized.
	£	£ s. d.
Receipts from sales of Maps ...	2,250	2,893 9 11

NOTES.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £54 0s. 4d. together with cost of living Bonus of £24 16s. 10d.

Salaries paid out of this Vote to Officers lent to certain other Departments as indicated were as follows :—The Land Commission (17 officers) £2,894 8s. 2d.; the Land Registry (9 officers) £1,797 19s. 6d.; the Valuation Department (7 officers) £1,104 10s. 7d.; the Department of Lands and Agriculture (3 officers) £305 18s. 0d.; and the Quit Rent Office (1 officer) £200 15s. 1d.

Special work done for other Public Departments during the year cost £1,112 while the value of maps supplied to various Departments was £3,692, no repayment being made in either case.

J. CARBURY,

Director,  
Accounting Officer.

VALUATION OFFICE, DUBLIN,  
17th November, 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.



## SUPPLEMENTARY AGRICULTURAL GRANT

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the increase of the AGRICULTURAL GRANT [Local Government (Rates on Agricultural 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	—	—

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(DEPARTMENT OF FINANCE),  
21st November 1927.

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

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



LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	8,140	8,033 7 0	106 13 0	—
B.—State Solicitors ...	31,537	30,403 19 11	1,133 0 1	—
C.—Under Sheriffs ...	5,800	5,550 7 6	249 12 6	—
D.—Prosecutors, etc. ...	10,000	14,804 14 11	—	4,804 14 11
E.—Fees to Counsel ...	10,000	6,094 1 0	3,905 19 0	—
F.—General Law Expenses ...	2,600	4,213 15 2	—	1,613 15 2
G.—Expenses of Litigation about Dáil Funds	5,800	1,223 5 9	4,576 14 3	—
GG.—Exchequer Advance :— Original ... Nil Supplementary £11,168	11,168	11,167 13 11	6 1	—
H.—Defence of Public Officials	600	344 6 0	255 14 0	—
J.—Bailiffs ...	—	7 13 4	—	7 13 4
K.—Losses ...	—	187 12 9	—	187 12 9
GROSS TOTAL :— Original ... £74,477 Supplementary 11,168	85,645	82,030 17 3	10,227 18 11	6,613 16 2
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,614 2 9	
Deduct :— I.—Appropriations in Aid ...	950	1,887 18 11	Surplus of Appropriations in Aid realized. £937 18 11	
NET TOTAL :— Original ... £73,527 Supplementary 11,168	£ 84,695	80,142 18 4	Total Surplus to be surrendered. £4,552 1 8	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			500	2,250 10 3
				£ 2

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

- A.—The saving is mainly due to reduction in the rate of Bonus, modified by a small excess in the expenditure on general office expenses.
- B.—The provision made for Clerical Assistance, Bonus, and for Telegrams and Telephones was not fully expended, and there were also savings due to vacancies.
- C.—During the year the office of Under Sheriff became vacant in three counties and the duties were transferred to the County Registrar under the provisions of Section 54 of the Court Officers Act, 1926.
- D.—The number and amount of outstanding claims by County Councils paid in the period were considerably greater than anticipated when the Estimate was being framed.
- E.—The expenditure chargeable to this Subhead depends on the number and nature of the prosecutions and cannot be estimated with any degree of accuracy.
- F.—This expenditure cannot be forecast with any degree of accuracy. Although based on expenditure of previous years the Estimate proved inadequate in regard to the expenses of Juries, the defence of prisoners, costs awarded, transcripts, etc. A sum of £639 4s. 9d. being the cost of providing water transport to enable Under Sheriffs to execute Decrees of the Courts on the islands along the coast has been charged to this Subhead.
- G.—This saving is attributable to delay in the progress of the proceedings.
- H.—An estimate for a service like this is necessarily conjectural.

## SPECIAL SUBHEADS :—

- J.—By authority of the Minister for Finance (E. 106/3) wages of certain bailiffs due to 31st March, 1926, were charged to this Subhead.
- K.—This Subhead was opened for the purpose of meeting the losses due to the misappropriation of £8 3s. 5d. by a Superintendent of the Garda Síochána and £179 9s. 4d. by a Clerical Officer employed in the Chief State Solicitor's Department. (F. 115/115/26 and E. 88/4/26). The latter was convicted and sentenced to eighteen months' imprisonment with hard labour.

Proceedings have been instituted against the former for the recovery of the above and other sums due by him to the State.

## I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(1) Costs and Fees recovered by Chief State Solicitor, etc. ... ..	505	1,394 18 8
(2) Costs recovered in Valuation Appeal Cases ...	70	117 11 0
(3) Moiety of Salaries of Assistant Under Sheriffs recoverable from counties under Section 18 (2) of the Enforcement of Law (Occasional Powers) Act, 1924 ... ..	375	375 9 3
	£950	£1,887 18 11

Receipts under heads (1) and (2) can only be estimated roughly. The costs awarded in Departmental prosecutions were considerably more than had been anticipated.

By authority of the Minister for Finance (401/447 (2); 383/2926 (2); 399/222 (2); 404/606 (2); 398/797 (2); and 397/340 (2)) costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £26 1s. 9d.

A sum of £2 11s. 6d. costs awarded and misappropriated by the Clerical Officer referred to in the Losses Subhead above was also written off as Irrecoverable Receipts (E. 88/4/26).



## EXTRA RECEIPTS PAYABLE TO EXCHEQUER.

	Estimated.	Realized.		
	£	£	s.	d.
Payment by Sailors and Soldiers Land Trust on foot of services rendered by Treasury Solicitor's Office in 1924-25 and 1925-26 ...	500	1,700	0	0
Interest on funds deposited as security in connection with Dáil Funds litigation in U.S.A. ...	—	439	11	2
Percentages levied under Section 14 of the Enforcement of Law (Occasional Powers) Act, 1924 ... ..	—	42	11	4
Fees of Under Sheriffs surrendered in return for facilities afforded in the execution of decrees on islands ... ..	—	68	7	9
	£500	£2,250	10	3

## EXTRA REMUNERATION (exceeding £50).

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of £77 14s. 8d. in respect of Military Service Pension.

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

	£	s.	d.
Co. Cavan ... ..	249	16	0
Co. Clare ... ..	112	9	0
Co. Cork ... ..	274	17	0
Co. Donegal ... ..	163	15	0
Dublin Borough ... ..	262	18	0
Co. Dublin ... ..	442	19	0
Co. Galway ... ..	181	15	0
Co. Kerry ... ..	140	17	0
Co. Kildare ... ..	71	14	0
Cos. Leitrim and Sligo ... ..	745	2	0
Co. Leix ... ..	165	14	0
Co. Limerick ... ..	109	1	0
Limerick Borough ... ..	35	0	0
Co. Louth ... ..	73	9	0
Co. Meath ... ..	76	5	0
Co. Monaghan ... ..	78	13	0
Co. Offaly ... ..	128	16	0
Co. Roscommon ... ..	240	12	0
Co. Tipperary ... ..	150	1	0
Co. Waterford ... ..	58	12	0
Borough of Waterford ... ..	33	13	0
Co. Wexford ... ..	109	7	0
Co. Wicklow ... ..	71	17	0

The Accounts of other Departments include a sum of approximately £81 in respect of salaries of staff lent to the Chief State Solicitor's Department.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
4th January, 1928.

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

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

## HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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.
A.—Dockyard Maintenance—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £13,400				
Supplementary ... 600				
	14,000	13,303 13 7	696 6 5	—
B.—Ship Repairing Work ...	100	377 2 6	—	277 2 6
C.—Fuel, Light and Water—				
Original ... £1,700				
Supplementary ... 400				
	2,100	2,006 6 11	93 13 1	—
TOTAL—				
Original ... £15,200				
Supplementary ... 1,000				
	16,200	15,687 3 0	789 19 6	277 2 6

Surplus to be surrendered ... £512 17 0

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	200 0 0	504 6 11

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

- A.—Certain items of overhaul of floating plant were necessarily postponed owing to coal shortage.  
B.—The amount of work ordered by outside Firms was greater than anticipated.  
C.—Casual.

P. HANSON,

OFFICE OF PUBLIC WORKS,  
29th November, 1927.

*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.*



## UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for Grants in Aid of the Expenses of UNIVERSITY INSTITUTIONS, including Grants under the IRISH UNIVERSITIES ACT, 1908, the LAND ACT, 1923, and the UNIVERSITY EDUCATION (AGRICULTURE AND DAIRY SCIENCE) ACT, 1926.

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—				
<i>Original</i> ...	£64,000			
<i>Less Supplementary</i> ...	52,000			
	12,000	12,000	—	—
AA.—Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926—				
<i>Supplementary</i> ...	106,000	106,000	—	—
B.—Additional Annual Grants under Section 7 (7) of the Irish Universities Act, 1908—				
<i>Original</i> ...	£62,800			
<i>Less Supplementary</i> ...	50,000			
	12,800	12,800	—	—
BB.—Capital Grants—				
<i>Original</i> ...	£40,000			
<i>Supplementary</i> ...	1,500			
	41,500	41,500	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923 ...	3,000	3,000	—	—
TOTAL—				
<i>Original</i> ...	£169,800			
<i>Supplementary</i> ...	5,500			
	175,300	175,300	—	—

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGID,  
(Department of Finance),  
17th November, 1927.

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

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

## BEET SUGAR SUBSIDY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for payment of SUBSIDY IN RESPECT OF BEET SUGAR (No. 37 of 1925).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Provision for payment of Subsidy on Sugar manufactured from Sugar Beet grown in Saorstát ireann (Section 1 Beet Sugar (Subsidy) Act, 1925) :—				
Original ... £152,000				
Supplementary 46,000				
	198,000	181,502 4 9	16,497 15 3	—
TOTAL ... £	198,000	181,502 4 9		
Surplus to be surrendered ...		£	16,497 15 3	

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

The amount provided in the Supplementary Estimate was based on a statement furnished by the Irish Sugar Manufacturing Company of the estimated quantity of beets that would be delivered to the factory during the sugar season. The anticipations of the Company were not realized.

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID  
(Department of Finance),  
18th November, 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.*



# QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the QUIT RENT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	4,101	4,078 13 3	22 6 9	—
B.—Incidental Expenses ...	30	11 14 11	18 5 1	—
<b>TOTAL ...£</b>	<b>4,131</b>	<b>4,090 8 2</b>		<b>—</b>
Surplus to be surrendered		... £	40 11 10	

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

- A.—Savings arising from reduction of cost of living Bonus and a vacancy on the establishment modified by an excess of £31 in respect of overtime payments.
- B.—Expenditure cannot be estimated more accurately.

The Account of Ordnance Survey Vote (No. 24) includes the sum of £200 15s. 1d. in respect of salary, etc., of an officer on loan to the Quit Rent Office.

J. J. McELLIGOTT,  
*Accounting Officer.*

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

## DEPARTMENT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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 ... ..	26,995	25,226 16 9	1,768 3 3	—
AA.—Film Censorship ...	1,384	1,271 18 8	112 1 4	—
B.—Travelling and Subsistence ...	250	114 2 11	135 17 1	—
C.—Incidental Expenses ...	610	89 15 1	520 4 11	—
D.—Telegrams and Telephones	483	308 6 1	174 13 11	—
E.—Expenses of Winding up Affairs of late Dáil Éireann Courts ... ..	100	149 18 6	—	49 18 6
TOTAL ... ..£	29,822	27,160 18 0	2,711 0 6	49 18 6

Surplus to be surrendered ... £ 2,661 2 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer—		
Miscellaneous ... ..	—	184 1 0

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

- A.—Vacancies remained unfilled, and there was a fall in the Bonus payable on salaries.
- AA.—Saving on the sum provided (£150) for additional staff and fall in the Bonus payable on salaries.
- 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, only in one instance were expenses incurred in connection with Deportation Orders, and there were also small savings on the sums provided for the supply of newspapers and incidentals.



D.—Variable nature of service.

E.—Claims for expenses in connection with operations in the late Dáil Courts were greater than was anticipated. The excess has been sanctioned (Department of Finance Minute S. 60/2/27 of 10th November, 1927).

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 £17 10s. 0d., allowance for acting as Immigration Officer at Cobh. A Clerical Officer (£60-£200) received a Royal Irish Constabulary Pension of £181 7s. 0d.

NOTE.—This Account includes a sum of approximately £623 in respect of salaries, etc., of staff temporarily lent to other Departments.

The Accounts of other Departments include a sum of approximately £1,416 in respect of salaries, etc., of staff temporarily lent to this Department.

ÉINRÍ Ó FRIGHIL,

*Accounting Officer.*

28th November, 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.*

## GÁRDA SÍOCHÁNA.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the GÁRDA SÍOCHÁNA (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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Pay	1,364,134	1,334,360 11 6	29,773 8 6	—	—	—
B.—Allowances ...	74,078	69,992 2 11	4,085 17 1	—	—	—
C.—Subsistence Allowances ...	7,500	4,805 18 4	2,694 1 8	—	—	—
D.—Locomotion Expenses ...	53,000	52,361 16 5	638 3 7	—	—	—
E.—Clothing and Equipment	26,870	24,209 5 5	2,660 14 7	—	—	—
F.—Barrack Bedding and Bedsteads ...	3,073	2,000 16 8	1,072 3 4	—	—	—
G.—Barrack Maintenance ...	1,000	199 0 9	800 19 3	—	—	—
H.—Transport ...	5,340	5,688 18 9	—	348 18 9	—	—
I.—Fuel, Light and Water ...	15,600	17,341 17 1	—	1,741 17 1	—	—
K.—Law Expenses ...	398	390 18 2	7 1 10	—	—	—
L.—Medical Expenses ...	7,840	7,569 8 9	270 11 3	—	—	—
M.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	500	530 10 6	—	30 10 6	—	—
N.—Telegrams and Telephones	13,107	11,644 0 8	1,462 19 4	—	—	—
O.—Compensation ...	300	67 5 0	232 15 0	—	—	—
P.—Incidental Expenses ...	1,790	1,758 1 3	31 18 9	—	—	—
PP.—Losses ...	—	28 10 0	—	28 10 0	—	—
GROSS TOTAL ...£	1,574,530	1,532,949 2 2	43,730 14 2	2,149 16 4	—	—
			Surplus of Gross Estimate over Expenditure. £41,580 17 10			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,412 15 7			
Q.—Appropriations in Aid ...	57,456	60,868 15 7	Total Surplus to be surrendered. £44,993 13 5			
NET TOTAL ...£	1,517,074	1,472,080 6 7				
			Estimated.	Realized.		
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer ...			—	45 2 4		



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

- A. and B.—Authorized strength not maintained.
- C.—Estimate conjectural.
- D.—Estimated as closely as possible.
- E.—Requirements less than anticipated.
- F.—Renewals not necessary to the extent anticipated. Surplus Army stock purchased at cheap rates.
- G.—No data were available on which to base this estimate.
- H.—Advances to Officers for purchase of cars necessary to a greater extent than anticipated. The expenditure under this Subhead includes *ex gratia* payments of £50 and £35 in respect of private cars used by the Criminal Investigation Department in 1923. (Finance letters S. 12/1/26 and S. 12/2/26).
- I.—Increased rates of Allowances sanctioned during the year.
- K.—Variation in Bonus.
- L.—Strength of Force less than estimated. Includes a special payment of £5 for medical attendance on three members of a Citizen Police Force in 1922. (Finance letter S. 13/97/26).
- M.—Expenditure dependent on number of committals.
- N.—Progress in installation of new telephones less than anticipated.
- O.—Fewer claims received than in previous years.
- P.—Estimated as closely as possible. Payments include a sum of £37 10s. 0d. paid to the Chairman of a Committee appointed to enquire into the alleged maltreatment of certain prisoners. (Finance letter S. 101/10/26).
- PP.—The payments under this Subhead comprise £5 compensation for a gun surrendered to the Criminal Investigation Department in January, 1923, and not subsequently forthcoming (Finance letter S. 13/65/26), and £23 10s. 0d. money embezzled by a member of the Force (Finance letter S. 13/48/26). £4 10s. 9d. of the latter sum was counterbalanced by the withholding of balance of pay.
- Q.—Amounts repaid by Officers in respect of advances under Subhead H. exceeded anticipations. Sums received under other items were also greater than could have been anticipated.

Details of Receipts:—	Estimated.	Realized.		
	£	£	s.	d.
Repayments of sums advanced to Officers under Subhead H. ... ..	1,500	2,621	13	4
Payments for Services rendered by the Police ... ..	1,500	2,011	6	9
Repayments in respect of loss of property or damage to stores, etc. ... ..	200	211	0	1
Proceeds of sale of Forfeited Property and cast Uniforms ... ..	350	6	18	10
Police Rate (Dublin Metropolitan Area) ... ..	45,311	45,309	11	6
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) ... ..	4,000	5,425	19	0
Fines and Fees (Dublin Metropolitan District Court) Publicans', Pedlars' and Chimney Sweepers' Fees (Dublin Metropolitan Area) ... ..	4,200	4,904	8	2
	395	377	17	11
<b>TOTAL ...</b>	<b>£57,456</b>	<b>£60,868</b>	<b>15</b>	<b>7</b>

Dublin Metropolitan District Court Fees previously brought to account as Appropriations in Aid of this Vote have, since 1st October, 1926, been collectible through the District Court Vote.

Included in the expenditure is a sum of £326 14s. 3d. (£109 Subhead C., £213 10s. 0d. Subhead D., and £4 4s. 3d. Subhead N.) expended in the year 1925-26 on expenses of a delegation to the International Police Congress in the United States of America, but not accounted for until the Accounts for that year had been closed.

### GÁRDA SÍOCHÁNA REWARD FUND, 1926-27.

The appended statement shows the total receipts, proper to the Fund, which were credited in the year 1926-27; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1927.

	£	s.	d.		£	s.	d.
Balance from previous year	4,837	7	3	Payments during the year			
				1926-27 ... ..	2,506	19	6
Total amount credited in the period 1st April, 1926, to 31st March, 1927 ... ..				Balance at 31st March, 1927	9,537	18	8
	7,207	10	11				
	<u>£12,044</u>	<u>18</u>	<u>2</u>		<u>£12,044</u>	<u>18</u>	<u>2</u>

ÉINRÍ Ó FRIGHIL,

30th November, 1927.

*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, 1927, 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.
<b>OFFICE OF GENERAL PRISONS BOARD.</b>						
A.—Salaries, Wages, and Allowances ...	8,637	8,506 3 8	130	16 4	—	—
B.—Travelling and Incidental Expenses ...	350	172 15 2	177	4 10	—	—
<b>PRISONS, &amp;c.</b>						
C.—Pay and Allowances of Officers, including Uniform ...	80,700	72,658 1 11	8,041	18 1	—	—
D.—Victualling ...	14,000	11,210 19 0	2,789	1 0	—	—
E.—Clothing, Bedding, Furniture, &c. ...	4,500	3,142 16 9	1,357	3 3	—	—
F.—Medicines, Surgical Instruments, &c. ...	350	262 15 1	87	4 11	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c. ...	10,360	14,793 13 6	—	—	4,433	13 6
H.—Rent, &c. ...	285	264 0 4	20	19 8	—	—
I.—Escort and Conveyance ...	11,000	6,762 5 8	4,237	14 4	—	—
J.—Ordinary Repairs ...	2,800	1,992 17 3	807	2 9	—	—
JJ.—Alterations at Mountjoy Female Prison ...	1,500	1,505 13 2	—	—	5	13 2
K.—Fine Fund ...	5	5 0 0	—	—	—	—
L.—Travelling and Incidental Expenses ...	1,200	708 13 8	491	6 4	—	—
M.—Telegrams & Telephones...	450	369 9 6	80	10 6	—	—
N.—Maintenance of Children of Female Prisoners ...	13	22 11 5	—	—	9	11 5
O.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	10,500	9,455 19 0	1,044	1 0	—	—
P.—Gratuities to Prisoners ...	350	406 11 6	—	—	56	11 6
Q.—Contributions to Discharged Prisoners' Aid Societies ...	150	60 0 0	90	0 0	—	—
Q.1.—Purchase of Van ...	—	139 5 0	—	—	139	5 0
<b>GROSS TOTAL £</b>	<b>147,150</b>	<b>132,439 11 7</b>	<b>19,355</b>	<b>3 0</b>	<b>4,644</b>	<b>14 7</b>
<div> <div>Surplus of Gross Estimate over Expenditure. £14,710 8 5</div> <div>Surplus of Appropriations in Aid realized. £2,922 10 2</div> <div>Total Surplus to be surrendered. £17,632 18 7</div> </div>						
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>				
R—Appropriations in Aid ...	2,300	5,222 10 2				
<b>NET TOTAL £</b>	<b>144,850</b>	<b>127,217 1 5</b>				

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

Estimated daily average number of Prisoners	...	1,000
---	-----	-------

Actual daily average number of Prisoners	...	856
--	-----	-----

- A.—Estimated as closely as possible.
- B.—The cost of travelling was not as great as anticipated when Estimate was framed.
- C.—The necessity for the employment of the full complement of temporary staff did not arise during the year, and Bonus fluctuation.
- D.—Reduction in number of prisoners.
- E.—Reduction in number of prisoners. The Board have no longer control over the prices for materials under this and other Subheads, which are supplied by the Department of Posts and the Commissioners of Public Works, at prices arranged by these Departments.
- F.—Reduction in number of prisoners.
- G.—Excess due to abnormal industrial conditions which prevailed, and exceptional cost of coal. The Board of Works arrange the prices and supply coal charged for under this Subhead. Department of Finance letter S. 60/22/27.
- H.—Casual variation owing to alteration in the terms of tenancies.
- I.—The estimate was framed on the expenditure for 1924-25. The expenditure is mainly outside the control of the Board, being incurred in the first instance by the Garda Síochána.
- J.—The amount of repair work during the year proved less costly than anticipated, and some of the necessary work was not reached.
- JJ.—Slight excess on estimate. Department of Finance letter S. 60/22/27.
- K.—No variation.
- L.—The cost of transfers of officers and their number were less than anticipated.
- M.—Expenditure less than anticipated.
- N.—Maintenance of a second child, not provided for when Estimate was framed, caused the excess. Department of Finance letter S. 60/22/27.
- O.—Estimate was framed on the Reports from the Mental Hospitals and is outside the Board's control.
- P.—The gratuities paid proved greater than anticipated when the Estimate was framed. Department of Finance letter S. 60/22/27.
- Q.—No payments were made to the Borstal Association in respect of Inmates released from Borstal Institution.
- Q.1.—The purchase of this Van became necessary in order to replace an old worn-out Van. Department of Finance letter S. 44/4/26.
- R.—Abnormal sales of Firewood, due to coal shortage, account largely for the excess of Appropriations in Aid.

MACDERMOT,

*Vice-Chairman and Accounting Officer.*

OFFICE OF GENERAL PRISONS BOARD,

DUBLIN CASTLE,

30th November, 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 MAC CRAITH,

*Comptroller and Auditor-General.*



ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,  
*Dr.* for the Year ended 31st March, 1927. *Cr.*

	Agriculture.		Other Industries.		TOTAL.			Agriculture.		Other Industries.		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.	£	s. d.
Stocks in hand 1st April, 1926	478	4 4	7,156	15 4	7,634	19 8	Sales, 1926-27	832	7 11	15,599	6 11	16,431	14 10
Purchases, 1926-27	313	6 6	12,722	17 7	13,036	4 1	*Stocks in hand, 31st March, 1927.	493	10 4	6,552	11 11	7,046	2 3
Profit ...	534	7 5	2,272	5 11	2,806	13 4							
	£ 1,325	18 3	22,151	18 10	23,477	17 1		£ 1,325	18 3	22,151	18 10	23,477	17 1

\* Viz.:—Manufactory Materials, £4,913 13s. 8d.; Manufactured Goods, £1,284 4s. 8d.; Tools, £848 3s. 11d.

## RECONCILIATION WITH CASH ACCOUNT.

To Increase of Outstanding Debts due to Manufacturing Department—		By Increase of Outstanding Debts due by Manufacturing Department—	
£	s. d.	£	s. d.
From	£2,639 6 9	From	£1,031 16 2
*To	3,126 1 7	†To	2,515 10 5
	486 14 10		1,483 14 3
Excess of Cash Receipts over Payments	... 4,392 10 2	By Decrease of Stocks	... 588 17 5
		Profit as above	... 2,806 13 4
	£4,879 5 0		£4,879 5 0

\* Viz.:—Public Departments, £2,994 5s. 4d.; Other Persons, £131 16s. 3d.

† Viz.:—Public Departments, £632 17s. 6d.; Other Persons, £1,882 12s. 11d.

MACDERMOT, Accounting Officer.

## DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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	43,341	40,832 18 9	2,508 1 3	—
B.—Travelling and Subsistence	6,845	5,637 16 2	1,207 3 16	—
C.—Transfer Expenses ...	100	41 0 4	58 19 8	—
D.—Incidental Expenses ...	200	16 17 10	183 2 2	—
TOTAL ...£	50,486	46,528 13 1		—
Surplus to be surrendered ...			£ 3,957 6 11	

Extra Receipts payable to Exchequer:—

	Estimated.	Realized.
		£ s. d.
Fees received in Dublin Metropolitan District Courts	—	672 11 6
Miscellaneous ...	—	44 6 9

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

- A.—District Justices in a few instances deputed for each other, thereby obviating the necessity for appointing Deputies. Vacancies in the Office of the Dublin District Court remained unfilled and there was a fall in the Bonus payable on salaries.
- B.—The commuted travelling allowances estimated for District Justices which were based on a trial period of payment of actual travelling expenses did not prove to be as high as was anticipated. This Subhead also includes a sum of £45 2s. 11d. paid as travelling expenses to two members of the District Court Rule Making Committee.
- C.—In only one instance did the cost of a 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.

EXTRA RECEIPTS.—The sum of £672 11s. 6d. represents the amount of fees collected in cash in the Metropolitan area under the District Court (Fees) Order, 1926.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

30th November, 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.

SEOIRSE MAG CRAITH,

Comptroller and Auditor-General.



## SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT AND HIGH COURT OF SAORSTÁT ÉIREANN 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).

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 ...	66,833	28,225 7 5	38,607 12 7	—	—	—
A.1.—Salaries, Wages, and Allowances—						
<i>Original</i> ... Nil.						
<i>Supplementary</i> £35,118	35,118	33,929 1 4	1,188 18 8	—	—	—
B.—Scrivenery ...	3,847	1,541 13 10	2,305 6 2	—	—	—
C.—Incidental Expenses—						
<i>Original</i> ... £230						
<i>Supplementary</i> 50	280	234 10 5	45 9 7	—	—	—
D.—Telegrams and Telephones	235	195 8 11	39 11 1	—	—	—
E.—Compensation to District Probate Registrars ...	214	214 0 0	—	—	—	—
F.—Bankruptcy Costs of Official Assignee ...	120	15 15 9	104 4 3	—	—	—
G.—Stenography (Central Criminal Court) ...	600	442 2 8	157 17 4	—	—	—
<i>Deduct :—</i>	£ 107,247	64,798 0 4	42,448 19 8	—	—	—
Anticipated Savings on various Subheads ( <i>See Supplementary Estimate</i> ) ...	35,158	—	35,158 0 0	—	—	—
GROSS TOTAL :—						
<i>Original</i> ... £72,079						
<i>Supplementary</i> ... 10	72,089	64,798 0 4	7,290 19 8	—	—	—
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £7,290 19 8			
H.—Appropriations in Aid ...	3,055	4,360 12 9	Surplus of Appropriations in Aid realized. £1,305 12 9			
NET TOTAL :—			Total Surplus to be surrendered. £8,596 12 5			
<i>Original</i> ... £69,024						
<i>Supplementary</i> ... 10	£ 69,034	60,437 7 7				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	405 1 3

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

A., A.1. and B.—The saving on these Subheads was due to retirements consequent on the coming into operation of the Court Officers Act, 1926, and to the fall in the cost of living Bonus. Provision was made under Subhead A.1. in the Supplementary Estimate for the payment as from 1st September, 1926 (the date of the coming into operation of the Court Officers Act, 1926) of the Salaries, &c., formerly charged against Subheads A. and B.

C.—Travelling was below normal.

D.—Casual variation.

F.—Estimate conjectural.

G.—Variable nature of service.

H.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Bankruptcy : Percentages ...	3,000	4,360 12 9
Custodian of Enemy Property ...	5	—
Land Judge's Office : Duty on Estates ...	50	—
	£3,055	£4,360 12 9

Extra Receipts payable to Exchequer.—These receipts include sums of £131 10s. 7d., refund by Department of Posts and Telegraphs of excess Telephone Deposit, and of £273 10s. 8d., refund by British Clearing Office of expenses incurred in respect of clerical assistance to the Custodian of ex-Enemy Property during the years 1923-24, 1924-25, and 1925-26.

## EXTRA REMUNERATION (exceeding £50).

Three District Probate Registrars who are paid by fees, received sums of £83 10s. 0d., £54 15s. 0d., and £13 10s. 0d., respectively, in addition to compensation—for loss of fees—paid out of Subhead E. of this Vote.

A Junior Clerk received £383 11s. 3d. from the Vote for the Department of Industry and Commerce, and in respect of Bonus on this amount he was paid a sum of £90 from this Vote.

From the Vote for the Revenue Department a Junior Clerk received £625 9s. 5d. for services in that Department.

The Stenographer to the Central Criminal Court received £84 10s. 0d. from the Circuit Court Officers Vote.

This Account includes a sum of approximately £1,536 in respect of Staff on loan to other Departments.

EÍNIRÍ Ó FRICHIL,  
Accounting Officer.

30th November, 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.



## LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the LAND REGISTRY and of the REGISTRY OF DEEDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LAND REGISTRY.				
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	28,731	27,888 4 3	842 15 9	—
B.—Incidental Expenses ...	470	566 7 6	—	96 7 6
C.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922 ...	3,000	715 9 6	2,284 10 6	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances ...	19,497	19,202 8 8	294 11 4	—
E.—Incidental Expenses ...	80	58 18 0	21 2 0	—
F.—Transcription of Memorials	1,550	1,245 14 6	304 5 6	—
TOTAL ...	£ 53,328	49,677 2 5	3,747 5 1	96 7 6
Surplus to be surrendered ...			£3,650 17 7	

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

- A.—Vacancies remained unfilled for considerable periods and there was a fall in the cost of living Bonus.
- B.—Expenditure on postage was greater than had been anticipated. Excess sanctioned. (Department of Finance Minute S. 60/1/27 dated 7th July, 1927).
- C.—The estimate for this service was necessarily conjectural and the replacement of Settlement Deeds was not proceeded with as rapidly as had been expected.
- D.—Saving due to reduction in the cost of living Bonus.
- E.—Variable nature of service.
- F.—Saving due to a vacancy in the transcribing staff and to a fall in the cost of living Bonus.

## EXTRA REMUNERATION (exceeding £50).

Two Lower Executive Officers of the Registry of Deeds received £81 16s. 2d. and £96 18s. 11d. respectively from the Department of Finance Vote, and in respect of Bonus on these amounts they were paid sums of £24 6s. 6d. and £29 9s. 4d. respectively from this Vote.

Two copyists (35s.—2s.—55s. per week), two Clerks, unestablished (30s. to 32s. 6d. per week), and two Messengers (25s.—1s.—29s. per week) received British Army Pensions of £88, £88 5s. 5d., £87 9s. 4d., £92 10s. 0d., £54 and £67 14s. 4d. respectively.

From the Vote for Army Pensions one Clerk (unestablished) received £81 in respect of a Military Service Pension.

This account includes a sum of approximately £1,361 in respect of Staff on loan to other Departments.

The Account for the Ordnance Survey includes a sum of approximately £1,798 in respect of Staff on loan to Land Registry.

ÉINRÍ Ó FRIGHIL,

*Accounting Officer.*

30th November, 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.*



## CIRCUIT COURT OFFICERS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	60,991	33,097 6 11	27,893 13 1	—
AA.—Salaries— Original Nil Supplementary... £24,700	24,700	23,121 9 1	1,578 10 11	—
B.—Allowances ...	13,636	5,487 2 10	8,148 17 2	—
BB.—Allowances— Original Nil Supplementary... £15,360	15,360	12,441 7 3	2,918 12 9	—
C.—Travelling, &c., Expenses...	4,700	3,490 10 2	1,209 9 10	—
CC.—Travelling, etc., Expenses— Original Nil Supplementary ... £750	750	135 2 9	614 17 3	—
D.—Expenses of Revision ...	260	210 0 0	50 0 0	—
<i>Deduct :—</i>	£ 120,397	77,982 19 0	42,414 1 0	—
Anticipated Savings on various Subheads ... (See Supplementary Estimate)	37,019	—	37,019 0 0	—
GROSS TOTAL—				
Original ... £79,587 Supplementary ... 3,791	83,378	77,982 19 0	5,395 1 0	—
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,395 1 0	
E.—Appropriations in Aid— Original ... £5,075 Supplementary ... 1,341	6,416	6,588 11 6	Surplus of Appropriations in Aid realized. £172 11 6	
NET TOTAL—			Total Surplus to be surrendered. £5,567 12 6	
Original ... £74,512 Supplementary ... 2,450	76,962	71,394 7 6		

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

- A. and B.—The savings on these Subheads were due to the fact that the Court Officers Act, 1926, abolished as from the 1st September, 1926, the positions of Clerk of the Crown and Peace, Registrar, Local Registrar in Bankruptcy, Deputy Registrar in Bankruptcy, and Process-server, and in consequence, payment of these salaries was made in respect of a period of five months only. The method of payment for clerical assistance by way of allowances to Clerks of the Crown and Peace ceased as from 1st September, 1926.
- AA. and BB.—Savings on these Subheads arose owing to the amounts coming in course of payment in respect of salaries of staffs in County Registrars' Offices and of salaries of Summons-servers being less than anticipated. Savings were also due to the fall in the cost of living Bonus.
- C.—Owing to the operation of the Court Officers Act, 1926, the provision made for the payment of travelling expenses of Registrars, Clerks of the Crown and Peace, Valuers, etc., was required for a period of five months only.
- CC.—Sufficient information was not available to form a reliable basis for the purpose of an estimate, and some claims for recoupment were not received until after the close of the financial year.
- D.—Provision made for the hearing of Appeals under Section 16 of the Electoral Act, 1923, was not required.
- E.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
Jurors' Lists	...	...	...	2,900	2,907	12	11
Voters' Lists	...	...	...	1,381	1,381	12	6
Bankruptcy Fees	...	...	...	225	202	11	0 (a)
Fees : Publicans' Licences	...	...	...	1,700	1,700	0	0
Execution of Court Orders	...	...	...	210	396	15	1 (b)
				£6,416	£6,588	11	6

(a) Estimate based on receipts in previous two years which were abnormal.

(b) No reliable data available on which estimate could be based.

The Account of the Department of Industry and Commerce includes the sum of £54 16s. 10d. in respect of an officer on loan to the Circuit Court Office, Cork.

ÉINRÍ Ó FRIGHIL,  
*Accounting Officer.*

30th November, 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.*



## PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	5,930	5,690 5 9	239 14 3	—
B.—Incidental Expenses ...	70	84 19 1	—	14 19 1
TOTAL ...£	6,000	5,775 4 10	239 14 3	14 19 1
Surplus to be surrendered ...			£224 15 2	

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

- A.—Savings chiefly due to (1) non-filling of vacancy in the post of Deputy Keeper of the Records (£74); (2) a Second Class Searcher died on 8th September, 1926, and his post was not filled (£34); (3) a Temporary Workman died on 8th April, 1926, and his post was not filled, but the scale of the remaining four men was improved as from 28th May, 1926 (£17); (4) Casual and fractional excess of Vote over Expenditure (£3); (5) Bonus saving due to vacancies as above and to fall in the rate (£110).
- B.—Excess of expenditure due to the purchase of Manuscripts at the Lindsay Sale at a cost of £30 10s. 0d. (Sanctioned by Department of Finance Minute S. 46/11/27 of 9th February, 1927). The expenditure under this Subhead would otherwise have been less than the sum voted.

## EXTRA REMUNERATION (exceeding £50).

The Assistant Keeper received a sum of £61 3s. for acting as Examiner to the Department of Education (Secondary Branch).

One Clerical Officer, on loan to the Department of Finance, received a special allowance from that Department amounting to £64 19s. 4d. (Bonus on allowance being paid by the Public Record Office).

JAMES F. MORRISSEY,

*Accounting Officer.*

9th December, 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.*

## CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	3,117	3,072 1 7	44 18 5	—
B.—Law Costs ...	40	4 11 3	35 8 9	—
C.—Travelling and Incidental Expenses, including Telegrams and Telephones ...	40	24 16 10	15 3 2	—
GROSS TOTAL ...£	3,197	3,101 9 8	95 10 4	—
			Surplus of Gross Estimate over Expenditure. £95 10 4	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. 14s. 2d.	
D.—Appropriations in Aid ...	48	48 14 2		
NET TOTAL ...£	3,149	3,052 15 6	Total Surplus to be surrendered. £96 4 6	
			Estimated	Realized
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			—	40 10 0

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

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

THOMAS BODKIN,

*Secretary and Accounting Officer.*

26th July, 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.*



# DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	84,535	81,088 5 2	3,446	14 10	—	—
B.—Travelling, &c., of Inspectors	9,550	8,397 9 3	1,152	10 9	—	—
C.—Salaries of Auditors ...	10,550	10,369 3 0	180	17 0	—	—
D.—Travelling, &c., of Auditors	3,200	1,706 8 0	1,493	12 0	—	—
E.—Expenses in connection with International Congresses ...	168	16 12 11	151	7 1	—	—
F.—Inquiries ...	1,200	588 19 4	611	0 8	—	—
G.—Vaccine Lymph Supply ...	1,500	1,428 18 9	71	1 3	—	—
H.1.—Incidental Expenses ...	1,370	670 17 5	699	2 7	—	—
H.2.—Telegrams and Telephones	589	293 1 3	295	18 9	—	—
I.—Grant under Supreme Court of Judicature (Ireland) Act, 1907 (Grant in Aid)	7,352	7,352 0 0	—	—	—	—
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,700	24,650 7 1	49	12 11	—	—
MISCELLANEOUS GRANTS.						
K.—Child Welfare, Schools for Mothers, &c. ...	15,530	15,415 6 6	114	13 6	—	—
L.—Medical Treatment, &c., of School Children ...	1,700	861 19 1	838	0 11	—	—
M.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	5,700	5,353 2 7	346	17 5	—	—
N.—Welfare of the Blind ...	7,400	7,162 14 10	237	5 2	—	—
O.—Treatment of Tuberculosis	45,000	40,062 14 3	4,937	5 9	—	—
P.—Treatment of Venereal Diseases ...	7,300	6,445 10 6	854	9 6	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<b>HOUSING, &amp;c., GRANTS.</b>						
Q.—Grants to Local Authorities &c., under Housing (Ireland) Act, 1919 ...	2,000	2,011 15 0	—		11 15 0	
R.—Grants to Municipal Authorities under Government Housing Scheme ...	20,000	4,439 19 7	15,560	0 5	—	
S.—Grants to Persons and local Authorities building or re-constructing Dwelling Houses ...	326,000	250,000 0 0	76,000	0 0	—	
<b>GROSS TOTAL ...£</b>	<b>575,344</b>	<b>468,315 4 6</b>	<b>107,040</b>	<b>10 6</b>	<b>11 15 0</b>	
<b>Deduct :—</b>	<b>Estimated.</b>	<b>Realized.</b>	<b>Surplus of Gross Estimate over Expenditure.</b>			
			<b>£107,028 15 6</b>			
T.—Appropriations in Aid ...	13,455	17,222 14 5	<b>Surplus of Appropriations in Aid realized.</b>			
			<b>£3,767 14 5</b>			
<b>NET TOTAL ...£</b>	<b>561,889</b>	<b>451,092 10 1</b>	<b>Total Surplus to be surrendered.</b>			
			<b>£110,796 9 11</b>			
			<b>Estimated.</b>		<b>Realized.</b>	
			<b>£ s. d.</b>		<b>£ s. d.</b>	
Extra Receipts payable to Exchequer ...			—		765 5 5	

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

- A.—In the case of three temporary Inspectors acting as Local Government Commissioners the salaries provided did not fall as a charge against the Vote. Retirement of a Medical Inspector, reduction of temporary Clerical Staff, and fall in Bonus rate.
- B.—The saving is mainly due to the withdrawal as from 1st October, 1925, of the 25 per cent. temporary increase in subsistence rates. Only an approximate forecast of the consequent fall in the year's expenditure could be arrived at at the time the Estimate was prepared.
- C.—Resignation of an Auditor and fall in Bonus rate.
- D.—The saving is attributable to the greater centralisation of the Auditors' work consequent on the abolition of Rural District Councils, and to the cause indicated under Subhead B.
- E.—The proposal to send a delegate to the International Roads Congress was not proceeded with, and the subscription to the International Office of Public Health did not mature for payment in the year.
- F.—Expenditure is mainly dependent on the activities of Local Authorities in promoting Improvement Schemes under the Public Health, &c., Acts. The number of such schemes was smaller than anticipated.
- G.—Estimated as closely as practicable.



- H.1.—Provision for expenses incidental to the administration of the Local Authorities (Combined Purchasing) Act, 1925, was included for the first time and, as the operation of the Act was in its initial stage, only a tentative estimate was possible. There was a saving also in travelling expenses of Office Staff and Roads Advisory Committee which were abnormally low.
- H.2., M. and N.—Expenditure was estimated as closely as practicable on the information available.
- L.—Provision was considered necessary for an extensive Scheme in Dublin, but arrangements were postponed.
- O. and P.—There has been considerable delay in the adoption of Schemes by certain County and County Borough Councils in cases where provision for the services was deemed necessary.
- Q.—The excess, due to a slight underestimate, was sanctioned by Department of Finance Minute S.60/8/27 of 26th February, 1927.
- R.—The unexpended balance represents savings effected in the allocated shares of several Local Authorities in the Grant and also the shares of Local Authorities who were unwilling to avail of the terms offered to them under the Scheme.
- S.—Housing Schemes of Local Authorities did not progress as rapidly as was expected and the bulk of grants are payable only when the erection of houses is completed. Part of the delay was due to the difficulties experienced in securing loans.
- T.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Auditors' salaries to be repaid by Local Bodies ...	5,500	6,201 8 6
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies ...	700	717 6 2
(c) Fees for renewal of Licences to Private Lunatic Asylums ...	255	259 10 0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of Roads Act, 1920 ...	7,000	7,245 11 11
(e) Salaries of Officers acting temporarily as Local Government Commissioners, etc. ...	—	2,794 18 2
(f) Casual Receipts ...	—	3 19 8
	<u>£13,455</u>	<u>£17,222 14 5</u>

- (a) Surplus represents fees collected in respect of arrears of Audits overtaken.
- (d) The travelling expenses of Roads Inspectors were greater than anticipated.
- (e) The departmental salaries of these Officers which are charged to Subheads A. and C., are refunded and brought to credit as shown.

Extra Receipts.—This amount includes £760 4s. 1d. collected from Local Bodies in pursuance of Section 10 of the Local Authorities (Combined Purchasing) Act, 1925, (Finance Minute, F.5/16/25 of 23rd February, 1927).

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

A Higher Executive Officer (£400-£500) received from the Vote for Temporary Commissions a sum of £66 6s. 1d. for acting as Secretary to the Greater Dublin Commission, and a Messenger (25s.-29s.) received £71 as pension from the Vote for Army Pensions.

This Account includes a sum of approximately £3,916 in respect of salaries of Officers temporarily on loan to other Departments.

E. P. McCARRON,

*Accounting Officer.*

DEPARTMENT OF LOCAL GOVERNMENT  
AND PUBLIC HEALTH,

30th November, 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.*



## GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ... ..	16,479	15,454 5 0	1,024 15 0	—
B.—Travelling Expenses ... ..	200	336 12 2	—	136 12 2
C.—Superintendent and District Registrars ... ..	5,150	5,054 14 2	95 5 10	—
D.—Legal Expenses ... ..	10	2 2 0	7 18 0	—
E.—Incidental Expenses ... ..	149	165 2 7	—	16 2 7
GROSS TOTAL ... ..	£ 21,988	21,012 15 11	1,127 18 10	152 14 9
Deduct :—			Surplus of Gross Estimate over Expenditure. £975 4 1	
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £6,582 1 0	
F.—Appropriations in Aid ... ..	8,000	14,582 1 0	Total Surplus to be surrendered. £7,557 5 1	
NET TOTAL ... ..	£ 13,988	6,430 14 11		

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

- A.—The saving is due mainly to the lapsing of the Registrar-Generalship as a salaried post as from May, 1926.
- B.—The sum allowed was insufficient to cover the cost of the amount of inspection work found to be necessary. The excess is met out of savings on Subhead A. under Department of Finance sanctions dated 29th November, 1927, and 12th December, 1927.
- C.—The saving is due to the fact that the Fees, etc., of Superintendent Registrars—based on the number of Births, Deaths and Marriages registered—fell short of the average yearly expenditure for this item.
- D.—The expenditure depends mainly on the number of prosecutions for non-compliance with the provisions of the Registration Acts and is impossible to forecast.

E.—The expenditure under this Subhead consists of a large number of petty items for which it is difficult to estimate. The excess, which is mainly due to the authorized increase in wages of the casual labourer, is covered by savings on Subhead A. under Department of Finance sanctions dated 4th February, 1927, and 29th November, 1927.

F.—The number of applications for Sealed Certified Copies of Entries of Births, etc., required under the U.S.A. Immigration Laws continued in excess of anticipations with a consequent heavy realization of fees from this source.

The Accounts of other Departments include the sum of £1,869 11s. 8d., salaries of Officers on loan to this Department. An Officer was loaned from this Department at a salary of £540 4s. 11d.

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

Three members of the Clerical Staff received amounts totalling £65 5s. 0d., £62 15s. 6d., and £61 3s. 0d., respectively, by way of overtime pay, in addition to their salaries.

E. P. McCARRON,

*Registrar-General, Accounting Officer.*

GENERAL REGISTER OFFICE, DUBLIN,

19th December, 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, 1927, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	12,957	12,622 2 6	334 17 6	—
B.—Vittualling (Net), &c. ...	3,964	3,627 2 5	336 17 7	—
C.—Uniforms, Clothing for Patients, &c. ...	1,083	776 7 10	306 12 2	—
D.—Medicines, Surgical Instruments, &c. ...	40	36 3 9	3 16 3	—
E.—Escort and Conveyance of Patients ...	30	10 7 1	19 12 11	—
F.—Allowances to Patients and Gratuities on Discharge	30	19 17 0	10 3 0	—
G.—Incidental Expenses ...	300	153 8 4	146 11 8	—
H.—Telegrams and Telephones ...	150	145 15 7	4 4 5	—
GROSS TOTAL ...£	18,554	17,391 4 6	1,162 15 6	—
FARM AND GARDEN : Receipts £542 8 2 Expenditure 413 0 1			Surplus of Gross Estimate over Expenditure £1,162 15 6	
Surplus applied in reduction of charge against Subhead B. ...£129 8 1			Surplus of Appropriations in Aid realized. £187 2 9	
	Estimated.	Realized.		
1.—Appropriations in Aid ...	3,955	4,142 2 9	Total Surplus to be surrendered. £1,349 18 3	
NET TOTAL ...£	14,599	13,249 1 9		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	10 0 0	8 2 6
Number of Criminal Lunatics estimated for ...		140
Daily Average number of Criminal Lunatics maintained		136

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

- A.—Due (1) to Bonus on salaries being less than estimated owing to decrease in cost of living figure for part of year; also (2) to post of Shoemaker Attendant not being filled up on a vacancy.
- B.—Due to cost of rations being less than estimated. Also average number of patients being less than estimated. The surplus on Farm and Garden was £70 11s. 11d. less than estimated.
- C.—Due to prices being less, and average number of patients being less than estimated.
- D.—Casual variation.
- E.—Due to number of transfers being less than estimated.
- F.—Due to the number of gratuities on discharge being less than estimated.
- G.—Due to supplies of free tobacco from Customs and Excise Authorities.
- H.—Casual variation.
- I.—Due to receipts on account of Northern Ireland patients being greater than estimated.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants and Fitter for rations ...	1,014	828 14 11
Repayment from Government of Northern Ireland ...	2,941	3,313 7 10
	£3,955	£4,142 2 9

T. J. CONSIDINE,  
*Accounting Officer*

7th September, 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*



## NATIONAL HEALTH INSURANCE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927 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 1925 (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 ... ..	83,477	79,109 8 9	4,367 11 3	—
AA.—Actuary ... ..	400	306 0 0	94 0 0	—
B.—Travelling ... ..	8,488	7,709 16 0	778 4 0	—
C.—Special Inquiries and Services ... ..	10	—	10 0 0	—
D.—Insurance Stamps ... ..	550	258 8 1	291 11 11	—
E.—Incidental Expenses ... ..	261	116 13 0	144 7 0	—
F.—Telegrams and Telephones	405	380 16 8	24 3 4	—
<b>CONTRIBUTIONS, BENEFITS, &amp;c.</b>				
<i>I. Statutory Contributions.</i>				
G.1.—Medical and Sanatorium Benefits (Grants in Aid)	38,500	27,424 0 0	11,076 0 0	—
G.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid)				
Original ... £143,500				
Supplementary 14,500	158,000	158,000 0 0	—	—
<i>II. Special Grants.</i>				
H.—Expenses of Members of Insurance Committees...	360	360 0 0	—	—
I.—Medical Certification and District Medical Referees				
Original ... Nil				
Supplementary £750	750	745 16 7	4 3 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
K.—Losses ... ..	—	100 0 0	—	100 0 0
<i>Deduct :—</i>	£ 291,201	274,510 19 1	16,790 0 11	100 0 0
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	15,160	—	15,160 0 0	—
GROSS TOTAL :—				
Original ... £275,951				
Supplementary 90	276,041	274,510 19 1	1,630 0 11	100 0 0
<i>Deduct :—</i>	Estimated	Realized.	Surplus of Gross Estimate over Expenditure.	
J.—Appropriations in Aid—			£1,530 0 11	
Original ... £1,600			Surplus of Appropriations in Aid realized.	
Supplementary 80	1,680	1,680 10 1	10s. 1d.	
NET TOTAL :—			Total Surplus to be surrendered.	
Original ... £274,351			£1,550 11 0	
Supplementary 10	274,361	272,830 9 0		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ... ..			2,300	30,237 10 3

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

- A.—Savings due to reduction in cost of living figure and to the non-filling of vacancies arising in the staff.
- AA.—Expenditure 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. The estimate is supplied by the British Government Actuary's Department.
- B.—Saving due to the fact that less travelling was undertaken than was anticipated when the Estimate was framed.
- C.—No Special Inquiries.
- D.—Saving due to the fact that the cost of the manufacture of Health Insurance stamps was not so great as anticipated. 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.
- F.—It was not possible to estimate beforehand the precise amount required under this Subhead.
- G.I.—The State Grant on contributions of insured persons is provided under this Subhead and is drawn from the Vote in January and July each year. The stamped contribution cards of insured persons do not reach this Department until some considerable time after the expiration of the period estimated for, and it has been found that in respect of the period January, 1922, to December, 1925, the State Grant provided was excessive. In order to adjust the sums overdrawn from the Vote up to the insurance period ended 31st December, 1925, the sum due to be drawn in January, 1927, was reduced, and this accounts for the large saving under this Subhead.



K.—Losses.—Misappropriation by late Officer of Outdoor Staff of Insurance contributions received by him amounting to £100. A warrant for the arrest of the Officer was issued, but it has not been executed as his whereabouts are unknown. The amount is written off under Department of Finance authority E. 41/1/25 of 7th August, 1926.

## EXTRA RECEIPTS.

	£	s.	d.
Amount received from British Treasury (Pension Liability) for financial year 1925-26 in respect of the Administration Expenses in connection with General Practitioner Treatment Scheme for British ex-Service men resident in Saorstát Éireann ...	144	0	9
Cost of Administration of the Military Forces (International Arrangements) Insurance Fund for Year, 1925 ...	3,410	16	6
Refund by Government of Northern Ireland of cost of work done during the period March, 1922, to September, 1926, in connection with the apportionment of the Irish National Health Insurance Fund ...	23,628	7	9
Cost of Central Administration for Year 1926 of :—			
Irish Exempt Persons Fund ...	£61	19	6
Irish Migratory Labourers Fund ...	3	0	
Approved Societies (Officers) Guarantee Fund	14	9	4
	76	11	10
Deposit Contributors Fund—Overpaid to Exchequer	7	18	4
		68	13 6
Cost of Administration of the District Medical Referee Scheme for period 1st February, 1925, to 31st March, 1926 ...	2,985	11	9
TOTAL ...	£30,237	10	3

## EXTRA REMUNERATION (exceeding £50).

An allowance of £75 was paid to a Higher Executive Officer in respect of his services as Secretary to Committee on Health Insurance and Medical Services.

A Divisional Inspector received an allowance of £50 for his services as Director of Broadcasting, and £21 in professional fees from the Vote for Wireless Broadcasting.

This Account includes a sum of £3,048 approximately in respect of salaries, etc. of staff temporarily lent to other Departments.

J. A. GLYNN,

Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,

23rd December, 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.

## HOSPITALS AND CHARITIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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, 1927.

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, 1927, 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 ...	84,417	81,830 16 9	2,586 3 3	—	
A. 2.—Travelling ...	435	204 5 8	230 14 4	—	
A. 3.—Legal Expenses ...	738	699 15 6	38 4 6	—	
A. 4.—Rent ...	191	190 8 6	11 6	—	
A. 5.—Incidental Expenses	1,105	1,087 7 10	17 12 2	—	
A. 6.—Telegrams and Telephones ...	464	478 9 9	—	14 9 9	
A. 7.—National Programme Conference ...	—	3 18 0	—	3 18 0	
A. 8.—Galway University Conference ...	—	3 18 8	—	3 18 8	
INSPECTION, ORGANIZATION, ETC.					
B. 1.—Salaries ...	65,041	61,707 11 3	3,333 8 9	—	
B. 2.—Travelling and Incidental Expenses ...	27,070	22,211 9 8	4,858 10 4	—	
GROSS TOTAL ...£	179,461	168,418 1 7	11,065 4 10	22 6 5	
			Surplus of Gross Estimate over Expenditure. £11,042 18 5		
Deduct :—			Surplus of Appropriations in Aid realized. £198 13 11		
C.—Appropriations in Aid ...	1,615	1,813 13 11			
NET TOTAL ...£	177,846	166,604 7 8	Total Surplus to be surrendered. £11,241 12 4		

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

- A. 1.—Savings due to vacancies in staff and to reduction in cost of living Bonus.
- A. 2.—Owing to pressure of other duties the normal visitation of Training Colleges and National Schools by the Minister and Higher Officials was practically suspended.
- A. 3.—No expenditure on legal matters arose during the year in the Secondary Branch although provision was made in the Estimates to cover any cases that might arise on the Winding-up Order relating to the Funds of the late Intermediate Commissioners.

A. 4., A. 5.—Casual savings.

A. 6.—The charges for Telephone Services exceeded anticipations owing to the provision of additional Telephone facilities during the year.

The expenditure includes an arrear of £4 13s. 9d. in respect of upkeep at 1 Hume Street prior to the taking over of the Telephone Service by the Department of Posts and Telegraphs. Department of Finance S. 53/5 /26 of 2/12/26.

A. 7.—The payment under this head represents a small arrear in respect of the National Programme Conference held in 1925-26. It has been sanctioned by the Department of Finance, under whose instructions the special Subhead has been opened. Department of Finance E. 47/4/25 of 22/6/26.

A. 8.—This Subhead has been opened under instructions from the Department of Finance to account for expenditure on Galway University Conference. Department of Finance, F. 87/1/25 of 10/8/26.

B. 1.—The saving under this head is due to the same causes noted under A.1., viz., vacancies in staff and reduced rate of cost of living Bonus.

B. 2.—Saving due to vacancies in staff and to the postponement of the scheme for re-arranging the Inspection Districts (Primary Branch).

C.—The receipts from Miscellaneous sources exceeded expectations. The details of all receipts are as follows :—

#### APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Amount payable for services of a Commercial Teacher	150	150	0	0
Receipts from Church Temporalities Fund ...	1,460	1,460	0	0
Refunds from Miscellaneous sources, viz. :—				
In respect of an officer on loan ...		68	11	11
Rents in respect of premises occupied by Department of Posts and Telegraphs ...		105	8	8
Refund by Director of Tailteann Games in respect of use of Marlborough Hall ...	5	18	10	0
Refund by Ministry of Finance for Northern Ireland in settlement of arrears of civil pay of two Officers of the late Intermediate Board ...		11	3	4
	£1,615	£1,813	13	11

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

A. 1.—One Junior Executive Officer (Acting Higher Executive Officer) on loan to the Department of Finance, received from the Vote for that Department an allowance amounting to £183 6s. 5d. A Watchman received £70 4s. 0d. as pension from the Vote for Superannuation and Retired Allowances.

B. 1.—An Inspector (Secondary Branch) acting on Local Appointments Commission received allowances amounting to £52 0s. 3d. from the Vote for the Civil Service Commission; and a Junior Inspector (Technical Instruction Branch) received £38 10s. 0d. from the Vote for Secondary Education, and £16 10s. from the Vote for the Civil Service Commission for acting as Examiner.

This Account includes a sum of £372 17s. 6d. in respect of salary and Bonus of a Higher Executive Officer (Technical Instruction Branch) lent to the Department of Finance.

SEÓSAMH Ó NEILL,

*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
13th December, 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, 1927, 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 ...	72,110	71,080 3 8	1,029 16 4	—
A.2.—Prizes and Grants ...	1,350	859 0 0	491 0 0	—
A.3.—Preparatory Colleges ...	17,000	1,609 6 4	15,390 13 8	—
A.4.—Expenses in connection with the late Marlborough Street Training College ...	—	574 10 0	—	574 10 0
MODEL SCHOOLS.				
B.1.—Central Model Schools ...	1,145	1,124 1 6	20 18 6	—
B.2.—Metropolitan, District, and Minor Model Schools	2,307	2,233 11 2	73 8 10	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,093,000	3,085,782 12 3	7,217 7 9	—
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 ...	19,000	11,774 8 2	7,225 11 10	—
C.3.—Expenses of Teachers attending Instructional Courses in Irish ...	25,000	28,266 19 10	—	3,266 19 10
C.4.—Retiring Gratuities ...	350	—	350 0 0	—
C.5.—Incidentals ...	1,761	1,623 7 6	137 12 6	—

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.6.—Free Grants of School Requisites ...	300	540 12 6	—	240 12 6
C.7.—Evening Elementary Schools ...	5,500	9,461 9 1	—	3,961 9 1
C.8.—Junior Assistant Mistresses, Workmistresses, etc.	232,500	230,451 7 7	2,048 12 5	—
C.9.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-offices ...	14,000	13,627 12 4	372 7 8	—
C.10.—Equipment Grants, etc.	200	127 12 4	72 7 8	—
C.11.—Teachers' Residences ...	3,900	3,174 16 1	725 3 11	—
D.—SUPERANNUATION, ETC., OF TEACHERS (GRANTS IN AID) ...	57,165	57,165 0 0	—	—
GROSS TOTAL ... £	3,546,588	3,519,476 10 4	35,155 1 1	8,043 11 5
			Surplus of Gross Estimate over Expenditure. £27,111 9 8	
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £1,274 13 6	
E.—APPROPRIATIONS IN AID ...	750	2,024 13 6	Total Surplus to be surrendered. £28,386 3 2	
NET TOTAL ... £	3,545,838	3,517,451 16 10		

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

- A.1.—The number of students in Training Colleges fell short of expectations. It is not possible to ascertain when the Estimates are in course of preparation the precise number of students likely to enter the Training Colleges, and, accordingly, casual fluctuations must be expected.
- A.2.—The Grants to Irish Training Colleges for Summer Courses (old regulations) were much less than anticipated.
- A.3.—When the Estimates were prepared, it was hoped that a number of the new Preparatory Colleges would be ready for students in the Autumn of 1926, but owing to unexpected difficulties premises were not ready for occupation until early in 1927, when two Colleges came into operation.



- A.4.—This Subhead was opened under instructions from the Department of Finance to account for payments arising on the settlement of certain claims in connection with the occupation of Marlborough Hall by British Military Forces. Department of Finance S. 11/1/26 of 30th March, 1927.
- B.1.—Casual variation.
- B.2.—Owing to the death of the grantor, rent in respect of a Model School amounting to £32 was not claimed. Casual fluctuations under other heads also arose.
- C.1.—Bad weather, epidemic sickness, etc., have an injurious effect upon the attendance of children at school, and in view of the magnitude of this Subhead a very slight decline in attendance during the year has an appreciable effect on payments. The saving indicated on a total estimated sum of £3,093,000 is accordingly a casual fluctuation.
- C.2.—Provision was made for a new class of Pupil Teachers, but in many cases claims were received too late to be dealt with in the financial year, while in other cases the investigation of claims was not completed before the close of the year.
- C.3.—It was found that a greater number of Teachers attended these special courses than was anticipated, resulting in increased expenditure. The excess on the Subhead has been sanctioned by the Minister for Finance. Department of Finance S. 20/4/26 of 9th February, 1927.
- C.4.—Provision was made to meet two claims which were expected to mature, but no claim was received.
- C.5.—The preliminaries in regard to a number of applications for van services had not been completed within the year.
- C.6.—As explained in the notes to the Account for 1925-26, a number of claims provided for in that year were outstanding at the close of the year, resulting in a saving. As these claims fell for payment in 1926-27, an excess on the Subhead was unavoidable, and the special sanction of the Minister for Finance for the excess was obtained. Department of Finance S. 60/35/26 of 14th December, 1926.
- C.7.—The desire of young persons to improve their education is reflected in the attendance at Elementary Evening Schools. During 1926-27 a marked increase in numbers was manifested, and the consequent excess expenditure was authorized by the Minister for Finance. Department of Finance S. 60/35/26 of 14th December, 1926.
- C.8.—Provision (£500) was made in the Estimate for Employers' contributions under the Unemployment Insurance Acts 1920 and 1924, but as Junior Assistant Mistresses have been excepted from the operation of these Acts by the Unemployment Insurance Act, 1926, no payments under this head were issued. The balance of the saving is attributed to casual variations as noted under C.1.
- C.9.—Casual variations. The grants are dependent on average attendance of pupils and local contributions.
- C.10.—The regulations governing equipments have been revised and issues under the old rules were discontinued.
- C.11.—A number of claims were outstanding at the close of the year and in a number of cases grants were withheld owing to failure to comply with the regulations.
- E.—An arrangement was come to during the year under which the Ministry for Education for Northern Ireland undertook to make refunds in connection with Diploma Bonuses of certain teachers serving in Great Britain and Northern Ireland who were trained in Saorstát Colleges (Department of Finance S. 20/1/25 of 24th January, 1925, S. 20/1/25 of 29th June, 1926, S. 18/12/24 of 12th October, 1927). Under this arrangement the sum of £711 7s. 10d. was brought to account under this Subhead. Further, as two Preparatory Colleges were opened towards the close of the year £579 1s. 0d. was received as fees from students.

## APPROPRIATIONS IN AID.

					Estimated.	Realized.		
					£	£	s.	d.
Fees from candidates for admission to Training Colleges ...					450	429	0	0
Miscellaneous Receipts :—								
Refunds from Northern Ireland	...	...	...	...	300	711	7	10
Preparatory College Fees	...	...	...	...		579	1	0
Sundry recoveries	...	...	...	...		305	4	8
					£750	£2,024	13	6

## 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,

17th December, 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 1926-27.

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

—	War Loan Stock 1929-47.			5 Per Cent. Compensation Stock.			Number of Saving Certificates (15s. 6d.).
	£	s.	d.	£	s.	d.	
Carlisle and Blake Fund (including late Corballis Fund) ...	2,190	0	0	—			130
Worship Fund ...	40	14	8	—			—
Killury or Nelan Fund ...	450	0	0	—			260
Reid Fund ...	7,533	7	5	400	0	0	630
	£10,214	2	1	£400	0	0	1,020



SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT and INCREMENTS OF SALARY TO SECONDARY SCHOOL TEACHERS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Capitation Grant (including Teachers' Salaries Grant) ... ..	167,000	147,990 19 6	19,009 0 6	—
A.2.—Laboratory Grants for Day Secondary Schools	14,000	12,488 15 0	1,511 5 0	—
A.3.—Grant for Irish and Bilingual Schools ...	2,500	1,995 11 0	504 9 0	—
A.4.—Bonus for Choirs and Orchestras ... ..	1,000	991 13 9	8 6 3	—
B.—Increments of Salaries Grant ... ..	103,000	99,968 1 7	3,031 18 5	—
C.—Examinations ... ..	7,000	5,708 9 5	1,291 10 7	—
D.—Scholarships ... ..	6,000	4,820 0 0	1,180 0 0	—
E.—Summer Courses of Instruction for Secondary Teachers ... ..	4,000	2,992 4 1	1,007 15 11	—
F.—Grant towards publication of Irish Text Books ...	4,000	266 15 5	3,733 4 7	—
GROSS TOTAL ...£	308,500	277,222 9 9	31,277 10 3	—
			Surplus of Gross Estimate over Expenditure. £31,277 10 3	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid—	36,600	36,669 17 5	Surplus of Appropriations in Aid realized. £69 17 5	
NET TOTAL ...£	271,900	240,552 12 4	Total Surplus to be surrendered. £31,347 7 8	

Estimated.	Realized.
£	£ s. d.
—	381,112 0 4

Extra Receipts payable to Exchequer ...

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

- A.1.—Saving due to the large number of pupils who failed to make the required number of attendances, or to pass the prescribed entrance examination, either of which rendered them ineligible for Grant.
- A.2.—Saving due to the number of pupils who qualified for Grant being less than was anticipated owing to the reasons stated in A.1 above.
- A.3.—Saving occurred through a smaller number of schools being eligible for Grant than was anticipated.
- A.4.—Casual variation.
- B.—The quotas of teachers, which depend on the number of recognised pupils referred to in A.1 above, were less than anticipated.
- C.—Saving due to a smaller number of students having presented themselves for examination than was anticipated, and to a revision of the time table arrangements.
- D.—Saving represents value of Scholarships and Renewals of Scholarships relinquished through students having become ineligible.
- E.—Saving due to the number of teachers who attended the Summer Courses being less than was anticipated.
- F.—Saving due to the fact that owing to necessary operations of reading MSS., printing, etc., none of the text books reached the publishers until April, 1927, and the printing bills were not received within the financial year.
- G.—Surplus due to unexpected receipts from sales of publications and to the refund of a sum of £30 in respect of an overpayment made in a prior year.

APPROPRIATIONS IN AID.					Estimated.	Realized.		
					£	£	s.	d.
Repayment of Advances and Examination Fees of								
Students	...	...	...	...	1,210	1,204	0	4
Sum payable out of Local Taxation (Customs and Excise)								
Duties	...	...	...	...	35,390	35,390	14	10
Sales of Publications, etc.					—	45	2	3
Refund of overpayment made in a prior year					—	30	0	0
					£36,600	£36,669	17	5

Extra Receipts payable to Exchequer.—Receipts resulting from the disposal of part of the Funds of the late Intermediate Education Commissioners under Article 3 of the Intermediate Education Commissioners (Statutory Funds Winding-Up) Order, 1925.

1 Hume Street, Dublin,  
7th December, 1927.

W. F. BUTLER,  
*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.*



## TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
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.
A.—Trade and Industrial Scholarships ...	£ 900	£ s. d. 580 12 5	£ s. d. 319 7 7	£ s. d. —
B.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	68,450	67,829 16 10	620 3 2	—
C.—Grants to Local Committees of Technical Instruction ...	45,226	43,230 10 6	1,995 9 6	—
D.—Miscellaneous Technical Instruction Services	8,562	7,737 2 4	824 17 8	—
E.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	69,875	65,705 9 2	4,169 10 10	—
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	1,750	542 17 0	1,207 3 0	—
G.—Grants to Day Trades Preparatory Schools...	5,815	5,506 9 0	308 11 0	—
H.—Examinations in Courses of Instruction conducted in Technical Schools ...	750	737 11 11	12 8 1	—
GROSS TOTAL ...£	201,328	191,870 9 2	9,457 10 10	—
			Surplus of Gross Estimate over Expenditure. £9,457 10 10	
Deduct :—	Estimated	Realized		
I.—Appropriations in Aid ...	40,465	40,446 11 5	Deficiency of Appropriations in Aid realized. £18 8 7	
NET TOTAL ...£	160,863	151,423 17 9	Net Surplus to be surrendered. £9,439 2 3	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£
			—	24

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

- A.—Saving due to the fact that the number of eligible candidates was not sufficient to justify the organization of courses of instruction in more than two of the trades in which scholarships were offered.
- B.—Saving due to fall in rate of cost of living Bonus.
- C.—Local administrative difficulties and non-payment of local rate contributions within the financial year prevented, in certain cases, the payment of the full amounts allocated.
- D.—Supplies to the Training School of Domestic Economy and the Killarney School of Housewifery cost less than was anticipated ; there was no application for financial assistance from the Department of Arts and Crafts and other Exhibitions ; a reduction took place in the cost of living Bonus payable on certain salaries.
- E.—Attendance in schools and classes did not come up to expectations. Owing to the many fluctuating factors involved it is difficult to estimate this Subhead closely.
- F.—Owing to the fact that certain Schools working under the Christian Brothers are now administered by the Primary Branch, they ceased to be eligible for Grants for Drawing and Manual Instruction.
- G.—There was an unexpected fall in the enrolment in some of the Day Trades Preparatory Schools.
- H.—Casual saving.
- I.—Deficiency due to a smaller number of pupils presenting themselves for examination than was originally anticipated.

## APPROPRIATIONS IN AID.

	Estimated.	Realized.		
		£	£	s. d.
Fees of Candidates for Examinations ... ..	450	381	13	2
Fees from Irish Training School of Domestic Economy (£600) and from Killarney School of Housewifery (£150) ...	750	781	5	0
Receipts from Church Temporalities Fund ... ..	39,265	39,265	0	0
Miscellaneous Receipts ... ..	—	18	13	3
	£40,465	£40,446	11	5

Extra Receipts payable to Exchequer ; being price of benches and toolracks sold to the County Longford Joint Committee for Technical Instruction.

SEÓSAMH Ó NÉILL.

*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
5th December, 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.*



## SCIENCE AND ART.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	44,267	34,279 14 8	9,987	5 4	—	—
A.2.—Travelling ...	290	130 4 9	159	15 3	—	—
A.3.—Incidental Expenses ...	684	352 13 6	331	6 6	—	—
A.4.—Telegrams and Telephones ...	238	165 19 11	72	0 1	—	—
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A.6.—Fittings, Materials, &c.	370	237 0 6	132	19 6	—	—
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	351 14 3	—	—	1	14 3
A.9.—Scholarships, Prizes, &c.	733	525 17 2	207	2 10	—	—
COLLEGE OF SCIENCE.						
A.10.—Purchase of Apparatus, Chemicals, &c. (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A.11.—Maintenance of Machinery ...	25	—	25	0 0	—	—
A.12.—Examinations, Scholarships, Prizes, &c. ...	3,619	2,023 7 4	1,595	12 8	—	—
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	55,176	42,666 12 1	12,511	2 2	1	14 3

## 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 ...	2,434	1,967 11 3	466	8 9	—	—
B.2.—Travelling ...	250	247 6 9	2	13 3	—	—
B.3.—Incidental Expenses ...	50	48 1 8	1	18 4	—	—
<b>TOTAL FOR GEOLOGICAL SURVEY ...£</b>	<b>2,734</b>	<b>2,262 19 8</b>	<b>471</b>	<b>0 4</b>	<b>—</b>	<b>—</b>
C.—Grant in Aid to An Comhar Dramiochta...	600	600 0 0	—	—	—	—
C.2.—Payment made to the Cork School of Music	—	300 0 0	—	—	300	0 0
<b>GROSS TOTAL ...£</b>	<b>58,510</b>	<b>45,829 11 9</b>	<b>12,982</b>	<b>2 6</b>	<b>301</b>	<b>14 3</b>
			Surplus of Gross Estimate over Expenditure.			
			£12,680 8 3			
			Deficiency of Appropriations in Aid realized.			
			£1,604 18 1			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Net Surplus to be surrendered.			
D.—Appropriations in Aid ...	3,535	1,930 1 11				
<b>NET TOTAL ...£</b>	<b>54,975</b>	<b>43,899 9 10</b>	<b>£11,075 10 2</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.—The normal travelling was curtailed because of the vacancies on the various Staffs.
- A.3.—In view of the pending changes in the administration of the College of Science the normal activities of the College were much curtailed; owing to vacancies on the subordinate staff the number of uniforms required was less than usual.
- A.4.—The cost of telephones was less than anticipated.
- A.6.—As all the cases required for exhibits were supplied from the Museum Workshops a considerable saving was effected.
- A.8.—Casual variation. The excess has been approved by Department of Finance in Minute dated 5th August, 1927, S.60/14/27.
- A.9.—Savings due to the fact that it was not found practicable to organize the full number of Summer Courses for teachers at the Metropolitan School of Art for which provision had been made.



A.11.—Maintenance of Machinery called for no work which could not be performed by the regular staff of the College of Science.

A.12.—The usual activities of the College of Science were curtailed owing to the pending changes in the administration of that Institution, 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 the cost of living figure.

B.2.—Casual saving.

B.3.—Casual saving.

C.2.—Under the authority of the Minister for Finance a Special Subhead was raised to cover an *ex gratia* Grant of £300 made to the Cork School of Music, (File 719/2 of 3rd September, 1926).

D.—Deficiency due to the transfer of the College of Science to the National University. The large increase in sundry receipts is mainly accounted for by a refund of insurance contributions (£92 10s. 4d.) paid in respect of certain employees not insurable under the Unemployment Insurance Acts; and to a contribution of £50 towards the cost of a case for the Leinster Regiment Trophies.

#### APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Fees for Tuition in School of Art and College of Science ...	2,250	485	19	9
Receipts from Church Temporalities Fund (formerly payable from Endowment Fund of the Department of Agriculture) ... ..	1,275	1,275	0	0
Sundry Receipts ... ..	10	169	2	2
	<u>£3,535</u>	<u>£1,930</u>	<u>1</u>	<u>11</u>

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

From this Vote a Teacher in the School of Art received £20 for Summer Course work. In addition he received £23 18s. 0d. from the Vote for Technical Instruction for acting as Examiner at Technical School Examinations and £16 2s. 3d. from the Vote for Secondary Education for acting as Examiner at Intermediate Examinations.

From the Vote for Technical Instruction a Teacher received £10 5s. 0d. for acting as Examiner at Technical School Examinations and £50 from the Vote for the Department of Finance for work in connection with the new coinage.

From the Vote for Technical Instruction the Headmaster, School of Art, received £22 11s. 0d., for acting as Examiner at Technical School Examinations. In addition he received £91 8s. 6d. from the Ministry of Education, Northern Ireland, for acting as Examiner under that Ministry.

From the Vote for the Department of Agriculture a Lecturer in the College of Science received £125 for acting as Principal of the Albert Agricultural College, Glasnevin.

SEÓSAMH Ó NÉILL,

*Accounting Officer.*

DEPARTMENT OF EDUCATION,  
5th December, 1927.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## GRANTS IN AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS IN AID,  
for the PURCHASE OF SPECIMENS, BOOKS, &c., 1926-27.

	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.
Balances on 1st April, 1926 ...	1,146 9 4	611 0 7	5,194 16 4
Receipts from "Murphy Bequest" ...	1,200 0 0	—	—
Sundry Receipts ...	—	30 0 0	1 12 0
Grants in Aid, 1926-27 ...	1,000 0 0	2,600 0 0	1,000 0 0
TOTAL ...	3,346 9 4	3,241 0 7	6,196 8 4
Expenditure, 1926-27 ...	1,760 17 5	3,228 5 5	6,147 15 4
Balance on 31st March, 1927 ...£	1,585 11 11	12 15 2	48 13 0

STATEMENT OF SECURITIES held on 31st March, 1927, 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, 1927, compared with the Sum Granted, for 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 ...	3,859	3,713 6 2	145	13 10	—	—
B.—Travelling Expenses ...	360	280 0 5	79	19 7	—	—
C.—Incidental Expenses ...	80	117 10 1	—	—	37	10 1
MAINTENANCE GRANTS.						
D.—Maintenance of Youthful Offenders in Reformatories						
Original ...	£2,732					
Less Supplementary	300					
	2,432	2,377 15 5	54	4 7		
E.—Maintenance in Industrial Schools ...						
Original ...	£103,611					
Supplementary	1,300					
	104,911	104,412 15 4	498	4 8	—	—
F.—Places of Detention ...	539	506 12 2	32	7 10	—	—
GROSS TOTAL :—						
Original ...	£111,181					
Supplementary	1,000					
	112,181	111,407 19 7	810	10 6	37	10 1
Deduct :—						
G.—Appropriations in Aid	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
Original ...	£3,100	—	£773 0 5			
Supplementary	900					
	4,000	4,502 18 11	Surplus of Appropriations in Aid realized.			
			£502 18 11			
NET TOTAL :—						
Original ...	£108,081		Total Surplus to be surrendered.			
Supplementary	100		£1,275 19 4			
	£ 108,181	106,905 0 8				

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

A.—Saving is due to vacancy for Inspector from early in February, and variations in Bonus, modified by increase in commission paid to Parental Money Collectors owing to amount collected being greater than estimated. See Subhead G.

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

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

Subhead	Estimated No.	Actual No.
D.	130	113
E.	5,397	5,371
F.	4	3

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

EXTRA REMUNERATION (exceeding £50).

From the Vote for the General Prisons Board the Inspector of Reformatory and Industrial Schools received £299 8s. 11d. 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 of 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),  
14th November, 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.*



## NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	2,816	2,818 1 3	—	2 1 3
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling ...	100	67 2 7	32 17 5	—
D.—Incidental Expenses ...	360	269 0 5	90 19 7	—
TOTAL ...£	4,276	4,154 4 3	123 17 0	2 1 3
Surplus to be surrendered ...			£121 15 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	13	2 4 9
Receipts from Sale of Catalogues payable to Stationery Office ...		9 0

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

A.—Excess due to increase in scale of pay of Attendant Staff.

C.—Cannot be accurately estimated.

D.—Cannot be accurately estimated.

THOMAS BODKIN,

*Director and Accounting Officer.*

NATIONAL GALLERY,  
22nd December, 1927.

## GRANT IN AID ACCOUNT.

			£	s.	d.
Balance from 1925-26 ...	...	...	197	8	0
Grant in Aid, 1926-27 ...	...	...	1,000	0	0
			1,197	8	0
Expended, 1926-27 ...	...	...	685	0	0
Balance to 1927-28 ...	...	...	£512	8	0

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General*

## DEPARTMENT OF AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	110,074	103,948 1 2	6,125 18 10	—	—	—
B.—Travelling ... ..	12,000	10,348 1 6	1,651 18 6	—	—	—
C.—Incidental Expenses ... ..	1,430	1,173 0 9	256 19 3	—	—	—
D.—Telegrams and Telephones ... ..	1,900	1,492 2 10	407 17 2	—	—	—
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ... ..	10,154	8,592 15 1	1,561 4 11	—	—	—
E.2.—Veterinary Research ... ..	2,633	2,251 2 3	381 17 9	—	—	—
E.3.—Subscriptions, etc., to International Research Organizations ... ..	1,200	1,232 5 6	—	—	32 5 6	—
E.4.—Special Investigations, Inquiries and Reports ... ..	3,629	2,599 5 4	1,029 14 8	—	—	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ... ..	46,830	36,616 1 7	10,213 18 5	—	—	—
F.2.—Grants to private Agricultural Schools, etc.— Original ... £10,816 Supplementary ... 940	11,756	10,513 14 7	1,242 5 5	—	—	—
F.3.—Veterinary College ... ..	6,063	5,559 2 0	503 18 0	—	—	—
F.4.—Grants to Universities for teaching in Agricultural Subjects ... ..	1,100	551 16 2	548 3 10	—	—	—
F.5.—Supplementary Scholarships in Agriculture ... ..	363	886 3 2	—	—	523 3 2	—
G.1.—Improvement of Flax-Growing ... ..	3,444	2,736 7 9	707 12 3	—	—	—
G.2.—Improvement of Milk Production ... ..	18,940	16,683 9 5	2,256 10 7	—	—	—



Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.3.—Improvement of Live Stock— <i>Original</i> ... £5,150 <i>Supplementary</i> ... 2,000	7,150	7,044 13 3	105 6 9	—
H.1.—County Committees of Agriculture (General Grants) ...	51,000	49,460 0 0	1,540 0 0	—
H.2.—County Committees of Agriculture (Special Grants) ...	38,200	31,404 15 11	6,795 4 1	—
I.—Special Agricultural, etc., Schemes in Congested Districts— <i>Original</i> ... £31,441 <i>Supplementary</i> ... 9,400	40,841	40,469 10 11	371 9 1	—
J.—National Stud ...	5	—	5 0 0	—
K.1.—Agricultural Societies and Shows ...	1,636	1,437 4 5	198 15 7	—
K.2.—Contribution to Irish Agricultural Organization Society ...	10,000	10,000 0 0	—	—
L.—Botanic Gardens ...	9,952	8,976 12 7	975 7 5	—
M.1.—Miscellaneous Work— <i>Original</i> ... £6,514 <i>Supplementary</i> ... 225	6,739	4,867 0 9	1,871 19 3	—
M.2.—Fees for Reports on Agricultural Conditions, etc.	1,870	1,765 12 6	104 7 6	—
M.3.—Printing of Special Departmental Publications ...	670	348 7 9	321 12 3	—
M.4.—Loans for Agricultural Purposes— <i>Original</i> ... £23,000 <i>Supplementary</i> ... 7,000	30,000	37,465 11 7	—	7,465 11 7
M.5.—Loans to Co-operative Creamery Societies— <i>Original</i> ... Nil <i>Supplementary</i> £23,500	23,500	7,000 0 0	16,500 0 0	—
M.6.—Purchase of Creameries, etc.— <i>Original</i> ... Nil <i>Supplementary</i> £500,000	500,000	500,000 0 0	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.				
N.1.—Diseases of Animals Acts (including Grants-in-Aid)	18,553	17,668 3 5	884 16 7	—
N.2.—Bovine Tuberculosis Order, 1914 ...	7,000	6,959 2 5	40 17 7	—
N.3.—Horse Breeding Act, 1918	270	41 15 4	228 0 8	—
N.4.—Live Stock Breeding Act, 1925 ...	6,190	4,488 18 6	1,701 1 6	—
O.1.—Agricultural Produce (Eggs) Act, 1924, etc. ...	6,713	6,206 6 5	506 13 7	—
O.2.—Dairy Produce Act, 1924, etc.— <i>Original</i> ... £22,897 <i>Supplementary</i> ... 1,750	24,647	16,492 6 1	8,154 13 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.3.—Destructive Insects and Pests Acts, etc. ...	4,451	4,367 6 1	83 13 11	—
O.4.—Weeds and Seeds Act ...	850	741 7 8	108 12 4	—
O.5.—Sale of Food and Drugs Act, etc. ...	1,682	1,456 13 2	225 6 10	—
O.6.—Fertilisers and Feeding Stuffs Acts ...	10	—	10 0 0	—
O.7.—Compulsory Tillage Regulations : Allotments ...	200	50 0 0	150 0 0	—
AGRICULTURAL EDUCATION AND DEVELOPMENT. (Continued.)				
P.—University College, Dublin : Faculty of General Agriculture.	16,222	5,025 9 6	11,196 10 6	—
Q.—University College, Cork : Faculty of Dairy Science— Original ... £53,600 Less Supplementary... 23,490	30,110	12,785 9 7	17,324 10 5	—
	£ 1,069,977	981,706 0 11	96,291 19 4	8,021 0 3
Deduct :— Anticipated Savings on various Subheads ... (See Supplementary Estimate)	45,000	—	45,000 0 0	—
GROSS TOTAL — Original ... £548,652 Supplementary 21,315 Do 10 Do 455,000	1,024,977	981,706 0 11	51,291 19 4	8,021 0 3
Deduct :—	Estimated.	Realized.	<div>Surplus of Gross Estimate over Expenditure. £43,270 19 1</div> <div>Deficiency of Appropriations in Aid realized. £6,833 0 7</div> <div>Net Surplus to be surrendered. £36,437 18 6</div>	
R.—Appropriations in Aid ...	127,488	120,654 19 5		
NET TOTAL— Original £421,164 Supplementary 21,315 Do 10 Do 455,000	£ 897,489	861,051 1 6		

Estimated. Realized.

	£	£	s. d.
Extra Receipts payable to Exchequer ...	—	82,358	11 7



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

- A.—Savings due to vacancies in staff, and to fall in cost of living Bonus (about £1,000).
- B.—Saving due to vacancy in Inspectorial Staff, loan of a Transit Inspector to another Department, economy effected by re-arrangement of Inspectors' districts, etc.
- C.—New uniforms for messengers were not required to the extent anticipated; it was decided to issue fewer advertisements regarding the Live Stock Breeding Act, and the supply of papers, etc., for official use was restricted as far as possible.
- D.—Telegrams were not required to the extent expected as fewer Surprise Butter Inspections were held than had been intended. The cost of telephones was overestimated.
- E.1.—Savings due to a vacancy in the staff of the Plant Diseases Division (about £260), reduction in incidental expenses of the Seed Propagation Division owing to the transfer to University College, Dublin, of the Albert Agricultural College (about £250), the seconding of the Animal Nutrition officer to the College of Science for half the year (about £280), reduction in travelling expenses of the Veterinary Hygiene Division as owing to the improvement in the position as regards Fluke Disease less lectures were required (about £148); minor savings account for the remainder.
- E.2.—The cost of maintenance proved less than anticipated and research work could not be proceeded with as originally planned owing to the demands on the time of the Director.
- E.3.—It became necessary to pay two years' subscription in the financial year to certain organizations, involving an unforeseen expenditure of about £400. Owing to savings on other organizations, the net excess was £32 5s. 6d. for which the approval of the Department of Finance was obtained (S. 60/6/27, 19th August, 1927).
- E.4.—Grants (£333) for Tobacco Experiments did not mature for payment in the year. The cost of Sugar Beet Experiments proved less than anticipated, it was found unnecessary to purchase any special implements, and travelling was not required by the officers concerned to the expected extent. With the approval of the Minister for Finance, £119 was spent on the printing, for free distribution, of a report on the Sugar Beet Experiments (S. 46/27/26, 11th May, 1926). As regards Miscellaneous Investigations, the provision was to some extent intended to cover unforeseen investigations and in the result the full sum was not required.
- F.1.—Nearly £7,000 of the saving was due to the fact that the Albert Agricultural College was transferred to University College, Dublin, from 1st October, 1926; only one half the expected number of pupils attended Ballyhaise Agricultural Station at which also certain proposed expenditure on machinery, implements, and live stock was suspended (saving about £1,000); etc.
- F.2.—Number of pupils for whom capitation grants were paid was less than the authorized number; savings also due to vacancies for teachers, and to demands for renewal of equipment being less than expected.
- F.3.—Saving due mainly to certain accounts for supplies not being furnished before the end of the financial year and to the dropping of advertisements pending settlement of the position of the College.
- F.4.—Saving due to the fact that expenditure for the second half of the year was defrayed out of Subhead Q.
- F.5.—As under Vote 49, Subhead A.12, provision for Agricultural Scholarships was made for only six months, the cost of those for the remaining six months fell on this Subhead. The excess has been sanctioned by Department of Finance (25th August, 1927, S. 60/16/27).
- G.1.—Saving due to vacancy for one Instructor for six months; only two men were selected for training as scutchers, and owing to depression in the flax industry, expenditure on demonstrations and experiments was not undertaken to the extent originally contemplated.



- G.2.—It was decided not to proceed with the course of instruction for Supervisors this year (saving £400) and owing to Foot and Mouth Disease in Great Britain, the full number of dairy bulls could not be purchased (saving £1,666); a few Associations failed to qualify for grants or to submit their claims in time.
- G.3.—Unexpected difficulty was experienced in securing suitable stallions for re-sale with a consequent saving of nearly £200; stock bulls could not be bought to full extent owing to Foot and Mouth Disease in Great Britain (saving about £140); the Irish Draught Horse Scheme was generally not availed of to the expected extent (saving about £400) while the cost of Mare Show Inspections and of the Carriage of Premium bulls was underestimated. With the approval of the Minister for Finance £285 was spent on the purchase of sows for sale at reduced prices in an impoverished area outside the Congested Districts. Receipts from the sales amounting to £128 were credited to Appropriations in Aid (S. 90/52/26, 22nd December, 1926).
- H.1.—Claims on balances of grants proved to be less than expected, and in the case of the annual grants, portion of the grants had to be held over as one County Committee failed to make their claim in time, and in another case payment was withheld pending inquiries.
- H.2.—Savings due to vacancies in staffs, fall in Bonus, failure of County Committees to organize as many grant-earning classes as had been expected, and also to the fact that sanction for the grants for Special Live Stock Schemes was not received in time to allow the local authorities to avail of them fully.
- I.—Excess expenditure on Demonstration Plots (rendered necessary by the number of newly settled estates in the Congested Districts) was abated by saving on salaries due to vacancies and minor savings on other items.
- K.1.—Certain prizes at the Royal Dublin and Munster Agricultural Societies' Shows were not awarded, and the Department's Educational Exhibit cost less than was expected.
- L.—Savings due to vacancy for Assistant Keeper, reduction in wages of minor staff, and to the fact that in the absence of an assistant, the Acting Keeper had to curtail his travelling and the expenditure on purchase of plants, etc.
- M.1.—Savings due to vacancies in staff and also because certain proposals as to costings, etc., could not be carried out or were only partially proceeded with.
- M.2.—Fees were not payable in certain cases owing to illness of reporters, etc.
- M.3.—It was not found practicable to complete a further volume of the Dairy Cattle Register.
- M.4.—Excess expenditure due to unexpectedly large demand for loans for the purchase of bulls and to the high price of animals so bought. (Department of Finance minute of 27th August, 1927, S. 60/36/26).
- M.5.—Unforeseen delays in completing the necessary formalities prevented the full utilisation of the grant.
- N.1.—Saving due to vacancies in staff and fall in Bonus.
- N.2.—Casual saving.
- N.3.—The employment of temporary Inspectors proved to be unnecessary.
- N.4.—Fees and travelling expenses were reduced by a more economical arrangement of Inspectors' work; only two meetings of the Consultative Council were required and the services of Referees were not needed to the extent anticipated.
- O.1.—The cost of inspection at ports proved to be very much below expectations; no classes were held owing to pressure of other work, and no meetings of the Advisory Committee were required.
- O.2.—The main items of saving were £1,000 salaries due to unavoidable delay in filling vacant posts, £920 on travelling partly due to these vacancies, £2,000 as Surprise Butter Inspections could not be held to the extent originally proposed, £700 owing to experiments having to be postponed because of pressure of other work, and it was found possible to establish only one of the one-man cream separating stations.



With the sanction of the Department of Finance (S. 90/4/27, 3rd February, 1927, and S. 90/16/27, 23rd March, 1927) a sum of £337 was spent in connection with exhibits of Irish butter, eggs, etc., at the British Industries Fair and the Ideal Homes Exhibition.

- O.3.—The absence of one officer on extended sick leave without pay and the fact that an additional officer provided for in the Estimates was found to be unnecessary produced saving in respect of salaries and travelling; incidental expenses were overestimated; but with the sanction of the Department of Finance (5th January, 1927, S. 90/52/26), special expenditure was incurred on the purchase of potatoes immune from Black Scab Disease thereby reducing the net saving to £83.
- O.4.—The cost of sending witnesses to prosecution cases is very difficult to forecast, and in this year the number of cases proved to be less than normal.
- O.5.—Provision was included for proposed increases of salaries which were not, however, proceeded with; travelling expenses and incidental expenses were less than expected.
- O.6.—No expenditure required—the grant in this case is a token one to cover occasional purchases of equipment required for the taking of samples.
- P. and Q.—When the Estimates were prepared, it was expected that the University Education (Agriculture and Dairy Science) Act would be in operation early in the financial year. As, however, the Act came into operation only on 1st October, 1926, the annual grants were not payable to the amounts expected. Except for the purpose of meeting certain initial expenditure on purchase of land at Cork, no part of the capital grants fell due in the year.
- R.—Receipts in respect of operations under Subhead E.1. are difficult to forecast and proved to be in excess of estimate.

Receipts from sale of vaccines at the Veterinary Research Laboratory (Subhead E.2) exceeded expectations.

Owing to the transfer to the University College, Dublin, of the Albert Agricultural College (Subhead F.1), only six months receipts accrued from that source. In the case of the other Schools and Farms the actual receipts were, in some cases, higher, and, in others, lower, than the estimate. Receipts in these cases cannot be accurately estimated.

Receipts from the Veterinary College (Subhead F.3) proved to be slightly less than anticipated.

Receipts from flax experimental plots (Subhead G.1) were reduced owing to depression in the flax trade.

Receipts from sale of dairy bulls (Subhead G.2) were exceptionally low because the purchase of these animals was restricted owing to Foot and Mouth Disease outbreaks in Great Britain.

Receipts from sale of seeds, manures, live stock, etc. (Subhead I.) were, through an oversight, considerably overestimated. The receipts from sale of fencing material were in excess of expectation.

Receipts from repayments of Agricultural Loans (Subhead M.4) were underestimated. Repayments were made more promptly than had been expected.

Receipts from stallion licence fees (Subhead N.3) were increased, as owing to a revival in Horse Breeding, the owners of many sires not used for stud purposes in previous years applied for licences.

Receipts under the Live Stock Breeding Act (Subhead N.4) are difficult to forecast exactly.

The estimate of receipts under the Agricultural Produce (Eggs) Act (Subhead O.1) was somewhat conjectural, as this was the first year during the whole of which the Act was in operation.

As the export provisions of the Dairy Produce Act (Subhead O.2) were not brought into operation prior to 31st December, 1926, no fees were received in respect of butter exported.

Receipts from "Miscellaneous" are impossible to estimate correctly. Certain non-recurring items amounting to about £900 were received during the year.

## APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from Seed Testing Fees, sale of pure line seed, etc. ...	E.1	1,550	1,779 0 6
Receipts from grazing rents, etc., at Veterinary Research Laboratory ...	E.2	100	362 7 3
Receipts from Students' fees, sale of live stock, farm produce, etc. :—			
Albert Agricultural College ...	F.1	8,300	2,576 15 0
Athenry Agricultural Station ...	F.1	4,000	5,175 4 9
Ballyhaise Agricultural Station ...	F.1	4,500	3,830 17 11
Chantilly Stud Farm ...	F.1	400	583 5 8
Clonakilty Agricultural Station ...	F.1	3,000	3,995 1 8
Munster Institute ...	F.1	5,000	3,652 15 9
Receipts from Students and other fees : Veterinary College ...	F.3	1,100	1,068 19 6
Receipts from sale of produce of flax experimental plots ...	G.1	100	72 4 11
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2	1,500	907 8 3
Receipts from sale of seeds, manure, live stock, etc. ...	I.	6,665	4,479 18 4
Receipts from sale of fencing materials and repayment of fencing loans ...	I.	650	911 15 1
Repayment of Agricultural Loans (exclud- ing fencing loans) ...	M.4	16,000	17,928 18 4
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3	600	886 8 8
Live Stock Breeding Act, 1925—Receipts from Licences, etc. ...	N.4	3,000	2,844 14 3
Agricultural Produce (Eggs) Act, 1924— Receipts from Fees, etc. ...	O.1	5,500	6,235 11 8
Dairy Produce Act, 1924—Receipts from Fees for Registration, etc. ...	O.2	3,500	85 10 0
Miscellaneous Receipts ...	—	500	1,755 7 9
Repayable out of Swine Fever Grant in Aid ...	N.1	2,873	2,872 14 2
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
		<u>£127,488</u>	<u>£120,654 19 5</u>



The Extra Receipts paid to the Exchequer were in respect of (1) interest on stocks which formed part of the Department's former Endowment Fund, (2) the value of the stocks as on 1st December, 1926, the date on which they were taken over by the Minister for Finance for the Savings Bank Fund, and (3) the cash balance of the Endowment Fund :—

£	s.	d.				£	s.	d.
15,600	0	0	2½ per cent. Consols	...	at 54½	8,482	10	0
19,500	0	0	3 per cent. Local Loans Stock	...	at 62½	12,187	10	0
30,103	5	8	Guaranteed 2¾ per cent. Stock	...	at 57½	17,347	0	4
15,449	0	0	Guaranteed Land Stock, 1921	...	at 68½	10,582	11	3
250	0	0	5 per cent. Compensation Stock	...	at 96½	241	5	0
							48,840	16 7
Redemption on 1st November, 1926, of £50 5 per cent. Compensation Stock							50	0 0
Interest on Stocks accrued prior to 1st December, 1926, including Income Tax recovered							2,057	3 2
							50,947	19 9
Cash balance of Endowment Fund							31,410	11 10
TOTAL EXTRA RECEIPTS							£82,358	11 7

## EXTRA REMUNERATION (exceeding £50).

One officer of the Department of Education received an allowance from this Department amounting to £125.

This Account includes the sum of £242 8s. 9d. in respect of salaries, etc., of staff lent to other Departments.

The Accounts of other Departments include the sum of £806 1s. 0d. in respect of salaries, etc., of staff lent to this Department.

NOTE.—The following debts due to the Department were written off as irrecoverable, with the sanction of the Minister for Finance :—

Reference.	Date.	Amount.	
		£ s. d.	
S. 90/20/26	18th March, 1927	30 5 3	Balance due in respect of the amount advanced as a loan for the purchase of a bull.
Do. ...	do.	10 9 7	do. do.
Do. ...	do.	8 0 0	Balance due in respect of bull sold in Congested Districts on special reduced terms.
Do. ...	do.	4 0 0	do. do.
Do. ...	do.	15 0 0	do. do.
Do. ...	do.	15 0 0	do. do.
Do. ...	do.	3 9 4	Balance due in respect of boar sold.
Do. ...	do.	8 0 0	do. do.
S. 90/49/26	13th April, 1927	2 5 2	Balance due for farm produce sold.

F. J. MEYRICK,

*Accounting Officer.*

30th November, 1927.

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

SEÓIRSE MAG CRAITH,

*Comptroller and Auditor-General.*

## PURCHASE OF CREAMERIES—DEPOSIT ACCOUNT.

## ACCOUNT of Receipts and Payments in the Year ended 31st March, 1927

Receipts.	Amount.	Payments.	Amount.
	£		£
Transfer from Vote 52—Sub-head M.6 ... ..	500,000	Purchase of Creameries ...	196,513
		Balance on 31st March, 1927 ... ..	303,487
	£500,000		£500,000

## STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, &amp;c., on 31st March, 1927.

	£	s.	d.
For the purchase of Bulls ... ..	31,561	10	5
For the purchase of Stallions ... ..	2,386	13	4
For the erection of Fencing ... ..	1,899	12	2
For the purchase of Agricultural Implements; repair, etc., of Corn Mills ...	29,174	5	6
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) 16,978	0	0
For experiments in Tobacco Productions (from Development Fund) ... ..	(b) 11,328	13	5
TOTAL ... ..	£93,399	6	10

(a) Reducible, if certain conditions are complied with, to £5,482.

(b) Principal, £8,000; Interest accrued to 31st March, 1927, £3,328 13s. 5d.



## 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, 1927.

RECEIPTS.	AMOUNT.			PAYMENTS.			AMOUNT.		
	£	s.	d.	£	s.	d.	£	s.	d.
GENERAL CATTLE DISEASES FUND (IRELAND):—									
Balance on 1st April, 1926				Recoupments to Local Authorities (57 & 58 Vict., c. 57, s. 72) ...			13,305	7	0
Oirachlitas Grant in Aid for General Expenses (57 & 58 Vict., c. 57, s. 71) ...	14,243	3	2	Fees ...			2	10	0
Proportion of Fines ...	20	4	2	Travelling Expenses ...			2	10	0
Transferred from Oirachlitas Vote 52 (Sub-head N2) in respect of part compensation for slaughter of Tuberculous Cattle ...	2,336	1	0	Miscellaneous Expenses ...			17	11	2
				Balance on 31st March, 1927			13,327	18	2
							10,243	16	5
TOTAL	...	...	...	TOTAL	...	...	£23,571	14	7
CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND (PART OF THE GENERAL CATTLE DISEASES FUND):—									
Balance on 1st April, 1926				Salaries (including the pay of the Staff employed in cleansing, disinfecting, branding, &c.)			7,147	16	9
Oirachlitas Grant in Aid for General Expenses (57 & 58 Vict., c. 57, s. 73) ...	—			Fees—General ...			134	1	0
Oirachlitas Grant in Aid for Swine Fever Expenses (57 & 58 Vict., c. 57, s. 73) ...	400	0	0	Travelling Expenses—General ...			761	1	11
Oirachlitas Grant in respect of Bonus of Staff (Vote 52, Sub-head N1) ...	8,250	0	0	Compensation for Swine slaughtered			655	5	6
Salvage from swine slaughtered	1,519	5	7	Miscellaneous Expenses—General ...			235	8	9
	3	8	0	Miscellaneous Expenses—Foot and Mouth Disease ...			4	8	
				Balance on 31st March, 1927			8,933	18	7
TOTAL	...	...	...	TOTAL	...	...	2,400	18	7
							£11,334	17	2

## FORESTRY FUND (GRANT IN AID).

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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)—	£	£	£	£
Original £37,457 ...				
Supplementary £10 ...	37,467	37,467	—	—

26th November, 1927.

F. J. MEYRICK,  
Accounting Officer.

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

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

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

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April, 1926 ...	6,221	4 6	A.—Salaries, Wages and Allowances (Estimate £7,300)	7,192	14 5
Oireachtas Grant in Aid ...	37,467	0 0	B.—General Administrative Expenses (Estimate £1,485)	1,245	0 7
G.—Receipts (Rents, Sales of Forestry Produce, etc. (Estimate £3,600))	4,259	19 8	C. 1.—Acquisition of Land (Estimate £5,000) ...	4,972	5 9
			C. 2.—Cultural Operations, Maintenance, etc., (Estimate £32,553) :—		
			Rates ...	1,620	2 10
			Maintenance :—		
			Foresters' Salaries, etc. ...	5,776	12 4
			Fencing, Repairs to Buildings and Roads, Stores, Insurance, etc. ...	3,291	16 9
			Cultural Operations :—	9,068	9 1
			Wages ...	15,705	18 4
			Materials ...	5,187	12 9
				20,893	11 1
				31,582	3 0
			D.—Advances for Afforestation Purposes (Estimate £750)	299	2 5
			E.—Forestry Education (Estimate £150) ...	41	15 9
			F.—Agency and Advisory Services (Estimate £50) ...	—	
				£45,333	1 11
			Balance on 31st March, 1927 ...	2,615	2 3
				£47,948	4 2
	£47,948	4 2			

Note.—£6 7s. 6d., representing value of materials lost during the year, was written off as irrecoverable. (Department of Finance, S. 86/2/26, 9th June, 1927).  
The right to a sum of £5, awarded to the Department for trespass, was waived with the approval of the Minister for Finance, S. 90/18/27, 12th April, 1927).

F. J. MEYRICK,  
Accounting Officer.

26th November, 1927.



## LAND COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	258,175	241,960 19 8	16,214	0 4	—	—
B.—Travelling Expenses ...	35,000	34,582 15 9	417	4 3	—	—
C.—Incidental Expenses ...	950	588 13 11	361	6 1	—	—
D.—Office of Public Trustee ...	771	660 19 8	110	0 4	—	—
E.—Solicitor's Department, Salaries and Allowances ...	8,944	8,325 16 10	618	3 2	—	—
F.—Solicitor's Department, Incidental Expenses...	6,000	3,752 3 1	2,247	16 11	—	—
G.—Contribution towards Charge for Excess Stock	162,200	161,503 8 10	696	11 2	—	—
H.—Payment under Section 11 (7) of the Land Act, 1923 ...	8,000	4,360 1 1	3,639	18 11	—	—
I.—Improvement of Estates, etc. ...	300,000	199,525 7 6	100,474	12 6	—	—
II.—General Purposes Schemes in Congested Districts ...	1,000	20 5 2	979	14 10	—	—
J.—Telegrams and Telephones	650	574 11 9	75	8 3	—	—
K.—Deficiencies on Realization by Government Departments of Land Bonds ...	2,500	352 14 7	2,147	5 5	—	—
KK.—Losses ...	—	113 11 2	—	—	113	11 2
GROSS TOTAL ...£	784,190	656,321 9 0	127,982	2 2	113	11 2
			Surplus of Gross Estimate over Expenditure. £127,868 11 0			
Deduct :—			Surplus of Appropriations in Aid realized. £1,863 18 0			
L.—Appropriations in Aid ...	90,590	92,453 18 0	Total Surplus to be surrendered. £129,732 9 0			
NET TOTAL ...£	693,600	563,867 11 0				

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...	—	—	9,949	3 2
			K 2	

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

- A.—Saving due to reduction in number of Temporary Clerks, vacancies by deaths and retirements, fall in cost of living Bonus in second half of year, appointments to Outdoor Staff not being made until late in year, and no expenditure incurred for Negotiation Fees (Land Act, 1903) or for Costs and Remuneration under Sections 40 (7) and 41 (2) of Land Act, 1923.
- B.—Casual saving.
- C.—Expenditure less than anticipated.
- D.—Saving due to vacancy and fall in cost of living Bonus.
- E.—Saving due to vacancies and fall in cost of living Bonus.
- F.—Savings mainly in costs of proceedings formerly taken by Land Commission Solicitor now taken under Courts of Justice Act, 1924, by local State Solicitors.
- G.—Charge for percentages under Land Acts, 1903-1909, payable by An Saorstát within the year was less than anticipated.
- H.—The charge under this Subhead was less than anticipated.
- I.—The division of lands involving Improvement Expenditure did not proceed as rapidly as anticipated owing to the number of Inspectors engaged in the previous years on carrying out Special Works for Relief of Distress and Unemployment on behalf of the Government.
- II.—Estimated commitments did not arise as the works towards which the (late) Congested Districts Board had offered to contribute were not carried out by Local Authorities or were completed in previous year.
- J. and K.—Cannot be accurately estimated.
- KK.—Losses.—Special Subhead authorized by Minister for Finance (Finance Minutes S. 98/9/26 and S. 98/10/26) to cover a sum of £7 12s. 10d. stolen from Land Commission registered letter bag and a sum of £105 18s. 4d., consisting of remittances to the Land Commission which were intercepted and misappropriated by a Sub-Postmaster.

## L.—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 ...	4,500	2,792 (a)
Contribution from Rent and Interest Accounts	30,000	30,000
Purchase Annuities receivable out of lands purchased out of the (late) Congested Districts Board's funds ...	700	672
Repayment of the (late) Congested Districts Board's loans ...	2,500	1,932 (b)
Deductions from Payment in lieu of Rent towards Cost of Collection (Section 20 (4) Land Act, 1923) ...	4,000	4,766 (c)
Miscellaneous ...	2,140	5,542 (d)
	£90,590	£92,454



(a) The change of procedure under the Courts of Justice Act, 1924, resulted in a decrease in proceedings by the Land Commission Solicitor and a consequent decrease in the amount of costs recovered by him.

(b) Decrease due to termination of loan repayments.

(c) Underestimated.

(d) Includes £3,144 contributed by Vendors of Estates in respect of Improvements carried out thereon.

Extra receipts payable to Exchequer.—The extra receipts include the sum of £9,913 8s. 1d., being interest earned on the balances of compounded arrears and payment in lieu of rent pending payment, and the sum of £35 15s. 1d., being balance of expenditure under Irish Land (Provision for Sailors and Soldiers) Act, 1919, received from the British Colonial Office in respect of the year ended March 31st, 1926.

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

Special allowances of £90 3s. 1d. and £75 0s. 0d. were received by two Executive Officers from the Department of Finance Vote.

This Account includes the sum of £3,068 8s. 10d. in respect of Salaries, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £4,163 15s. 4d. in respect of Salaries, etc., of Staff temporarily lent to this Department.

JOHN T. DRENNAN,  
*Accounting Officer.*

IRISH LAND COMMISSION,  
23rd November, 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.*

## ADVANCES TO AGRICULTURAL CREDIT SOCIETIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for ADVANCES TO AGRICULTURAL CREDIT SOCIETIES and for 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 ...	75,000	31,721 16 0	43,278	4 0	—	
TOTAL ...	£ 75,000	31,721 16 0			—	
Surplus to be surrendered ...			£ 43,278	4 0		

## 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.*

30th November, 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.*



## OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 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 Workshops Act, 1901, Fees and Expenses under the Trade Boards Acts, 1909 and 1918, Fees and Expenses under the Electricity (Supply) Act, 1919, and the Gas Regulation Act, 1920, and the Weights and Measures Act, 1889, also Expenses in connection with the International Labour Organization (League of Nations) including a Grant in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
<b>ADMINISTRATION.</b>	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ... ..	220,365	198,078 19 11	22,286 0 1	—
AA.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £8,273	8,273	7,944 19 4	328 0 8	—
B.—Travelling Expenses ...	5,000	3,510 17 6	1,489 2 6	—
BB.—Travelling Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £15	15	11 7 5	3 12 7	—
C.—Incidental Expenses ...	1,900	1,944 7 0	—	44 7 0
CC.—Incidental Expenses :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £3,840	3,840	3,198 9 3	641 10 9	—
D.—Telegrams and Telephones	2,430	1,994 4 6	435 15 6	—
DD.—Telegrams and Telephones :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £60	60	58 11 3	1 8 9	—
E.—Fees to Certifying Surgeons, &c. ... ..	10	2 0 6	7 19 6	—
F.—Fees and Expenses of Medical Referees ... ..	250	319 6 0		69 6 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.		More than Granted.			
	£	£ s. d.	£	s. d.	£	s. d.		
G.—Umpire and Courts of Referees—Salaries, &c. ...	1,500	1,224 2 6	275	17 6	—	—		
H.—Umpire and Courts of Referees—Travelling, &c. ...	300	148 16 3	151	3 9	—	—		
I.—Special Services, Inquiries, &c.	330	185 8 10	144	11 2	—	—		
J.—Departmental Committee on Crude Alcohol—Prizes ...	1,500	—	1,500	0 0	—	—		
INTERNATIONAL LABOUR ORGANIZATION.								
K.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations) ...	3,117	3,018 12 4	98	7 8	—	—		
K.2.—Travelling and Incidental Expenses ...	550	341 9 7	208	10 5	—	—		
KK.—Gift from Saorstát Éireann to New International Labour Office at Geneva ...	300	—	300	0 0	—	—		
UNEMPLOYMENT INSURANCE, &C.								
L.—Contributions to the Unemployment Fund and to Special Schemes ...	225,000	222,997 17 11	2,002	2 1	—	—		
M.—Payments to Associations ...	350	343 17 10	6	2 2	—	—		
N.—Advances to Workpeople for Fares ...	150	85 13 3	64	6 9	—	—		
NN.—Losses and Compensation...	—	3 2 6	—	—	3	2 6		
<i>Deduct :—</i>	£ 475,240	445,412 3 8	29,944	11 10	116	15 6		
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	12,178	—	12,178	0 0	—	—		
GROSS TOTAL :—								
Original ... £463,052	463,062	445,412 3 8	17,766	11 10	116	15 6		
Supplementary 10								
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.					
O.—Appropriations in Aid ...	111,275	108,953 2 7	£17,649 16 4					
NET TOTAL :—								
Original ... £351,777	£ 351,787	336,459 1 1	Deficiency of Appropriations in Aid realized.					
Supplementary 10			£2,321 17 5					
			Net Surplus to be surrendered.					
			£15,327 18 11					
			Estimated.	Realized.				
			£	£ s. d.				
Extra Receipts payable to Exchequer ...			—	1,690 6 1				



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

- A.—Saving mainly due to fall in cost of living Bonus, and to provision made for additional staff for the Employment Branch in anticipation of an increase in the live register which did not occur.
- AA.—Saving due to economies in staff and to payment of an allowance of £100 being made in the next financial year. (Census of Population).
- B.—Provision was made for two factory inspectors who were not appointed, and the inspection and supervision of Local Offices of the Department required less travelling than was anticipated.
- BB.—No more exact estimate of the cost of travelling in connection with the Census of Population was possible.
- C.—A larger supply of Unemployment Insurance Stamps was printed than was originally contemplated. Excess sanctioned by Department of Finance memorandum S. 60/19/27.
- CC.—The expenses incurred by the *Gárda Síochána* who acted as Enumerators in connection with the Census of Population were less than anticipated.
- D.—The greater part of this expenditure is for telephones, the estimate for which is furnished by the Department of Posts and Telegraphs.
- DD.—No more exact estimate of the cost of telegrams, &c., in connection with the Census of Population was possible.
- E.—The estimate in this case is necessarily of a conjectural nature.
- F.—The estimate in this case is necessarily of a conjectural nature. Excess sanctioned by Department of Finance memorandum S. 60/4/27.
- G. and H.—Fewer appeals were lodged by claimants than were anticipated, resulting in fewer sessions of the Courts being held—decreased expenditure under both Subheads.
- I.—Owing to the accounts of the International Union for the Protection of Industrial Property for the year 1926 not being available, the subscription for two months of 1925 only fell due in the year 1926-27. No delegation was necessary to the Conference *Parlementaire Internationale du Commerce*.
- J.—No award was made.
- K.1.—Payments to the League are made in U.S.A. dollars and the saving is due to the fluctuation of the exchange.
- K.2.—Saving due to reduction in rate of subsistence allowances payable to delegates and to its being found possible to utilise the services of a delegate already on the spot.
- KK.—The matter did not come to maturity during the year.
- L.—This item is based on an estimate of the contribution income of the Unemployment Fund which cannot be exactly forecast.
- M.—No more exact estimate was possible.
- N.—The estimate in this case is largely of a conjectural nature.
- NN.—Losses.—This item consists of 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.

## 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 ...	£ 107,000	£ 106,174 s. 11 d. 2
(b) Repayment of Sums advanced to Workpeople ...	125	86 15 3
(c) Repayment by British Ministry of Labour of cost of performing certain Accounting work in connection with services not transferred to the Government of the Irish Free State ...	2,500	1,419 18 1
(d) Contributions and fees 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 ...	1,500	941 12 8
(e) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 ...	100	74 0 7
(f) Miscellaneous Receipts, including sums received for services under Section 31 of the Unemployment Insurance Act, 1920; charges for the issue of new Unemployment Books, Law Costs recovered, etc. ...	50	256 4 10
	<u>£111,275</u>	<u>£108,953 2 7</u>

(a) This item is based on the contribution income of the Unemployment Fund which cannot be exactly forecast.

(b) Deficiency follows reduction in amount of Advances made (See Subhead N.).

(c) Deficiency due to reduction in cost of staff engaged on service consequent on a reduction in the number of trainees.

(d) Contributions due by certain Electricity Undertakings were not paid within the financial year.

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

(f) Surplus principally due to charges made for statistical returns.

NOTES.—Subhead K.2. includes an amount of £36 11s. 6d., the cost of entertainment by the senior Government delegate. Sanctioned by Department of Finance memorandum S. 75/10/25 dated 3rd May, 1926.

Subhead I. includes an amount of £46 19s. 9d. in respect of expenses incurred by a delegate attending the International Conference of Labour Statisticians. Sanctioned by Department of Finance memorandum S. 75/3/25 dated 14th September, 1926.

This Account includes the sum of approximately £1,660 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £1,500 in respect of salaries, etc., of staff on loan to this Department.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
9th December, 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.*



## RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 Transport.

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	£ s. d. 48,688 0 0	£ s. d. —	£ s. d. —
B.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c. ....	4,286	800 0 0	3,486 0 0	—
C.—Special Railway Undertakings ...	3,000	2,138 18 6	861 1 6	—
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 Carnadonagh, and Letterkenny Railways				
<i>Original</i> ...	Nil.			
<i>Supplementary</i> ...	£5,000			
<i>Do.</i> ...	1,500			
	6,500	6,500 0 0	—	—
E.—Payments in respect of Acquisition of Land for Colliery Railways ...	5,000	1,239 10 2	3,760 9 10	—
F.—Sligo and Belmullet Steamer Service ...	1,200	669 8 9	530 11 3	—
	£ 97,552	88,914 1 5	8,638 2 7	4 0
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,000	—	1,000 0 0	—
GROSS TOTAL—				
<i>Original</i> ...	£91,052			
<i>Supplementary</i> ...	5,000			
<i>Do.</i> ...	500			
	96,552	88,914 1 5	7,638 2 7	4 0
Deduct :—				
G.—Appropriations in Aid—	Estimated	Realized	Surplus of Gross Estimate over Expenditure. £7,637 18 7	
<i>Original</i> ...	£28,102	—	Deficiency of Appropriations in Aid realized. £4,711 0 0	
<i>Supplementary</i> ...	490	—		
	28,592	23,881 0 0	Net Surplus to be surrendered. £2,926 18 7	
NET TOTAL—				
<i>Original</i> ...	£62,950		Estimated. Realized.	
<i>Supplementary</i> ...	5,000			
<i>Do.</i> ...	10		£ s. d. £ s. d.	
	£ 67,960	65,033 1 5		
Extra Receipts payable to Exchequer ...	...	...	£ s. d. —	8,611 4 0

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

B.—Owing to the failure of the Leitrim County Council to meet its liability to the Minister under Section 63 (2) of the Railways Act, 1924, payments due to the Council under this Subhead were withheld.

C.—Large increases in receipts from traffic on the Castlecomer and Arigna lines arose on account of the dispute in the British coal centres which commenced in May, 1926, and the estimated loss in working was consequently reduced.

E.—The saving represents claims which, owing to certain legal difficulties, were not settled within the financial year.

F.—Saving due to economies effected in the working of the Service which were not anticipated at the time of preparing the Estimate.

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

DEPARTMENT OF INDUSTRY  
AND COMMERCE.  
9th December, 1927.

GORDON CAMPBELL,  
*Accounting Officer.*

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

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

### STATEMENT.

#### 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, 1927.

TRAMWAY OR RAILWAY.	Period in respect of which Repayment was made.	AMOUNT.
		£ s. d.
Dublin and Blessington Tramway Co., Co. Wicklow ... ..	Year ended 31st December, 1926 ... ..	400 0 0
Dublin and Blessington Tramway Co., Co. Dublin ... ..	Year ended 31st December, 1926 ... ..	400 0 0
		£ 800 0 0



## RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	7,402	6,887 10 7	514 9 5	—
B.—Travelling and Incidental Expenses ...	720	291 2 9	428 17 3	—
C.—Telegrams and Telephones ...	40	23 15 0	16 5 0	—
<b>TOTAL</b>	<b>£ 8,162</b>	<b>7,202 8 4</b>		—
Surplus to be surrendered ...		£ 959 11 8		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
(a) Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	4,000	4,067 15 8
(b) Fees ...	100	107 12 0
(c) Refund of proportion of Salaries of Chairman, Members and Registrar of Railway Tribunal in connection with their services on Rates Advisory Committee ...	50	84 12 1
	<b>£4,150</b>	<b>£4,259 19 9</b>

## 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.—No sittings having been held away from Dublin no expenses were incurred for travelling. Advertising was less than was anticipated.  
 C.—No telegrams were sent and there were fewer Telephone Calls than anticipated.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY  
AND COMMERCE,  
9th December, 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.*

## MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ... ..	7,310	6,490 12 2	819 7 10	—
B.—Travelling and Incidental Expenses ... ..	730	374 18 5	355 1 7	—
BB.—Inquiries into Shipping Accidents ... ..	10	—	10 0 0	—
C.—Telegrams and Telephones	105	73 17 11	31 2 1	—
D.—Services in connection with Wrecks and Salvage ...	100	84 9 11	15 10 1	—
E.—Relief of Distressed Seamen	50	7 14 3	42 5 9	—
F.—Coast Life Saving Service	4,684	5,135 0 2	—	451 0 2
GROSS TOTAL ...£	12,989	12,166 12 10	1,273 7 4	451 0 2
			Surplus of Gross Estimate over Expenditure. £822 7 2	
			Deficiency of Appropriations in Aid realized. £455 5 1	
Deduct :—	Estimated.	Realized.		
	£	£ s. d.		
G.—Appropriations in Aid ...	4,512	4,956 14 11	Net Surplus to be surrendered.	
NET TOTAL ...£	8,477	8,109 17 11	£367 2 1	

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

A.—Saving due to vacancy on Staff and reduction in cost of living Bonus.

B.—The amount of travelling was less than was anticipated. This was partly caused by the fall in the number of vessels calling at Cobh. There was also a saving in minor incidentals.

C.—Telephone payments were less than were 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.

F.—Excess due to payment of arrears on account of telephone services at Life Boat Stations, and to the cost of the telephone services at Life Saving Stations being underestimated by the Department of Posts and Telegraphs. Sanctioned by Department of Finance Minute S. 60/9/27, dated 21st May, 1927.

G.—The deficiency in Appropriations in Aid realized is due to a decrease in the amount of Survey and Mercantile Marine Office fees consequent on a fall in the number of vessels calling at Cobh.

The amount realized, £4,056 14s. 11d., is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc. :—						
Survey Fees ... ..	1,789	18	0			
Fees for examination of Masters, Mates, Engineers, etc. ... ..	69	16	6			
Fees for Medical Inspection of Emigrant Ships ...	774	0	0			
Contribution from Commissioners of Irish Lights in respect of Services of the Chief Surveyor acting as their Superintending Engineer ... ..	300	0	0			
				2,933	14	6
(b) Miscellaneous Receipts :—						
Sale of Forms ... ..	23	6	2			
Rent of Foreshores ... ..	30	14	0			
Mercantile Marine Office Fees ... ..	905	19	6			
Miscellaneous ... ..			6			
Wreck and Salvage :—						
(1) Sale of salvaged articles ... ..	144	7	2			
(2) Deposition Fees and Commission ... ..	18	13	1			
				1,123	0	5
TOTAL ... ..				£4,056	14	11

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

From this Vote an Engineer Surveyor received an Allowance at the rate of £100 per annum in respect of special work performed for the Commissioners of Irish Lights.

GORDON CAMPBELL,

*Accounting Officer.*

DEPARTMENT OF INDUSTRY

AND COMMERCE,

9th December, 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.*

## OFFICE OF THE MINISTER FOR FISHERIES.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	21,826	20,109 16 3	1,716 3 9	—	—	—
B.—Travelling, &c. ...	3,000	1,826 8 2	1,173 11 10	—	—	—
C.—Incidental Expenses ...	200	249 6 2	—	49 6 2	—	—
D.—Telegrams and Telephones	250	170 10 11	79 9 1	—	—	—
E.—Fishery Development ...	34,025	24,284 2 2	9,740 17 10	—	—	—
F.—Rural Industries ...	31,120	18,126 7 8	12,993 12 4	—	—	—
G.—Sea Fishery Protection Service	9,500	7,813 0 2	1,686 19 10	—	—	—
H.—Contribution to the International Council for the Study of the Sea	550	549 6 1	13 11	—	—	—
I.—Minor Marine Works ...	2,500	697 15 9	1,802 4 3	—	—	—
GROSS TOTAL ...£	102,971	73,826 13 4	29,193 12 10	49 6 2	—	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
J.—Appropriations-in-Aid ...	48,760	34,455 9 0	£29,144 6 8			
			Deficiency of Appropriations in Aid realized.			
			£14,304 11 0			
			Net Surplus to be surrendered.			
NET TOTAL ...£	54,211	39,371 4 4	£14,839 15 8			
			Estimated. Realized.			
			£ s. d.	£ s. d.	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	2 2 6	—	—

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

- A.—Saving due to vacancies remaining unfilled, and to the fall in the cost of living Bonus.
- B.—The expenditure was less than anticipated owing mainly to the delay in filling certain posts which normally involve considerable travelling.
- C.—Excess due to expenditure on advertising and on fees to reporters at public inquiries being higher than anticipated. Sanction to the excess being met from savings on other Subheads of the Vote has been given in Department of Finance Minute S. 60/5/27 of the 4th February, 1927.



D.—Expenditure less than anticipated.

E.—The need did not arise for putting into operation schemes for branding and fish curing as provided for under this Subhead, while in the case of certain other details the expenditure was less than anticipated. The expenditure charged to this Subhead includes (1) a sum of £225 paid to the Irish Land Commission for three buildings situated at West Cove Pier, Co. Kerry, which were taken over from that Department for fishery purposes (Department of Finance Minute S. 27/11/26); (2) sums amounting to £39 12s. 7d. for travelling and subsistence expenses of certain members attending meetings of the Fishery Conference held during the months of February and March, 1927, (Department of Finance Minute S. 101/8/26); and (3) compensation amounting to £11 which was awarded to two fishermen for damage to their boats through the blowing down in a storm of portion of the Department's Boatyard premises at Galway (Department of Finance Minute S. 27/12/27).

F.—Owing to depression in trade the expenditure was considerably less than anticipated. The expenditure charged to this Subhead includes (1) a sum of £267 19s. 0d. for a building erected for the Department's Knitting Class at Lettermore, Co. Galway, to replace a structure destroyed by fire (Department of Finance Minute S. 27/86/24), and (2) a sum of £800 for purchase of suitable premises for the Department's Knitting Class at Moycullen, Co. Galway (Department of Finance Minute S. 27/95/25).

G.—The expenditure which relates almost wholly to the cost of maintaining a Fishery Cruiser was less than anticipated, by reason of the fall in the price of coal and the restricting of the annual overhaul to such repairs and renewals as could not be safely postponed to a later period.

I.—Postponement to next financial year of the carrying out of certain works provided for in the Estimate.

	Estimated.	Realized.
	£	£
J.—(1) Local Taxation (Customs and Excise) Duties Grant ...	10,650	10,650
(2) Repayment of Fishery and Industrial Loans ...	10,000	7,811*
(3) Miscellaneous Receipts from Schemes of Fishery Development, etc. (See Subhead E.) ...	10,140	5,112†
(4) Rural Industries: Miscellaneous Receipts. (See Subhead F.) ...	17,470	10,882‡
(5) Fines in cases of illegal trawling, etc. ...	500	—
	<u>£48,760</u>	<u>£34,455</u>

\* Relates wholly to Fishery Loans and was less than anticipated, as the fishing industry, on the prosperity of which the repayment of loan instalments largely depends, was not as successful as hoped for.

† As explained in the note to Subhead E. above, no expenditure was incurred on certain schemes contemplated when the Estimates were being framed, with the result that the receipts which these schemes were likely to yield did not materialise. Further there was a drop in the receipts from other schemes on which there was a corresponding saving in the expenditure.

‡ Owing to depression in trade the output of the Industries Classes was not as great as anticipated (*vide* note to Subhead F. above).

|| Owing to legal difficulties none of the fines imposed has yet been recovered.

#### NOTES.

The total amount of arrears outstanding on 31st March, 1927, in respect of loans was £113,865.

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

	£	s.	d.
(1) Debts due to various Industrial Classes for goods supplied by them to traders and others who subsequent to the dates of the transactions involved were adjudicated bankrupt (S. 27/27/26, S. 27/45/26, S. 27/73/25, S. 27/47/26, S. 27/60/25, S. 27/52/26, S. 27/43/26, S. 27/60/25, S. 27/4/27) ... ..	375	11	1
(2) Value of goods lost in transit from an Industrial Class (S. 27/38/26) ... ..	3	12	10
(3) Shortages in the accounts of an Industrial Class of which the teacher-in-charge had left the country (S. 27/90/25) ...	166	19	4
(4) Loss by Industrial Class in the selling value of certain goods owing to unavoidable failure to execute the order in the agreed time (S. 27/105/25) ... ..	5	6	2
(5) Rent of Fishery Store for period during which tenant was unable to occupy owing to disturbed state of the country (S. 27/101/25) ... ..	11	5	0
(6) Balance due on loan and insurance accounts by a Fishery Loan borrower who had left the country (S. 27/28/25) ...	987	16	9
(7) Balance due on fishery loan. The amount in this case would appear to have been duly remitted to the late Congested Districts Board but was lost in transit (S. 28/33/26) ...	1	2	7
(8) Amount due for insurance of fishing vessel. The actual sum involved was £66 8s. 9d. but the loan borrower concerned would only agree to pay a sum of £33 in full settlement. It was decided to accept this amount owing to the difficulties which would have arisen in proving the debt in the event of legal proceedings being taken for recovery of the whole amount (S. 27/118/25) ... ..	33	8	9

L. C. MORIARTY,

*Accounting Officer.*DEPARTMENT OF FISHERIES,  
DUBLIN.

20th November, 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 POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 :—						
Original ... £1,537,076						
Less Supplementary 14,550						
	1,522,526	1,482,302 11 2	40,223	8 10	—	
AA.—Payment to other Administrations in respect of services rendered by Agency	5,800	5,203 16 1	596	3 11	—	
B.—Travelling and Subsistence Allowances ...	12,900	10,619 15 2	2,280	4 10	—	
BB.—International Conferences and Conventions ...	1,340	724 10 8	615	9 4	—	
C.—Rent, Office Fittings, &c. ...	24,550	25,370 15 8	—		820	15 8
D.—Purchase of Sites, &c. (Postal and Telegraph Services only)—						
Original ... £10						
Supplementary ... 14,560						
	14,570	4,681 18 4	9,888	1 8	—	
E.—Conveyance of Mails ...	381,180	355,808 8 3	25,371	11 9	—	
F.—Railway Companies, &c., for services in connection with Telegrams ...	400	350 9 5	49	10 7	—	
G.—Stores other than Engineering Materials ...	58,300	51,231 4 7	7,068	15 5	—	
H.—Incidental Expenses, Law Charges, &c. ...	13,750	7,967 2 7	5,782	17 5	—	
I.—Engineering Establishment ...	164,905	163,164 5 10	1,740	14 2	—	
K.—Engineering Materials ...	34,245	32,379 18 10	1,865	1 2	—	
L.—Engineering Contract Work, Maintenance by Railway Companies, &c. ...	31,984	16,856 3 2	15,127	16 10	—	
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Act, 1924 ...	67,840	67,973 1 2	—		133	1 2
N.—Superannuation and other non-effective Charges ...	205,800	159,888 10 8	45,911	9 4	—	
O.—Post Office Savings Bank ...	13,360	16,821 15 4	—		3,461	15 4
GROSS TOTAL—						
Original £2,553,440						
Supplementary 10						
	2,553,450	2,401,344 6 11	156,521	5 3	4,415	12 2
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
			£152,105 13 1			
T.—Appropriations in Aid ...	90,590	102,497 10 11	Surplus of Appropriations in Aid realized.			
			£11,907 10 11			
NET TOTAL—			Total Surplus to be surrendered.			
Original £2,462,850			£164,013 4 0			
Supplementary 10						
	2,462,860	2,298,846 16 0				



## DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

### SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Headquarters Offices ...	117,754	113,898 10 2	3,855 9 10	—
A.2.—Metropolitan Offices ...	423,590	410,229 4 11	13,360 15 1	—
A.3.—Provincial Offices ...	928,060	900,494 11 1	27,565 8 11	—
A.4.—Stores Branch ...	67,672	57,680 5 0	9,991 15 0	—
	£ 1,537,076	1,482,302 11 2	54,773 8 10	—
<i>Less Supplementary</i> ...	14,550	—	14,550 0 0	—
NET TOTAL ...	£ 1,522,526	1,482,302 11 2	40,223 8 10	—
Surplus ...			£40,223 8 10	

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

A.1.—The saving was in the main due to vacancies in the Secretary's Office remaining unfilled (£2,170) and to the fall in the cost of living Bonus during the period 1st September, 1926, to 28th February, 1927 (£1,210).

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 economies resulting from the application of a general policy of retrenchment (£8,860) and to a saving on Bonus estimated at £4,500 resulting from the reduction in the cost of living figure during the period 1st September, 1926, to 28th February, 1927.

A.3.—The decrease in expenditure was due to the operation of a general policy of retrenchment in unremunerative Postal Services (£17,365) and to a saving on Bonus estimated at £10,200 resulting from the reduction in the cost of living figure during the period 1st September, 1926, to 28th February, 1927.

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 Post Office Factory not having been fully realized—saving approximately £8,000.
- (3) A saving of £1,000 effected in the cost of 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.
Payment to other Administrations, &c. ...	5,800	5,203 16 1	596 3 11	—

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

The volume of business in connection with Money Orders and Postal Orders sent to Great Britain and Northern Ireland was less than anticipated.



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 ... ..	12,900	10,619 15 2	2,280 4 10	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to (1) temporary reduction in the number of Officers of the Secretary's Office employed on travelling duties (£870), (2) the cessation of payment of Subsistence Allowance to Provincial Post Office Assistants on loan to the Accountant's Branch on appointment to the Clerical Grade (£660), (3) the reduced subsistence rates notified in Finance Circular No. 31/25, (£750).

SUBHEAD BB.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
International Conferences and Conventions ... ..	1,340	724 10 8	615 9 4	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving is due to (1) the provision for Travelling (£500) not being expended as a Conference was not held, and (2) the subscription to the Postal Bureau (£510) not falling due for payment in the financial year, partly set off by the subscriptions to the Telegraph and Radio Telegraph Conventions for the year 1926 (£476) materialising in the financial year under notice.

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. ...	24,550	25,370 15 8	—	820 15 8

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to certain payments for rent and coal being made in the financial year for which provision was made in the Estimates for 1925-26. (Department of Finance letter S.60/34/26 of 9th December, 1926, refers).

## 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)—				
Original ... £10				
Supplementary ... 14,560	14,570	4,681 18 4	9,888 1 8	—

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

In the absence of definite data the Estimate of £10 was made to provide a Token Vote. The expenditure represents the payments for the purchase of sites for new premises (Department of Finance letters S.38/5/24 of 9th January, 1926, S.38/4/24 of 11th September, 1925, S.38/26/25 of 20th December, 1926, S.38/2/24 of 21st May, 1924, and 12th February, 1927). The saving was due to anticipated payments not being made during the financial year.

## 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	283,000	277,085 5 2	5,914 14 10	—
E.2.—Conveyance of Mails by Road	57,350	55,538 6 5	1,811 13 7	—
E.3.—Packet Services at Home ...	800	800 16 4	—	16 4
E.4.—Packet Services—British, Foreign and Colonial ...	40,000	22,366 17 6	17,633 2 6	—
E.5.—Conveyance of Mails by Air (Foreign and Colonial)	30	17 2 10	12 17 2	—
TOTAL ...£	381,180	355,808 8 3	25,372 8 1	16 4
Surplus ...			£25,371 11 9	

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

E.1.—Portion of the saving was due to the substitution by Departmental owned, Postmen driven, motor vans for services formerly performed by Railway Companies (£2,710). In addition a saving of £3,200 was due to growth of Motor Services and decline in incoming Parcel Traffic resulting in smaller payments to the Railway Companies for the conveyance of Parcels.

E.2.—The saving was due to economies effected in Road Services and the extension of official Motor working in Dublin and the Provinces.

E.4.—The saving was due to the provisional payment for the Irish Free State proportion of the cost of the Dun Laoghaire—Holyhead Packet service being less than anticipated (£15,000) and to the expenditure on Foreign and Colonial services being less than estimated for (£2,630).

E.5.—The carriage of Mails by Air did not develop to the extent anticipated.



## SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams ... ..	£ 400	£ s. d. 350 9 5	£ s. d. 49 10 7	£ s. d. —

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

It is not possible to estimate the expenditure under this Subhead with any greater degree of accuracy.

## SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.1.—Stores ... ..	36,300	34,731 6 1	1,568 13 11	—
G.2.—Uniform Clothing ...	17,250	11,664 14 11	5,585 5 1	—
G.3.—Manufacture of Stamps, &c.	4,750	4,835 3 7	—	85 3 7
TOTAL ...£	58,300	51,231 4 7	7,153 19 0	85 3 7
Surplus ... ..			£7,068 15 5	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £3,048.

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

G.1.—Saving due to (1) certain payments (£2,000) due to British Administration which did not materialise in the financial year and (2) economy in the use of Mail Bags and Miscellaneous Stores (£2,200), set off by the purchase of surplus Army Cycles (£2,727) (Department of Finance letter F.681/32 of 8th January, 1927).

G.2.—Saving due to (1) reduction of Reserve Stocks (£3,300) and (2) certain payments (£2,000) to Contractors which did not materialise in the financial year.

G.3.—The excess was due to the fact that no provision was made for the cost of watermarked paper for Dog Licences (£78) now borne on the Post Office Vote (Department of Finance letter S.77/1/27 of 25th March, 1927).

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from Stock amounted to £2 15s. 0d. during the year.

## SUBHEAD H.—INCIDENTAL EXPENSES, LAW CHARGES, &amp;c.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges ... ..	250	258 0 4	—	8 0 4
H.2.—Losses by Default, Accident, &c. ... ..	12,000	6,369 8 9	5,630 11 3	—
H.3.—Incidental Expenses ...	1,500	1,339 13 6	160 6 6	—
TOTAL ... ..	13,750	7,967 2 7	5,790 17 9	8 0 4
		Surplus ...	£5,782 17 5	

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

H.1.—It is not possible to estimate more accurately the probable expenditure under this Subhead.

H.2.—The saving was due to the restoration of normal conditions in the country and to the decrease in raids, robberies, etc. (£3,093) and also to the estimated loss due to unexplained discrepancies in accounts consequent upon the fires of July and November, 1922, being reduced by a credit of £2,537 obtained from the British Administration.

A classified schedule of losses is appended. The loss to the public is reduced by £20 8s. 9d. on account of unpaid wages, etc., due to dismissed, etc., Officers.

H.3.—This is necessarily a fluctuating item.

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

	£	s.	d.
Losses by Raids:—			
14 Cases under £50 ... ..	92	18	10
2 Cases £50 and over ... ..	109	0	0
Deficiency in Accounts—Adjustment due to destruction of records by fire in the Accountant's Branch in July, 1922, and in the Rotunda Rink in November, 1922 ...	4,611	3	6
„ „ Loss due to burglary at Phibsborough Branch Office, Dublin ... ..	123	14	5
„ „ Late Sub-Postmaster, Knock Sub-Office, Claremorris, Final Account ... ..	89	2	10
„ „ Due to defalcations of the late Sub-Postmistress, Whitegate Sub-Office, Limerick ... ..	83	16	2
Irrecoverable amount of forged Money Orders stolen from Donadea Sub-Office, Dublin, and negotiated through the British Post Office ...	186	4	3
Robbery from Stamp Vending machine at Phibsborough Branch Office, Dublin ... ..	1	10	8
Theft of three official remittances from the Sligo-Leckaun Postman ...	34	4	0
Loss of portion of remittance from Castlecor Sub-Office to Ceanannus Mor ...	1	0	0
Loss due to payment of a forged Telegraph Money Order at Dun Laoghaire ...	30	0	0
Loss due to embezzlement by Counter Clerk at Birr ... ..	1	0	0
Loss due to irregular payment of Unemployment Insurance Benefits ...	1	16	8
Miscellaneous Losses under £1, involving suspicion of fraud or culpable negligence on the part of Post Office Servants ... ..	17	11	



SUBHEAD H.—continued.

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

PRINCIPAL ITEMS.—continued.

Miscellaneous Losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—

	£	s.	d.	£	s.	d.
Counter Losses ... ..	175	12	0			
Postal Orders ... ..	11	3	7			
Old Age Pension Orders ... ..	2	3	3			
Army and Navy Allowances and Postal Drafts	2	15	0			
Money Orders ... ..	8	19	10			
Irrecoverable amounts of National Health and Unemployment Insurance Contributions	27	1	6			
Irrecoverable amounts of Customs Charges uncollected ... ..	11	2	11			
Miscellaneous ... ..	1	0	11			
					239	19 0

Compensation for Loss of or Damage to Parcels and Registered and Insured Letters :—

Loss :—	Registered and Insured Parcels...	...	...	57	17	7
	Unregistered and Uninsured Parcels	...	...	502	14	9
	Total (Parcels)	...	...	560	12	4
	Registered and Insured Letters	...	...	116	3	6
	TOTAL (Loss)	...	...	676	15	10
Damage :—	Registered and Insured Parcels	...	...	9	0	9
	Unregistered and Uninsured Parcels	...	...	77	3	11
	Total (Parcels)	...	...	86	4	8
	Registered and Insured Letters	...	...	Nil		
	TOTAL (DAMAGE)	...	...	86	4	8
	TOTAL (LOSS AND DAMAGE)	...	...		763	0 6
	TOTAL	...	...		£6,369	8 9

The total number of Money Orders and Postal Orders issued during the year was over 4,530,800, amounting to a total sum of £6,852,700. The total number of parcels dealt with was about 5,884,000.

The total cash, etc., remittances dealt with by Postmasters, etc., during the year was about £16,080,000.

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 ... ..	152,663	147,725 7 0	4,937	13 0	—	
I.2.—Travelling and Subsistence Allowances ... ..	12,242	15,438 18 10	—		3,196	18 10
TOTAL ...£	164,905	163,164 5 10	4,937	13 0	3,196	18 10
		Surplus ...	...	£1,740	14	2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- I.1.—Decrease due to reduction in cost of living Bonus (£1,900 approximately) and to reduction in the anticipated expenditure on general maintenance, etc. (£3,037).
- I.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 ...	34,245	32,379 18 10	1,865 1 2	—

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

Owing to the curtailment of the Telephone Capital Programme, the requirements of Stores for renewal and re-arrangement of existing lines, directly connected with Telephone Development, did not reach the original estimated standard.

## STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1926-27.

	£	s.	d.
Cable accidentally burned at Cork Tunnel ...	9	17	10
Tools stolen from lorry at Roundwood, Co. Wicklow ...	2	18	2
Pole damaged at Waterford ...	2	6	2
Telephone instrument lost at Cork ...	2	3	0
Losses of stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (45 cases) ...	27	15	2
Loss on stores taken into stock and found on re-examination to be defective (Department of Finance letter S.41/16/26 of 5th November, 1926) ...	151	9	7
TOTAL ...	£196	9	11

The total value of stores handled during the year was £235,798. The value of stores used in making good malicious damage was £36.

## SUBHEAD L.—ENGINEERING CONTRACT WORK, MAINTENANCE BY RAILWAY COMPANIES, &amp;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. ...	10,000	8,017 9 8	1,982 10 4	—
L.2.—Wayleaves ...	320	289 15 0	30 5 0	—
L.3.—Contract Work ...	15,222	2,937 8 6	12,284 11 6	—
L.4.—Rent, Rates on Wires, &c. ...	4,800	4,826 13 11	—	26 13 11
L.5.—Incidental Expenses ...	1,642	784 16 1	857 3 11	—
TOTAL ...	£ 31,984	16,856 3 2	15,154 10 9	26 13 11
SURPLUS ...			£15,127 16 10	

Expenditure in the Year. Total outstanding.

## REPAYMENT SERVICES.

	£	£
Works executed for Railway Companies and others ...	2,209	1,460

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 Saorstát share of the cost of repairs 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 Wayleave payments, which could not be foreseen.
- L.3.—Decrease due to the abandonment of projected Works, directly connected with Telephone Development, which could not be undertaken during the financial year owing to the curtailment of the Telephone Capital Programme.
- L.5.—The expenditure on Technical Classes and Training of Officers in Automatic Telephony was £532 less than anticipated. The provision for making good accidental damage in connection with new Construction Works, an item which is necessarily of a fluctuating nature, was also over-estimated by £325.

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 ... ..	42,350	42,485 0 0	—		135	0 0
M.2.—Telephone Development— Annuities in respect of cost incurred since 1st April, 1922	25,490	25,488 1 2	1	18 10	—	
TOTAL ...£	67,840	67,973 1 2	1	18 10	135	0 0
Deficit ...			£133 1 2			

## 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 F.82/1/24 dated 25th March, 1926.

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 ... ..	32,780	33,149 1 1	—		369	1 1
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	81,000	67,612 19 3	13,387	0 9	—	
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ... ..	31,000	—	31,000	0 0	—	
N.4.—Repayment to British Government in respect of Pensions awarded prior to 1st April, 1922	61,020	59,126 10 4	1,893	9 8	—	
TOTAL ... ..£	205,800	159,888 10 8	46,280	10 5	369	1 1
Surplus ...			£45,911 9 4			

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

N.1.—The expenditure under this Subhead cannot be estimated with greater accuracy.

N.2. and N.3.—The saving was due to the temporary suspension of retirements under the Treaty.

N.4.—The expenditure under this Subhead cannot be estimated with greater accuracy.

## SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.1.—Salaries, Wages and Allowances	10,930	10,605 15 5	324 4 7	—
O.2.—Travelling ... ..	80	8 8 4	71 11 8	—
O.3.—Buildings, Furniture, Light, Heating, etc. ... ..	100	4,267 4 7	—	4,167 4 7
O.4.—Stationery, etc. ... ..	2,000	1,294 15 10	705 4 2	—
O.5.—Law Charges ... ..	20	—	20 0 0	—
O.6.—Losses by Default, Accident, etc.	200	52 11 1	147 8 11	—
O.7.—Incidental Expenses ... ..	30	6 8 7	23 11 5	—
O.8.—Rates, etc. ... ..	—	586 11 6	—	586 11 6
TOTAL ... ..	£ 13,360	16,821 15 4	1,292 0 9	4,753 16 1
Deficit ...			£3,461 15 4	

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

O.1.—The saving was due to the fall in the cost of living Bonus figure during the period 1st September, 1926, to 28th February, 1927 (£130), and to the performance of Extra Duty not being necessary (£180).

O.2.—This is a fluctuating item and less travelling was necessary than was anticipated.

O.3.—The excess was due to the accounts in respect of Buildings, Furniture and Rent since the inception of the Bank falling due for payment in the financial year. Provision for the amount of the arrears was not made in the Estimate. (Department of Finance letter F.111/8/24 of 26th March, 1927).

O.4.—Less Stationery, etc., was required than in previous years.

O.5.—This is a fluctuating item and no expenditure was incurred during the financial year.

O.6.—This is a variable item. The losses incurred were less than anticipated. A classified schedule of losses is appended.

O.7.—This is necessarily a fluctuating item.

O.8.—Provision was not made for this payment which covers the period since the occupation of the present premises by the Savings Bank. (Department of Finance letter F.111/8/24 of 28th October, 1926).



## LOSSES BY DEFAULT—SAVINGS BANK.

Particulars.								Amount.	
								£	s. d.
Overdraft by depositor in account :—									
No. 153606	...	...	...	...	...	...	...	15	0
Amounts fraudulently withdrawn from accounts :—									
No. 52300	...	...	...	...	...	...	...	1	0 0
„ 179633	...	...	...	...	...	...	...	19	0
„ 225631	...	...	...	...	...	...	...	15	0
„ 229967	...	...	...	...	...	...	...	5	0
Deficiency due to error in reporting deposits to accounts :—									
No. 154068	...	...	...	...	...	...	...	18	0
„ 211914	...	...	...	...	...	...	...	1	5
Deficiency due to defalcations of late Sub-Postmaster of Newtown-Cashel								42	16 9
Deficiency due to defalcations of late Sub-Postmaster of Whitegate, Limerick								5	0 11
TOTAL ...£								52	11 1

The total number of Savings Bank deposits and withdrawals during the year was over 657,400 and their total amount was about £2,053,900.

## 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 ...	90,590	102,497 10 11	—	11,907 10 11

NATURE OF RECEIPT.	Estimated.	Realized.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	£ 27,500	£ 28,778 19 9
T.2.—Void Money Orders	—	—
T.3.—Void Postal Orders	—	—
T.4.—Commission on Rates collected for County Councils	2,500	1,932 18 7
T.5.—Works for Railway Companies	930	943 13 6
T.6.—Sale of Engineering Stores	2,500	3,356 1 10
T.7.—Receipts from Savings Bank Fund	22,760	26,394 0 3
T.8.—Sale of Sites	—	—
T.9.—Rent of Post Office Premises Sub-let	3,700	4,000 16 2
T.10.—Receipts from British Administration for Excess Parcels Traffic	15,000	11,287 0 0
T.11.—Receipts from British Administration for Staffing of Wireless Stations	7,500	7,139 0 7
T.12.—Miscellaneous Receipts	8,200	18,665 0 3
TOTAL ...	£ 90,590	102,497 10 11

## EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The value of the Money Orders issued in the U.S.A. for payment in this country was greater than was anticipated at the time the estimate was prepared.
- T.4.—The deficit was due to the cessation of the collection of rates for the Sligo County Council in October, 1926.
- T.5.—A casual variation.
- T.6.—The excess receipts were due to certain sales being effected in the financial year which it was anticipated would have been completed in the previous year.
- T.7.—The variation from the estimate was mainly due to direct expenditure being underestimated. (See Subhead O. Post Office Savings Bank).
- T.9.—The excess was due to receipt of arrears of rents in respect of premises sub-let in Pearse Street, Dublin.
- T.10.—The deficit was due to a fall in the number of parcels received from Great Britain and Northern Ireland as compared with the number estimated, while a deduction of £2,199 from the amount due from the British Post Office for the year ended 31st March, 1927, in respect of an adjustment for Christmas 1925 was unforeseen at the time the estimate was prepared.
- T.11.—It was not possible to frame a more accurate estimate of the receipts under this heading.
- T.12.—The receipts under this heading include 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 (Department of Finance letter F.4/6/24 dated 19th July, 1926) ...	446	13	4
(b) 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 ...	3,110	7	5
(c) Recovered from the Stationery Office in respect of expenses previously charged to the Vote of the Department of Posts and Telegraphs ...	1,441	14	1
(d) Payment by the Air Ministry, Great Britain, for special attendances of staff in connection with Meteorological Services at various offices during the period 1st April, 1922, to 31st December, 1925 ...	500	0	0
(e) Recovered as result of Court decrees in cases of malicious damage to property of the Department of Posts and Telegraphs ...	373	3	1
(f) Cost of uniform clothing, materials, etc., held in stock for Post Office purposes on 31st March, 1926, issued to and paid for by other Government Departments during the year ended 31st March, 1927. The cost of the stores was charged to the Vote Sub-head G.2 prior to 31st March, 1926 ...	7,946	0	0

Receipts in respect of items (a), (c), (d), (e) and (f) were not included in the Estimates, while receipts under heading (b) were underestimated.



## 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, 1926, to 31st March, 1927. One Clerical Officer, 23 Post Office Assistants and two Postmen received extra remuneration varying between £51 5s. 0d. and £87 6s. 8d. in respect of extra attendance on week days, duty on Sundays, Christmas Day, and Bank Holidays, and substitution duty.

## NOTES.

(1) This Account includes a sum of approximately £1,867 for Salaries, etc., of Staff lent to other Departments.

(2) During the year the following items were abandoned as irrecoverable :—

	£	s.	d.
Overpayments of wages, etc., in previous years ... ..	60	8	0
Unexpired value of official uniforms ... ..		11	8
Overhead charges in respect of compensation for damage to official cycles, etc. ... ..		7	5
Cost of substitution of witness in theft case ... ..	1	5	6
	<u>£62</u>	<u>12</u>	<u>7</u>

P. S. O'HEGARTY,

*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 1927.

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. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1927.

Estimate.	Expenditure.
£	£
Construction (Telegraphs) :—	Construction (Telegraphs) :—
Sundry Works (including fast Telegraph Apparatus) ...	Sundry Works (including fast Telegraph Apparatus) ...
5,824	8,967
TOTAL COST OF TELEGRAPH CONSTRUCTION :—	TOTAL COST OF TELEGRAPH CONSTRUCTION :—
Cash ... .. £3,053	Cash ... .. £4,545
Materials ... .. 2,771	Materials ... .. 4,422
5,824	8,967 (a)
Construction (Common Services) :—	Construction (Common Services) :—
Electric Light, Electric Power, Heating— New Works :—	Electric Light, Electric Power, Heating— New Works :—
Cash ... .. £8,234	Cash ... .. £1,389
Materials ... .. 1,484	Materials ... .. 210
9,718	1,599
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	TOTAL COST OF COMMON SERVICES CONSTRUCTION
£9,718	£ 1,599 (b)

(a) Construction (Telegraphs) :—Provision was not made in this Estimate for the increase in Telegraph Capital Plant value arising out of Renewal Work, but was included in the Estimate for Renewals.  
(b) Construction (Common Services) :—Certain Lighting and Heating Schemes, etc., in connection with the new G.P.O. Dublin, could not be carried out as Building Operations were not sufficiently advanced.

## APPENDIX No. 1A.

## ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1927.—continued.

Estimate.			Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER	LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.		Telegraph Services.	Telephone Services.		
£	£	£	£	£	£	
25,845	50,676	671	12,959	52,123	341	
14,813	14,027	498	6,543	27,704	181	
			19,502	79,827	522	
581	6,894	25	299	1,829	45	
£41,239	71,597	1,194	19,801	81,656	567	
40,024	56,507	3,217	30,159	65,448	3,560	
3,380	5,078	444	3,183	6,100	408	
32	288	—	29	261	—	
10,000	—	—	5,729	2,289	—	
£53,436	61,873	3,661	39,100	74,098	3,968	
1,395	16,545	60	1,120	6,423	29	
£1,395	16,545	60	1,159	6,196	24	
			2,279	12,619	53	

  

RENEWALS, REARRANGEMENTS, &c., OF PLANT.						
£77,192	Cash	...	£65,423	...		
29,338	Materials	...	34,428	...		
	TOTAL	...	...	...		
Worn-out and Obsolete Plant and Stores— Book Value written off Stores Ledger						
Total Cost of Renewals, Rearrangements, &c., of Plant			...	...		
MAINTENANCE.						
£99,748	Cash	...	£99,167	...		
8,902	Materials	...	9,691	...		
320	Wages	...	290	...		
10,000	Maintenance of Submarine Cables (part cost)	...	8,018	...		
	TOTAL Cost of Maintenance	...	...	...		
REPAIR OF STORES IN POST OFFICE FACTORY.						
Direct Expenditure—						
£15,000	Cash	...	£6,341			
3,000	Materials	...	1,231			
	Indirect Expenditure	...	7,379			
Total Cost of Repair of Stores in Post Office Factory		...	...	...		



## APPENDIX No. II.

## STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1927.

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1926 :—			Works and Maintenance		...
Stock at Rate Book Prices, 31st March, 1926		126,770*	Repayment Services		...
Stores in transit on 31st March, 1926		946	Factory for use in Manufacture, Plant, &c.		...
Stores issued to Factory in respect of uncompleted Works on 31st March, 1926		2,483	Sales		...
Less—Decrease on revaluation		130,199	Stocktaking Adjustments		...
		1,465	Value of Stores issued to Factory in respect of Uncompleted Works on 31st March, 1927		...
Engineering Materials Purchased		91,992	Value of Stores in transit on 31st March, 1927		...
Add Stores taken into Stock, 1926-27, but not paid for on 31st March, 1927		4,142	Value of Stores in hand on 31st March, 1927		...
		96,134	(Including Stores awaiting repair or condemnation, £18,100, and for sale, £3,577).		...
Deduct Stores taken into Stock prior to 1st April, 1926, and paid for in 1926-27		3,825			138,147†
		92,309			141,860
Add cost of Freight and Cartage of Engineering Stores		5,065			
Add cost of Handling :—					
Engineering Staff		1,685			
Stores Staff		7,536			
		14,286			
Manufactured Articles received from Factory at cost		14,065			
Profit on Rate Book Prices		487			
		£249,881			£249,881

\* Includes Stores value £37,000 charged to Suspense Head of the Telephone Capital Account.

† Includes Stores value £60,000 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 1926-27.

Subhead N.1.

## RECURRENT CHARGES.

£ s. d.

Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, &c.) and the Act of 1909 (Section 1) ...	16,088	13	9
--	--------	----	---

## GRATUITIES AND OTHER NON-RECURRENT CHARGES.

## A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...	8,913	11	6
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)) and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...	3,755	11	7
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...	236	14	0
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...	265	3	2
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...	82	10	3

## B.—Non-Statutory.

Marriage Gratuities ...	3,259	6	2
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts ...	199	8	9

## INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	—	—	—
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919 ...	318	1	11
Grants under the Injuries in War (Compensation) Act, 1915 ...	—	—	—
	£33,149	1	1

Subhead N.2.

Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	£67,612	19	3
---	---------	----	---

Subhead N.3.

£ s. d.

Additional Allowances under Article 10 of the Treaty of 6th December, 1921

REPAYMENT TO BRITISH GOVERNMENT IN RESPECT OF PENSIONS  
AWARDED PRIOR TO 1st APRIL, 1922.

Subhead N.4.

## RECURRENT CHARGES.

Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1) ...	£	s.	d.
	57,170	11	7

## INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887 ...	46	14	2
Grants under the Workmen's Compensation Acts 1906, 1917 and 1919 ...	182	0	1
Grants under the Injuries in War (Compensation) Act 1915 ...	1,727	4	6
	£59,126	10	4
TOTAL	£159,888	10	8



## POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

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

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924 and 1927.

	Receipts in the Year ended 31st March, 1927.		Total for the previously expired Period.		Total to 31st March, 1927.		Payments in the Year ended 31st March, 1927.	Total for the previously expired Period.		Total to 31st March, 1927.	
	£	s. d.	£	s. d.	£	s. d.		£	s. d.	£	s. d.
To Balance on 31st March, 1926	3,562	14 5	—	—	—	—	—	3,562	14 5	—	—
„ Advances from the Exchequer	165,500	0 0	1,173,920	0 0	1,339,420	0 0	130,930	2 3	1,145,795	5 7	1,276,725 7 10
„ Adjustment in respect of expenditure on Land and Buildings prior to 31st March, 1922	—	—	12,438	0 0	12,438	0 0	23,000	0 0	37,000	0 0	60,000 0 0
(Department of Finance Letter F.82/2/27 of 19th November, 1927)	—	—	12,438	0 0	12,438	0 0	15,132	12 2	—	—	15,132 12 2
TOTAL	169,062	14 5	1,186,358	0 0	1,351,858	0 0	169,062	14 5	1,186,358	0 0	1,351,858 0 0

DEPARTMENT OF POSTS AND TELEGRAPHS,  
DUBLIN.  
30th November, 1927.

P. S. O'HEGARTY,  
Accounting Officer.

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

SEÓIRSE MAG CRAITH,  
Comptroller and Auditor-General.

## WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries 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, Allowances, etc. ...	17,800	11,993 10 3	5,806 9 9	—
B.—Travelling and Subsistence Allowances ...	350	46 18 6	303 1 6	—
C.—Rent, Light, etc.	1,700	599 3 9	1,100 16 3	—
D.—Purchase and Erection of Plant, Renewals, Maintenance, etc. ...	8,700	6,223 18 3	2,476 1 9	—
E.—Miscellaneous Expenses	550	400 18 10	149 1 2	—
TOTAL ...£	29,100	19,264 9 7		—
Surplus to be surrendered			£ 9,835 10 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Advertisements ...		157 9 0
Relays to Great Britain and Northern Ireland ...	—	45 0 0
Refund of over-payment ...		1 18 2
		£204 7 2

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

- A.—Saving due (1) to vacancies not filled (£2,950), (2) to the cost of Officers loaned being borne on the Votes of other Departments (£750), and (3) to an over-estimate of the cost of Programmes (£2,106).
- B. C. and E.—Sufficient reliable data were not available when the estimate was framed.
- D.—Due to saving on erection of the Cork Station (£3,410), owing to accounts not being presented in time for payment during the financial year; also to saving of £1,770 on estimated provision for maintenance and renewals. These savings were, however, partly off-set by the settlement of outstanding accounts relating to the Dublin Station (£2,300) and by the purchase of additional apparatus (£400 approximately) leaving a net saving of £2,476.

P. S. O'HEGARTY,  
*Accounting Officer.*

DEPARTMENT OF POSTS AND TELEGRAPHS,  
30th November, 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.*



## ARMY.

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

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927,  
compared with the Sum Granted, for the Cost of the ARMY, including ARMY RESERVE.

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 ... ..	1,066,352	1,042,903 10 10	23,448	9 2	—	—
A.1.—Military Educational Course Abroad for specially selected Officers	5,000	2,921 11 1	2,078	8 11	—	—
A.2.—Gratuities to Officers on voluntary retirement	5,000	47,515 14 10	—	—	42,515	14 10
B.—Marriage Allowance ...	136,875	118,053 16 0	18,821	4 0	—	—
C.—Wages of Civilians attached to Units ... ..	86,716	94,046 16 0	—	—	7,330	16 0
D.—Pay of Chaplains and Officiating Clergymen...	9,962	8,180 6 8	1,781	13 4	—	—
E.—Pay of Officers of Medical Service ... ..	42,958	40,413 19 1	2,544	0 11	—	—
F.—Medicines and Instruments	2,386	2,884 6 11	—	—	498	6 11
G.—Lodging and Subsistence Allowances ... ..	34,987	35,948 19 6	—	—	961	19 6
H.—Transport of Troops ...	37,239	41,612 7 7	—	—	4,373	7 7
I.—Conveyance of Stores ...	10,025	4,471 4 0	5,553	16 0	—	—
J.—Mechanical Transport ...	29,560	18,782 1 10	10,777	18 2	—	—
K.—Provisions and Allowances in lieu :— Original ... £409,700 Less Supplementary ... 5,473 —————	404,227	361,590 14 6	42,636	5 6	—	—
L.—Petrol and Oils ...	23,400	15,396 0 0	8,004	0 0	—	—
M.—Clothing and Equipment	123,503	114,096 5 7	9,406	14 5	—	—
N.—Animals and Forage ...	33,685	23,407 7 1	10,277	12 11	—	—
O.—General Stores ...	52,515	39,763 13 3	12,751	6 9	—	—
P.—Warlike Stores :— Original ... £43,487 Supplementary 8,305 (Re-Vote.) —————	51,792	106,460 5 1	—	—	54,668	5 1
Q.—Engineer Stores ...	12,425	2,695 19 8	9,729	0 4	—	—

Service.	Grant.	Expenditure.		Expenditure compared with Grant.			
				Less than Granted.		More than Granted.	
	£	£	s. d.	£	s. d.	£	s. d.
R.—Fuel, Light and Water in kind, and Fuel Oils ...	67,733	73,631	1 11	—		5,898	1 11
S.—Barrack Maintenance and Minor Works ...	47,160	29,562	6 2	17,597	13 10	—	
T.—Military Lands ...	16,642	14,274	1 4	2,367	18 8	—	
U.—Compensation for Damage or Injury ...	5,000	3,683	2 9	1,316	17 3	—	
V.—Barrack Services ...	64,446	49,581	7 8	14,864	12 4	—	
W.—Insurance ...	15,980	9,705	18 1	6,274	1 11	—	
X.—Incidental Expenses :— Original ... £21,595 Supplementary 483 (Re-Vote.)	22,078	13,756	4 4	8,321	15 8	—	
XX.—Army Athletic Association (Grant in Aid) :— Original ... Nil. Supplementary £5,000 (Re-Vote.)	5,000	5,000	0 0	—		—	
Y.—Office of Minister of Defence, Army Finance Office, &c. ...	53,144	51,354	7 8	1,789	12 4	—	
Y.i.—Travelling and Subsistence of Office Inspection Staff ...	2,000	1,011	19 1	988	0 11	—	
Hospital Treatment for Soldiers' Families ...	—	550	0 0	—		550	0 0
Balances Irrecoverable ...	—	333	6 2	—		333	6 2
ARMY RESERVE	65,385	—		65,385	0 0	—	
GROSS TOTAL :— Original £2,524,860 Supplementary 8,305 Do. 10	2,533,175	2,373,588	14 8	276,716	3 4	117,129	18 0
Deduct :—	Estimated.	Realized.		Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid ...	£ 49,390	£ s. d. 63,869 0 5					
NET TOTAL :— Original £2,475,470 Supplementary 8,305 Do. 10	£ 2,483,785	2,309,719	14 3	Surplus of Appropriations in Aid realized.			
				Total Surplus to be surrendered.			
				£174,065 5 9			

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer (Conscience Money)	—	38



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

- A.—The saving under this Subhead is due to the fact that the average numbers of Officers and Men on the strength throughout the financial year were less than those provided for in the Estimate.
- A.1.—The Estimate under this Subhead covered expenditure for the whole financial year. In the result, however, the Officers selected for Course abroad did not leave this country until about the middle of the financial year.
- A.2.—The Estimate in this case was in the nature of a token vote, there being nothing at the time to indicate to what extent Officers would avail themselves of the terms of the gratuity regulations.
- B.—The saving under this Subhead is, to some extent, due to reduced strength throughout the year. The other factor in the saving is that men with families were discharged on termination of engagement and replaced on the married roll by newly married men.
- C.—The reduction in certain classes of civilian employees initiated in the year 1925-26, did not materialise in the year under review to the extent expected when the Estimate was prepared.
- D.—The abolition of certain military posts and the reduced strength at other posts involved a reduction in the charge for the pay of officiating clergymen.
- E.—The saving under this Subhead is due to a reduction of the Medical Staff during the year.
- F.—The excess in this case is due to a decision that the cost of an X-ray apparatus purchased during the financial year should be borne by this Subhead rather than by Subhead O. (General Stores).
- G.—A casual variation.
- H.—There were movements of Infantry Battalions during the year, which were not anticipated. Moreover, the average figure taken for troops going on leave was found to be insufficient.
- I.—The cost of conveyance of stores from the Central Stores to Commands was much less than anticipated.
- J.—The saving in this case is due to the following factors :—  
(a) The cost of tyres fell considerably during the year.  
(b) Cars and accessories provided for in the Estimate were not in fact purchased during the financial year.
- K.—The saving in this case is due to :—  
(a) Reduced strength.  
(b) Reduction in the price of commodities.
- L.—There was a reduction in the actual cost of petrol as compared with the estimated price, and the number of mechanical transport vehicles in use was less than anticipated.
- M.—The reduction in the cost of clothing follows the reduction in the strength throughout the financial year.
- N.—The cost of forage during the year proved to be much less than that estimated for ; another circumstance was that the Estimate provided for the purchase of a number of horses at the beginning of the financial year, whereas in the main the purchases were not made until towards the close of the financial year.
- O.—The purchase of technical and other types of stores provided for in the Estimate could not in the result be effected during the financial year.
- P.—The cost of Warlike Stores ordered in prior years but in respect of which delivery could not be effected in these years falls to be charged in the Account for the year under review. Further, deliveries against advances for Warlike Stores in 1926-27 were greater than expected. These two factors account for the excess shown

Q.—The saving under this Subhead is due to :—

- (a) Stores for a Field Engineering Unit were provided for in the Estimate, but that Unit was not established during the year.
- (b) The cost of a pumping plant was less than anticipated.
- (c) Gas fittings provided for were not ordered during the year.

R.—The excess is due to the fact that the Department of Defence was obliged to take over from the Department of Industry and Commerce large stocks of foreign coal and briquettes, which were in excess of Army requirements.

S.—The schemes for minor new works and maintenance of barracks did not materialise to anything like the extent contemplated.

T.—The maintenance work provided for was either not done or was ultimately carried out by the Army Corps of Engineers; and the cost of reinstatements on Emergency Holdings was less than anticipated.

U.—An accurate forecast of expenditure under this Subhead is particularly difficult.

V.—The saving represents orders outstanding.

W.—The Estimate was based on the insurance of the total strength of the Army, whereas a number of men did not elect to become insured.

X.—This is a Subhead the expenditure under which it is particularly difficult to estimate.

Y.—The saving is due to (a) decrease in staff; (b) the substitution of clerical officers at lower rates of salaries for temporary clerks, and (c) reduction in the cost of living Bonus.

Y.I.—Inspections were not undertaken to the extent anticipated.

Hospital Treatment for Soldiers' Families.—A special Subhead was opened (Authority of Department of Finance S. 7/3/26) which bears certain expenditure for medical treatment of soldiers' wives and families in hospitals.

Balances Irrecoverable.—Special Subhead opened by Department of Finance Authority. See detailed list of cases.

ARMY RESERVE.—The establishment of the Army Reserve could not be effected within the financial year.

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

£ s. d.

- 1) Refund to a Banking Company of the amount of a Money Order cashed by that Company for an Army Officer. The Post Office refused to honour the Money Order owing to an irregularity in connection with it. There is evidence that the money received from the Bank was disbursed to troops, but no vouchers are available.  
(Department of Finance Authority, S. 4/116/26) ... 30 0 0
- (2) Repayment of money found on a prisoner on being arrested by the Military Authorities in July, 1922. Positive evidence is not available as to the disposal of the money by the Military Officers concerned, nor can responsibility for the loss be placed on any individual.  
(Department of Finance Authority, F. 124/46/24) ... 196 0 0
- (3) Payments of Marriage Allowance in respect of illegitimate children. The money was received in good faith and recovery would inflict undue hardship. The total overpayments amounted to £50 5s. 0d., of which £8 10s. 0d. was charged to Vote Subhead B. in the 1924-25 Account, and £36 6s. 0d. to Balances Irrecoverable (Item 15) of the 1925-26 Account. The balance is now charged to Balances Irrecoverable.  
(Department of Finance Authority, S. 4/143/26) ... 5 9 0



	£	s.	d.
(4) Allowance issued to an Officer at a wrong rate through a misinterpretation of the regulations. Recovery was not possible, the Officer having left the country. (Department of Finance Authority, S. 5/10/25) ... ..	6	1	8
(5) Overpayment to a trader in 1923. Recovery was impracticable. (Department of Finance Authority, S. 5/3/27) ... ..	2	4	
(6) Pay overissued to an ex-soldier through a misunderstanding as to the amount of pay the man agreed to allot to his wife. Recovery was not found possible. (Department of Finance Authority, S. 4/151/26) ... ..	4	17	0
(7) Debtor Balances on Non-effective Soldiers' Accounts. (Department of Finance Authorities, S. 5/20/27; S. 8/10/27) ... ..	81	13	2
(8) 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. 4/128/27) ... ..	4	4	0
(9) Overissue of pay to a Military Bandsman due to misinterpretation of regulations. The money was received in good faith by the soldier and recovery from him was waived. (Department of Finance Authority, S. 4/94/27) ... ..	2	15	0
(10) Amount of Insurance Contributions paid in arrear. Deductions were made from the pay of certain civilian employees in 1922-23, but the cards were not stamped. The Officers responsible had left the service and recovery was not found possible. (Department of Finance Authority, S. 4/111/27) ... ..	1	0	8
(11) Ration Allowance overissued to an Army nurse due to misinterpretation of regulations. The nurse had left the service and recovery was not found possible. (Department of Finance Authority, S. 5/18/27) ... ..	1	3	4
TOTAL ... ..	£333	6	2

## Z.—APPROPRIATIONS IN AID:—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands ... ..	7,376	5,590 8 7
2. Value of Produce from Tillage ... ..	1,265	1,430 11 8
3. Sale of Surplus and Unserviceable Clothing and Stores ... ..	£23,180	
Shoemakers' Shops ... ..	3,000	
	26,180	18,018 2 2
4. Sale of Cheddite ... ..	100	127 9 9
5. Sale of Manure ... ..	150	222 4 4
6. Sale of Cart Horses ... ..	119	—
7. Sale of Hides and Offal ... ..	6,200	5,747 6 7
8. Revenue from Bands ... ..	1,000	1,098 4 2
9. Receipts from Sales of Clothing and Necessaries on repayment ... ..	5,000	2,711 2 10
10. Receipts in respect of Barrack Damages ... ..	2,000	114 9 10
11. Sale of By-products of Gas Plants ... ..	—	42 0 0
12. Receipts from Dental Workshops ... ..	—	1,245 14 7
13. Rents of Canteens ... ..	—	515 0 0
14. Fuel, Light and Water—Sundry Receipts ... ..	—	4,162 18 2
15. Refund from Army Pensions Vote for Hospital Treatment ... ..	—	1,814 8 0
16. Sales of Trawlers ... ..	—	6,035 19 2

Z.—APPROPRIATIONS IN AID—(continued.)						Estimated.	Realized.		
						£	£	s.	d.
17.	Receipts in respect of Sundry Barrack Services ...					—	717	13	9
18.	Sales of Meat from Abattoirs to Officers, N.C.O's and Men ...					—	3,155	18	11
19.	Sale of Photographs, etc. ...					—	17	4	6
20.	Purchases of Discharge ...					—	125	0	0
21.	Sale of Bakery Sweepings ...					—	4	10	0
22.	Payment for Camp Entry Passes ...					—	19	14	6
23.	Rations issued on repayment to Officers' Messes, etc.					—	966	7	11
24.	Forage issued on repayment ...					—	11	12	6
25.	Payment by Civilian Employees for Messing ...					—	182	2	4
26.	Prizes awarded to Army Show Horses ...					—	208	6	0
27.	Sale of Huts ...					—	507	2	0
28.	Receipts for Hire of Army Charger ...					—	6	0	0
29.	Receipts for Hire of Tentage ...					—	10	19	2
30.	Recoveries in respect of Charges to Vote Subheads in prior Accounts :—								
	A.—Pay of Officers, N.C.O's and Men ...					—	94	10	9
	B.—Marriage and Dependants' Allowance ...					—	127	17	7
	C.—Wages of Civilians ...					—	369	9	4
	F.—Medicines and Instruments ...					—	2	6	9
	G.—Lodging and Subsistence Allowances ...					—	54	0	8
	H.—Conveyance of Troops ...					—	3	18	3
	I.—Conveyance of Stores ...					—	3	12	0
	J.—Mechanical Transport ...					—	1,417	5	8
	K.—Provisions and Allowances in lieu ...					—	459	9	8
	L.—Petrol and Oils ...					—	111	19	3
	M.—Clothing and Equipment ...					—	20	4	0
	N.—Animals and Forage ...					—	5	14	7
	O.—General Stores ...					—	5,879	3	8
	P.—Warlike Stores ...					—	212	18	4
	Q.—Engineer Stores ...					—	46	5	4
	R.—Fuel, Light and Water ...					—	21	6	7
	S.—Works and Buildings ...					—	105	7	3
	V.—Barrack Services ...					—	25	17	9
	W.—Insurance ...					—	1	8	8
	X.—Incidental Services ...					—	22	0	1
31.	Miscellaneous Small Receipts ...					—	75	12	10
						£49,390	£63,869	0	5

## NOTES ON SUBHEAD Z. (APPROPRIATIONS IN AID).

Item 3. Reduced by £1 3s. 0d. in respect of Appropriations in Aid given up in 1925-26. (Department of Finance Authority, S. 4/142/26).

Item 16. Final receipt in respect of the sale of Trawlers.

Item 30. (J). Includes refund of £693 3s. 0d. charged to Vote Subhead in 1924-25, which was lodged in the High Court in connection with a pending claim against the Department of Defence.

(O). Includes a refund of £5,692 19s. 1d. in respect of Advance made and charged in 1924-25 Account in respect of Aviation Stores.

Item 8. As against the considerable revenue brought to account in respect of performances of No. 1 Army Band, one performance resulted in a loss of £15 3s. 7d. (Department of Finance Authority, S. 4/88/26).

## STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£	s.	d.
(1) Losses of Sundry Stores which occurred during manoeuvres and field training.			
(Department of Finance Authorities, S. 8/31/27; S. 8/12/27; S. 8/126/26; S. 8/100/26; S. 8/89/26; S. 8/120/26; S. 8/5/27)			
... ..	16	13	11



## STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

	£	s.	d.
(2) Loss of a bayonet in circumstances in which the Officer concerned could not be held to be guilty of neglect. (Department of Finance Authority, S. 4/153/26) ... ..	1	1	0
(3) Theft of a Simms Magneto from a Crossley Tender in a Military Transport Yard. Two private soldiers were tried by the Civil Authorities on a charge of having stolen the Magneto and were found guilty. (Department of Finance Authority, S. 8/109/26) ... ..	12	7	6
(4) Theft of three Blankets and nine Sheets from Army Stores. A Court of Inquiry found that suspicion fell on a private soldier, but the evidence was not sufficient to warrant criminal proceedings. (Department of Finance Authority, S. 8/16/27) ... ..	4	6	8
(5) Provisions condemned by responsible Military Authorities as unfit for human consumption. (Department of Finance Authorities, S. 8/57/26; S. 8/43/27)	17	12	0
(6) Loss of a horse from injuries received by falling into a furrow. A Court of Inquiry found that the death was accidental and that no blame could be attached to any person. (Department of Finance Authority, S. 4/148/26) ... ..	25	0	0
(7) Theft of a B.T.H. 4 point Magneto from an Aerodrome. Responsibility for the loss could not be placed on any individual. (Department of Finance Authority, S. 8/46/27) ... ..	9	18	0
(8) Loss of a Bell Tent and Stores due to accidental fire. (Department of Finance Authority, S. 8/123/26) ... ..	4	5	9
(9) Loss of Army Motor Cycle parts by accidental damage by fire. (Department of Finance Authority, S. 8/98/26) ... ..	8	2	9
(10) Theft of Tools from a Military Camp. Police inquiries were without result and responsibility could not be placed on any individual. (Department of Finance Authority, S. 8/4/27) ... ..	3	18	6
(11) Loss of a bicycle and lamp from a Military Camp. No responsibility could be attached to any individual. (Department of Finance Authority, S. 8/19/27) ... ..	5	5	0
(12) Losses of Sundry Stores by accidental breakage. (Department of Finance Authorities, S. 8/9/27; S. 8/20/27) ...	1	19	9
(13) Damage to a building and stores by accidental fire. (Department of Finance Authority, S. 4/114/27) ... ..	22	16	0
(14) Theft of 24 pairs of boots from Army Stores. Military and Police inquiries failed to trace the thief. (Department of Finance Authority, S. 8/37/27) ... ..	17	2	0
(15) Loss of Engineer Tools from Military Barracks. Suspicion fell on a soldier who had been discharged from the Army but the man could not be traced. (Department of Finance Authority, S. 8/24/27) ... ..	9	15	4
(16) Articles of Furniture destroyed by accidental fire at a Military Depot. (Department of Finance Authority, S. 4/117/27) ... ..	79	17	10
(17) Deficiencies of Bread found to have existed in 1925 in an Infantry Battalion. When inquiries had been completed, it was found that the Officer who was thought to be responsible had left the Army. (Department of Finance Authority, S. 8/14/27) ... ..	5	0	0
(18) Value of articles of Public Clothing, etc., found to be deficient on the desertion of soldiers. The various articles have been written off store charge under Department of Finance Authority, S. 5/20/27 ...	92	10	4

## CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

	£	s.	d.
(a) A claim was made against a Contractor in respect of the excess cost of potatoes arising from purchases in default. In the special circumstances of the case, half the claim was waived. (Department of Finance Authority, S. 4/161/26) ... ..	5	11	0
(b) Overpayment to a trader in 1923. Recovery was impracticable. (Department of Finance Authority, S. 5/3/27) ... ..	10	5	
(c) Claim for explosives issued from Army Stores to a Colliery Company. The Company went into liquidation and nothing was available out of the assets towards meeting any portion of the claim. (Department of Finance Authority, S. 8/28/27) ... ..	1,108	6	11
(d) Abandonment of two claims in respect of explosive material issued from Army Stores. Legal opinion was to the effect that civil proceedings for the recovery of the amounts due would not be likely to succeed. (Department of Finance Authority, S. 8/28/27) ... ..	252	10	3

## EXTRA REMUNERATION (exceeding £50).

One Junior Executive Officer received a lump sum of £75.

Two Clerical Officers (Female) each received an allowance of £50 per annum plus Bonus.

The Accounts of other Departments include a sum of approximately £474 in respect of salaries of staff loaned to this Department.

This Account includes approximately £1,906 in respect of salaries of Officers temporarily lent to other Departments.

## NOTES.

(a) The sum of £1,540 14s. 9d. is included in this Account in respect of services rendered by Haulbowline Dockyard.

(b) Included in Subhead O is a charge of £406, resulting from a deficit on an Imprest Account in the Department of Posts and Telegraphs relating to bicycles ordered by the Department of Defence, but delivery of which was taken by the Department of Posts and Telegraphs. The bicycles were charged to a Suspense Account at £7 15s. 0d. each. 406 of the machines were ultimately issued at a price of £6 15s. 0d. each. The Department of Finance decided that the deficit thus resulting should be borne by the Army Vote. (Department of Finance Authority, F. 681/32).

(c) A Contractor for oats failed to fulfil his contract, as a result of which purchases were made in default at an excess cost of £554 18s. 0d., oats having risen heavily in price during the period of the contract. The Contractor urged that he had made a mistake in tendering at the price in the contract, a plea which the surrounding circumstances showed to be justified. The case was disposed of by the imposition of a fine of £100 on the Contractor. (Department of Finance Authority, S. 8/71/26).

THOMAS GORMAN,

*Accounting Officer.*

ARMY FINANCE OFFICE,  
DEPARTMENT OF DEFENCE,  
3rd January, 1928.

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, 1927, 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 for Pensions under the MILITARY SERVICE PENSIONS ACT, 1924.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
ARMY PENSIONS ACT, 1923.				
A.—Wound Pensions, Gratuities and further Pensions granted under Sections 1, 2 and 3 of the Army Pensions Act, 1923, to wounded Officers and Soldiers discharged from the Forces as medically unfit, and to Wounded Members of the Irish Volunteers, and the Irish Citizen Army, 1916	34,500	28,146 16 9	6,353 3 3	—
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 ...	21,000	16,065 7 2	4,934 12 10	—
C.—Expenditure in connection with the provisions under Section 5 (1) of the Act, of Artificial Appliances for Officers and Soldiers in receipt of Wound Pensions ...	1,500	781 8 8	718 11 4	—
D.—Vocational Training under Section 5 (2) of the Act, of Officers and Soldiers in receipt of Wound Pensions	500	—	500 0 0	—
E.—Travelling and Incidental Expenses of Discharged Officers and Soldiers attending Medical Boards, etc. ...	1,200	423 15 1	776 4 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
F.—Specialists' Fees in connection with the fixing of Awards under the Army Pensions Act, 1923 ...	1,000	416 16 0	583 4 0	—	—	—
G.—Extra Statutory Provision of Hospital Treatment for ex-Members of the Forces within the limits defined by the Minister for Finance ...	9,000	1,813 16 0	7,186 4 0	—	—	—
Fees to Local Registrars for notification of death of Army Pensioners ...	—	3 7	—	—	3 7	3 7
Balances Irrecoverable ...	—	354 7 8	—	—	354 7 8	354 7 8
MILITARY SERVICE PENSIONS ACT, 1924.						
H.—Pensions granted under Section 4 (1) ...	361,300	152,379 11 9	208,920 8 3	—	—	—
TOTAL ...	430,000	200,382 2 8	229,972 8 7	—	354 11 3	354 11 3

Surplus to be surrendered ... £229,617 17 4

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ s. d. £ s. d.  
— 115 14 8

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

- A.—When the Estimate in respect of this Subhead was prepared at the beginning of the year 1926 it was not possible to accurately forecast what the ultimate charge against the Subhead would be.
- B.—The explanation at Subhead A. applies to this Subhead.
- C.—The saving under this Subhead to some extent follows the saving at Subhead A. The other factor in the saving is that, at the time of the preparation of the Estimate, experience as to the extent of this class of expenditure was limited.
- D.—There were few applications for grants under this Subhead, and such applications as were received could not be brought to a conclusion owing to the particular occupations in which training was sought not being suitable for the persons concerned.
- E.—The saving under this Subhead, in the main, follows on that at Subhead A. Moreover the number of applicants for pensions called up for examination was in itself much less than was anticipated.
- F.—The number of cases requiring the advice of the specialists did not come up to expectations.
- G.—The number actually treated did not nearly reach the number estimated for. Moreover, the estimate included provision for:—
- Treatment of soldiers discharged from the Army whilst in hospital—such treatment and retention in hospital after discharge being for the period up to the men's fitness for removal to their homes or to local sanatoria as the case might be.
  - Treatment of ex-soldiers who were prospective pensioners ;
- whereas the actual charge against the Pensions Vote excluded expenditure referred to at (a) and (b).



Fees to local Registrars for notification of deaths of Army Pensioners—opened by authority of the Department of Finance S. 4/37/27, dated 19th March, 1927.

Balances Irrecoverable. See detailed schedule.

H.—The saving under this Subhead is wholly due to the inability of the Board of Assessors to complete their investigations into all the cases provided for within the financial year. The cases not dealt with within the financial year 1926-27 fall to be disposed of in the year 1927-28.

Extra Receipts.—Recoveries were made from pensions during the year under review in respect of overpayments in prior years, the books for which were closed at the time of recovery.

Balances Irrecoverable: being amounts written off under Authorities cited.

	£	s.	d.
(1) A temporary pension was awarded to an ex-soldier certified to have been injured in the course of duty. The further investigations necessarily made, however, failed to confirm that the disability from which the claimant suffered was due to injuries received in the course of duty with the National Army. (Department of Finance Authority, S. 82/306/25) ... ..	7	5	11
(2) A temporary pension was awarded on a certificate that the claimant was injured in the course of duty with the Irish Volunteers. Later investigations, however, failed to confirm that the disability from which the claimant suffered was due to an injury received in course of duty with the Irish Volunteers. Sufficient evidence was not forthcoming to warrant a prosecution. (Department of Finance Authority, S. 82/358/24) ... ..	5	16	8
(3) Payments of pensions and allowances were made in advance during the financial year under review, the intention being that any over-issues arising from the deaths of pensioners should be borne by the public. It was later decided that payments in advance could not be allowed, as a result of which decision over-issues arising from the deaths of pensioners require to be formally brought to notice in the Appropriation Account. The amount of such over-issues during 1926-27 was as here shown. (Department of Finance Authority, P. 19/16/27) ... ..	6	9	3
(4) Ten cases in which final awards of wound pensions were made. On appeal the cases were re-opened and the awards increased. Legal advice was to the effect that there is no power under the Army Pensions Act, 1923, to re-open final awards. On the question of recovery of the excess payments in these cases, the legal opinion was that as such excess payments were made in mistake of law, no power of recovery from pension existed. (Department of Finance Authority, P. 19/7/21) ... ..	334	15	10
TOTAL ... ..	£354	7	8

#### NOTES IN CONNECTION WITH THE ITEMS OF BALANCES IRRECOVERABLE.

- At Item 4 of the Statement of Balances Irrecoverable in the Appropriation Account for 1925-26, adjustments were made in connection with issues of pensions and dentures to persons who were subsequently found not to be entitled to the issues. The total sum dealt with in the 1925-26 account was £653 3s. 4d. A further sum of £2 in connection with these transactions has now been found to relate to the 1924-25 account, in which account that sum was charged against Subhead C. That charge is, of course, indelible, but the fact of its having been made is now formally brought to notice.

The charge of £7 5s. 11d. against Balances Irrecoverable in the present account completes the adjustment of the transactions in question.

2. The total sum involved in this case was £316 13s. 4d. of which £310 16s. 8d. was charged to Subhead A in prior years' Accounts, viz. :—

				£	s.	d.
1924-25	...	...	...	240	0	0
1925-26	...	...	...	70	16	8

The balance, £5 16s. 8d., is charged in this Account.

3. The total sum involved in this connection is £14 9s. 8d., of which £3 13s. 8d. was charged to Subhead A. and £4 6s. 9d. to Subhead B. in the Appropriation Account for 1924-25.
4. The total sum involved in these cases to date was £928 5s. 4d., of which £593 9s. 6d. was charged to Subhead A. in prior years' Accounts, viz. :—

				£	s.	d.
1924-25	...	...	...	194	18	0
1925-26	...	...	...	398	11	6
				£593 9s. 6d.		

The balance, £334 15s. 10d., is charged to this Account.

#### CLAIM ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

Over-issue of wound pension, during the financial year 1924-25, to an ex-Member of the National Army, in respect of a period of five days during which Army Pay was also issued. It was not found possible to recover the amount. (Department of Finance Authority, S. 82/735/24)	...	...	...	...	...	...	£	s.	d.
									10 11

#### NOTES.

In connection with certain Wound Pensions, etc., the persons concerned had already been awarded sums by the Personal Injuries Committee. The sums thus awarded were taken into account in connection with the awards of Wound Pensions, etc., viz., the sums issued by the Personal Injuries Committee have been, or will be, deducted from the Wound Pensions, etc., the charges against the Army Pensions Vote being the net sums thus arrived at. The cases in question are as follows :—

1. The widow of an Officer of the Volunteers was awarded a sum of £700 by the Personal Injuries Committee. Allowances to the widow and her children under the Army Pensions Act of 1923 amounted to £258 per annum, payable from the 1st April, 1922. The case was disposed of in the manner indicated, in the financial year 1926-27. Department of Finance Authority, P. 19/47/27.
2. Two Officers of the Volunteers were awarded, one a sum of £800, the other a sum of £1,500, by the Personal Injuries Committee. The first mentioned Officer was awarded a wound pension of £140 per annum; the second a wound pension of £200 per annum; both pensions being payable as from the 1st April, 1922. The sums paid to these ex-Officers by the Personal Injuries Committee are in process of recovery from the wound pensions. Department of Finance Authorities, S. 82/26/26 and S. 82/62/26.
3. A Volunteer was awarded a sum of £175 by the Personal Injuries Committee. When application for a wound pension came before the Army Pensions Board, it was found that the award by the Personal Injuries Committee more than covered the case, and thus no charge arose against the Army Pensions Vote in this case. Department of Finance Authority, P. 19/47/27.
4. A Volunteer was awarded a sum of £500 by the Personal Injuries Committee. An application for a wound pension was received from this Volunteer and an award of a temporary pension was made for a period. Ultimately, the temporary pension was made final at 8s. 4d. per week. It was decided that the award by the Personal Injuries Committee fully covered the award of the wound pension, and no payment of that pension has been, or will be, made. Department of Finance Authority, S. 82/308/25.



5. A Volunteer was awarded a sum of £25 by the Personal Injuries Committee. He subsequently claimed under the Army Pensions Act, 1923, and was awarded a gratuity of £25. The award by the Personal Injuries Committee was set off against the Army Pensions award, and no further payment was made. Department of Finance Authority, S. 82/334/25.
6. A Volunteer was awarded a sum of £50 by the Personal Injuries Committee. A Gratuity of £60 was subsequently awarded under the Army Pensions Act, 1923. The sum of £50 was recovered from this award, a net charge of £10 falling on the Vote. Department of Finance Authority, S. 82/332/25.
7. In connection with awards by the Personal Injuries Committee, further adjustments, as detailed, were made :—
  - (a) In the financial year 1924-25 a sum of £423 was paid over to the Department of Finance. Department of Finance Authority, 653/160 and P. 19/47/27.
  - (b) In the year under review the Department of Finance received a sum of £423 out of the Army Pensions Vote. Department of Finance Authority, P. 19/47/27.
8. A gratuity of £75 was awarded by the Army Pensions Board to the father of a Volunteer who was killed on Active Service. A sum of £30 had already been paid in this case by the Personal Injuries Committee. £45 only was issued by the Department of Defence.

THOMAS GORMAN,  
*Accounting Officer.*

ARMY FINANCE OFFICE.  
DEPARTMENT OF DEFENCE,  
3rd January, 1928.

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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 EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March 1927,  
compared with the Sum Granted, for the Salaries and Expenses  
of the DEPARTMENT OF EXTERNAL AFFAIRS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
HEADQUARTERS EXTERNAL AFFAIRS.						
A.1.—Salaries, Wages, &c. ...	9,411	9,453 4 5	—		42	4 5
A.2.—Travelling, Incidental Expenses, and Newspapers	800	377 8 1	422	11 11	—	
A.3.—Telegrams and Telephones	215	181 7 5	33	12 7	—	
A.4.—Official Entertainment ...	1,200	350 3 4	849	16 8	—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, Allowances, &c. ...	23,341	21,309 16 2	2,031	3 10	—	
B.2.—Rents, Fuel, Light, Cleaning, Furniture and Fittings ...	7,629	7,844 19 0	—		215	19 0
B.3.—Travelling and Subsistence ...	1,705	1,049 13 2	655	6 10	—	
B.4.—Postage, Stationery, Telegrams, Telephones ...	1,080	660 14 6	419	5 6	—	
B.5.—Incidental Expenses ...	360	271 12 10	88	7 2	—	
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	250	42 9 1	207	10 11	—	
B.7.—Loss on Exchange ...	200	—	200	0 0	—	
Total ...£	46,191	41,541 8 0	4,907	15 5	258	3 5

Surplus to be surrendered ... £4,649 12 0

	Estimated			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer—						
Fees from Issue of Passports ...	9,800	0	0	12,688	8	4
Miscellaneous Receipts ...	—			1,598	13	8
	£9,800	0	0	£14,287	2	0



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

- A.1.—Excess caused by (1) the engagement of extra staff in the Passport Office, and (2) regrading of staff.
- A.2.—The expenditure was small under the headings of travelling and of translations, etc., for distribution abroad.
- A.3.—Savings on telegrams and cablegrams.
- A.4.—The demands on this Subhead were not as great as anticipated.
- B.1.—Savings caused by (1) vacancies on the staffs in U.S.A. and Great Britain, and (2) Bonus reductions.
- B.2.—The excess of £215 19s. 0d. was caused by an exceptional expenditure, sanctioned by the Department of Finance, on the purchase of furniture for the office and residence of the Representative to the League of Nations at Geneva. (Department of Finance Minute of 14th November, 1927, S. 60/20/27).
- B.3.—The expenditure on travelling in the U.S.A. was not as great as anticipated. Savings also resulted from vacancies in the Inspectorate Staff of the London Office.
- B.4.—Savings mainly in telegrams and stationery.
- B.5.—Savings occurred under the heading "Miscellaneous Expenses" which cannot be accurately estimated.
- B.6.—The requests for Repatriation were less than anticipated.
- B.7.—The rates of Exchange fluctuated very little during the year.

## NOTES.

This Account includes under Subhead B.1 an amount of £297 19s. 10d. paid to an officer on loan to the Department of Industry and Commerce.

The Accounts of other Departments include the sum of £155 11s. 4d. in respect of officers on loan to this Department.

S. P. BREATHNACH,  
*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
30th November, 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.*

## LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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 ...	6,930	6,711 5 5	218 14 7	—
B.—Travelling and Incidental Expenses	950	678 12 9	271 7 3	—
<b>TOTAL</b>	<b>£ 7,880</b>	<b>7,389 18 2</b>		<b>—</b>
Surplus to be surrendered ... £			490 1 10	

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

A.—Payments to the League are made in U.S.A. dollars, and the saving is due to the fact that a more favourable rate of Exchange was ruling when payments were made than was anticipated when the Estimate was prepared.

B.—The Estimate was on the basis that the Saorstát Delegation was to consist of six delegates. Only five delegates were appointed.

S. P. BREATHNACH,

*Accounting Officer.*

DEPARTMENT OF EXTERNAL AFFAIRS,  
15th November, 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.*



# PURCHASE AND IMPORTATION OF FUEL DURING COAL EMERGENCY, 1926.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Purchase of Fuel during the Coal Emergency, 1926, and for Expenses connected therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Purchase of Fuel ...	101,208	91,459 10 5	9,748 9 7		—	
B.—Expenses in connection with Purchase and Disposal of Fuel, including storage ...	11,000	8,204 4 2	2,795 15 10		—	
TOTAL ... £	112,208	99,663 14 7			—	
(Supplementary)						
Surplus to be surrendered ... £			12,544 5 5			

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—		
Receipts from the sale of Fuel ...	£ —	£ s. d. 52,353 0 7

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

The saving under both Subheads was due to liability in respect of a cargo of coal *ex* S.S. "Farnham" being in dispute.

GORDON CAMPBELL,  
*Accounting Officer.*

DEPARTMENT OF INDUSTRY AND COMMERCE,  
9th December, 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.*

# REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1927, 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) ... ..	499	498 7 10	12 2	—
TOTAL ...£	499	498 7 10		—
Surplus to be surrendered		... £	12 2	

J. J. McELLIGOTT,  
*Accounting Officer.*

ROINN AIRGID,  
(Department of Finance),  
18th November 1927.

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, 1927, in connection with the Contingency Fund.

RECEIPTS.			PAYMENTS.		
£	s.	d.	£	s.	d.
Balance forward from last Account—			Advances, etc.,		
Capital	...	20,000 0 0	(1) On account of money issuable from the Central Fund :—		
Less Advances outstanding on 31st March, 1926	...	55 1 0	Advances for purposes of Telephone Capital Expenditure ...		19,500 0 0
Repayment of Advances :—			(2) In anticipation of Votes of the Oireachtas :—		
(1) From Central Fund	...		Vote for Purchase and Importation of Fuel during Coal Emergency, 1926	...	19,500 0 0
(2) From Vote for Purchase and Importation of Fuel during Coal Emergency, 1926	...		(3) Repayable from Vote for Repayments to Contingency Fund :—		
(3) From Vote for Repayments to Contingency Fund :—			State Bounty in respect of the birth of Triplets ...	18 0 0	
State Bounty in respect of the birth of Triplets	...	20 0 0	In respect of Stamp Duties payable on Documents for Public Departments	...	443 6 10
Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments	...	478 7 10	Balance at 31st March, 1927	...	20,000 0 0
					£ 59,443 6 10

ROINN AIRCUID,  
(Department of Finance),  
2nd November, 1927.J. J. McELLIGOTT,  
Accounting Officer.

## TARIFF COMMISSION.

Account of the Sum Expended, in the Year ended 31st March, 1927, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (Tariff Commission Act, 1926).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	
A.—Salaries, Wages, and Allowances ...	55	29 11 8	25 8 4	—	
B.—Travelling Expenses ...	30	14 8 11	15 11 1	—	
C.—Incidental Expenses ...	75	15 15 5	59 4 7	—	
<b>TOTAL ...</b>	<b>£ 160</b>	<b>59 16 0</b>		<b>—</b>	
<b>(Supplementary)</b>					
Surplus to be surrendered		... £	100 4 0		

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

A.—No payments in respect of Fees to Expert Advisers, &c., came in course of payment in the period.

B. and C.—Expenditure could not be estimated more accurately.

The Account of the Vote for the Office of the Minister for Finance includes the sum of £82, approximately, in respect of the salary, &c., of the Secretary to the Tariff Commission.

J. J. McELLIGOTT,  
Accounting Officer.

ROINN AIRGID,  
(Department of Finance),  
21st November, 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.



# GENERAL INDEX

TO THE

## APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1926-1927. AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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