

SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1927-28.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31st MARCH, 1928, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1927-28.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-Turn of the Year.

1. The gross estimates for public services for the financial year 1927-28, as shown by the summary on page xxiv., amounted to £24,959,486, and the gross expenditure to £23,191,474 11s. 1d. Appropriations in Aid were estimated at £1,056,307, and the amount realized was £1,084,818 12s. 5d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,001,870 3s. 7d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,796,718 10s. 2d., which is arrived at as follows :—

Gross Expenditure :—	£	s.	d.	£	s.	d.
Estimated	—			24,959,486	0	0
Actual	23,191,474	11	1	—		
Less expenditure in excess of vote for Haulbowline Dock-yard	195	8	10	23,191,279	2	3
Saving				£1,768,206	17	9

APPROPRIATIONS IN AID :—

Realized	1,084,818	12	5	—
Estimated	1,056,307	0	0	—
Surplus				28,511 12 5
Total amount to be surrendered				£1,796,718 10 2

Excess Vote.

2. Expenditure amounting to £195 8s. 10d. has been incurred on vote No. 27, Haulbowline Dockyard, for which an excess vote will be required (see also paragraph 16 of this report).

Surrender of Balances on 1926-27 Votes.

3. The balances to be surrendered out of votes for the Public Services for 1926-27 amounted to £2,297,313 18s. 8d. I hereby certify that these balances have been duly surrendered to the Exchequer.

Stock and Store Accounts.

4. 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.

Disallowances on Votes for 1926-27.

5. Sums of £300, £303,487 and £3,546 were reported by the Public Accounts Committee in paragraphs 10, 14 and 23, respectively, of their Report dated 22nd November, 1928, as not properly chargeable to the votes for Science and Art, Department of Agriculture, and Army, for the year 1926-27.

VOTE 3.—DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL.

6. Sums amounting to £663 1s. 0d. have been charged to Sub-heads B. and D. of this vote for expenses incurred on a visit abroad. The total cost of the visit was £953 8s. 8d., of which £663 1s. 0d. is charged to this vote and £290 7s. 8d. to the vote for the Department of External Affairs (see paragraph 65 of this Report). In view of paragraphs 12 and 13 of the Report of the Committee of Public Accounts dated 31st March, 1926, and of the general practice governing new expenditure, I am of opinion that the authority of Dáil Éireann should have been sought for the cost of this visit before the end of the financial year 1927-28.

VOTE 6.—REVENUE DEPARTMENT.

Income Tax.

7. In paragraph 9 of my last report I referred to the delay in balancing Income Tax Accounts for 1920-21 and subsequent years, as a result of which I was unable to verify that the amounts assessed for each year had been duly collected, discharged, or remitted. Considerable progress has been made in

overtaking the arrears, and as regards assessments other than quarterly assessments, the accounts for the years 1920-21 to 1923-24 have been closed and balanced. It is anticipated that the balancing of the Accounts for 1924-25 and 1925-26 will be completed at an early date.

My examination of the balanced accounts is proceeding.

The accounts relating to quarterly assessments have not yet been balanced for 1920-21 or subsequent years. Section 9 of the Finance Act, 1927, authorized the discharge of uncollected tax on quarterly assessments, and accounts are now being closed under the provisions of that section.

Securities Accepted in Payment for Death Duties.

8. British Government securities accepted in payment for Death Duties at their par value, £80,075, were disposed of during the year for £74,569 16s. 10d. The accumulated interest on these securities amounted to £11,494 0s. 1d. and the revenue deficiency arising from the loss on realisation has been made good by a transfer of £5,505 3s. 2d. from interest account. The balance of the accumulated interest, £5,988 16s. 11d., has been credited in the Revenue Account.

I am of opinion that the total accumulated interest should have been brought to account as Revenue and the deficiency resulting from the disposal of the securities adjusted by a charge to the Losses Subhead of the Vote.

Revenue Account.

9. A test examination of the Revenue Accounts has been carried out with generally satisfactory results. I observed, however, that in certain respects the departmental procedure laid down for the assessment and collection of Estate, etc., duties, did not appear to be regularly followed, and delay sometimes occurred in assessing and collecting duties due to the State. In reply to my inquiry I was informed that an exhaustive examination into the position took place recently and that satisfactory arrangements have now been made.

Remissions.

10. 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, 1928, 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 £14,114 17s. 10d., 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 (29 cases involving £8,771 18s. 10d.).
- (b) Assessed parties were bankrupt and tax was given up on the Official Assignee's certificate of " No Profits " (4 cases involving £1,928 17s. 10d.).
- (c) Assessment raised but subsequent evidence revealed no net liability to tax (17 cases involving £3,414 1s. 2d.).

VOTE 7.—OLD AGE PENSIONS.

11. A sum of £6,133 10s. 0d. overpaid through grants of pensions on the strength of fraudulent birth or baptismal certificates in the districts referred to in paragraph 11 of last year's report was, as stated in the note on page 17, written off as irrecoverable during the year. The gross overpayments in these districts, as ascertained at 31st December, 1928, amount to £27,039 6s. 6d.

The amount written off during the year also includes £76 11s. 0d. overpaid through the grant of a pension on an incorrect baptismal certificate in another district. A number of similar cases which have come to light in this district are, I am informed, under investigation.

VOTE 10.—PUBLIC WORKS OFFICE.

12. From the date of the passing of the Barrow Drainage Act, 1927, the salaries and expenses of the staff of the Public Works Office engaged on the Barrow Drainage Scheme have been charged to Subhead J.4, Barrow Drainage, of the vote for Public Works and Buildings, and this amount is credited as an appropriation in aid of the vote for Public Works Office. As shown by the Appropriation Account the amount transferred under this head for the year 1927-28 was £2,492 7s. 2d.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

13. In paragraph 52 of my last report and in paragraph 24 of the report of the Public Accounts Committee dated 22nd November, 1928, reference was made to the furnishing of a civilian establishment occupied by an army officer as a free furnished residence by virtue of his office. The arrangement was subject to review when suitable married quarters were available. The

Public Accounts Committee, in commenting on the supply of furniture from two sources, namely, the Army vote and the vote for Public Works and Buildings, desired to be informed whether the Army vote had yet been refunded by the Public Works the cost of furniture supplied by the Army authorities. I am informed that refund was made in the financial year under review.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

14. I observed that an officer whose services had been dispensed with in October, 1922 was, on 1st February, 1928, granted a certificate of qualification as Higher Executive Officer under the Civil Service Regulation Acts. He would appear to have taken up duty for one day only, viz., 1st February. From 2nd to 29th February, 1928, he was given leave of absence with pay and under section 7 of the Superannuation Act, 1859, he was awarded compensation allowance as from 1st March, 1928, for abolition of office. The compensation allowance was fixed at £367 per annum and the supplementary pension (variable according to the cost of living figure) was fixed at £115 per annum at the date of the award.

In reply to my request for an explanation of the issue of a certificate of qualification in circumstances which suggested that it was not proposed that the officer concerned should take up duty, and that the issue of the certificate was a condition precedent to the grant of compensation under the Superannuation Acts, I was informed that the decision to re-admit him to the public service was taken on grounds of public policy. I was further informed that the reasons for dismissal in the first instance were in no way connected with the discharge of the officer's official duties, and that it was accordingly decided to modify the previous decision by re-admitting him to the service, thereby rendering him eligible from the date of abolition of office for the grant of a retiring allowance equivalent to that which he would have been qualified to receive had he retired on the ground of ill-health at the date of dismissal.

VOTE 26.—LAW CHARGES.

15. I observed that a gratuity of £600 was paid on 13th January, 1928, from Subhead B. to an officer for special services rendered by him since 1922, and that this expenditure was not provided for in the supplementary estimate for the Law Charges Vote passed by Dáil Eireann on 23rd February, 1928. In view of the nature of this gratuity I considered that, instead of meeting it from savings on the subhead, advantage should have been taken of the presentation of the supplementary estimate to obtain the covering authority of the Dáil for the payment. I have

accordingly suggested to the Accounting Officer the desirability of including provision, for any payments of an exceptional character already made, in supplementary estimates subsequently presented, when such payments were not provided for or contemplated at the passing of the original estimate.

VOTE 27.—HAULBOWLINE DOCKYARD.

16. As stated in paragraph 2 above, an excess vote is required for this service to meet expenditure amounting to £195 8s. 10d. over the provision made in the estimate. The excess is due partly to the increase in ship repairing work in the financial year which caused additional expenditure on subhead B. and partly to the increased charge for coal. This coal was imported during the coal emergency of 1926 and stored at Haulbowline. Portion of the supply was utilized for Dockyard purposes and the vote was charged at the price at which the coal had been taken over from the Department of Industry and Commerce.

I understand that the department concerned did not become aware of the excess in sufficient time to enable a supplementary estimate to be presented.

The estimated receipts from ship repairing work, etc., which are payable to the Exchequer, were £100 and the actual amount received as shown in the note to the Appropriation Account was £346 12s. 8d.

VOTE 29.—BEET SUGAR SUBSIDY.

17. The original provision made for this subsidy was £198,000 and a supplementary estimate for a further £67,500 was passed by Dáil Eireann on 24th February, 1928, making a total provision of £265,500. It would appear, however, that prior to that date the total claims which had matured for payment amounted to £273,899 8s. 10d., but the amount actually paid in the year was £265,500, the balance, £8,399 8s. 10d., being paid in April, 1928, from the vote for the following financial year, 1928-29.

As payments which are due and fully matured should not be postponed even for the purpose of avoiding an excess on the grant, I called the attention of the Accounting Officer to this departure from the general practice. In reply I was informed that subsequent to the passing of the supplementary estimate, it was decided that any outstanding amounts for claims for subsidy then due should be charged against the vote for the succeeding financial year.

VOTE 32.—GÁRDA SÍOCHÁNA.

18. In paragraph 11 of the Report of the Public Accounts Committee dated 22nd November, 1928, the Committee desired

to be informed of the improvements effected in the control of the use of motor cars provided at headquarters. Owing to the short time which has elapsed between the issue of the Report referred to and my audit of this service I have not yet had an opportunity of fully estimating the effect of the additional check on the use of transport to which the Committee referred. A limited examination of the log books for periods subsequent to the issue of the Committee's Report showed however that the use of cars on other than purely official purposes had been considerably curtailed.

Stores.

19. A test examination of the store accounts at the Depot has been carried out with satisfactory results. Considerable quantities of condemned and unserviceable stores were disposed of by public auction and sale by private tender during the financial year.

Deductions from Pay of Gardai.

20. Half-yearly contributions are deducted from the pay of Gardai who wish to subscribe to the Garda Síochána Benevolent Fund. The deductions are made on the authority of the Accounting Officer, but I am informed that the authority of the Department of Finance was not sought for this practice.

VOTE 33.—GENERAL PRISONS BOARD.

21. 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 43.—NATIONAL HEALTH INSURANCE COMMISSION.

Subhead H.—Medical Certification and District Medical Referees.

22. The payments charged against this subhead were made in accordance with section 1 (4) of the National Health Insurance Act, 1927, a measure which had not become law at the time the estimate was passed. I have suggested to the Accounting Officer, as this expenditure was not provided for in the schedules to the Appropriation Acts, that provision should have been made by means of a supplementary estimate.

VOTE 45.—OFFICE OF THE MINISTER FOR EDUCATION.

23. The issue by the head of the department of certificates approving the service of officers is a condition precedent to the

grant of an annual increment of salary. In some instances though the increments have been granted these certificates have not been furnished to me, and I am in communication with the Accounting Officer on the subject.

VOTE 46.—PRIMARY EDUCATION.

Preparatory Colleges.

24. Preparatory Colleges have been established to provide secondary education for boys and girls between the ages of 14 and 16 who intend to become primary teachers. An examination for the selection of suitable candidates for admission to the preparatory colleges is held annually. Five of these colleges were in operation during the financial year 1927-28. The acquisition of buildings and their adaptation, upkeep, etc., is a charge on the vote for Public Works and Buildings.

A tentative dietary scale was approved by the Department of Finance who at the same time asked for a report on the working of the scale showing the weekly cost per head for each college over a certain period. I have requested that a copy of this report should be furnished to me. I am informed that registers recording the daily receipts and issues of supplies are kept at the Colleges but that returns of the quantities consumed and the quantities on charge had not been forwarded to headquarters, nor had any inspection or stocktaking been carried out. Arrangements were made for farm and garden accounts for each college to be kept at headquarters, giving month by month the expenditure on the farm and garden and the value of the produce disposed of. I have asked to be supplied with copies of these accounts.

Parents and guardians whose means permit are required to pay a pension fee for each pupil. The normal fee is £40 per annum, but persons who cannot afford the full fee are required to furnish particulars of their income and the fee is reduced or waived following the reports of the Department's Inspectors. I understand that the average fee received for the school year 1927-28 was £10 per head.

The charge against the subhead includes a sum of £179 19s. 6d. for gramophones and records purchased for the preparatory colleges without the previous sanction of the Department of Finance. Covering sanction has now been obtained.

Payment of the allowance in lieu of board and residence approved for teachers living outside the colleges is made not only for the collegiate session, but also for the period of vacation. As the authority does not appear to cover payments during vacation, I have asked for an explanation.

Appropriations in Aid.

25. The regulations of the department lay down that teachers trained at the expense of the State must repay the cost of their training before they are allowed to enter the Civil Service, and I am in communication with the Accounting Officer concerning the recovery of the cost of training of certain officers at present serving.

VOTE 47.—SECONDARY EDUCATION.

26. A special subhead has been opened in the Appropriation Account of this vote to record the loss of examination fees amounting to £124 7s. 6d. received by the department and not brought to account. These fees appear to have been misappropriated by an officer of the department who was responsible for the receipt and accounting of examination fees and other moneys. I am informed that the total defalcations of this officer under this and other heads amounted to £938 11s. 2d., of which a sum of £124 7s. 6d. relates to the year 1927-28. The balance, £814 3s. 8d., relates to 1928-29, and will be dealt with in the Appropriation Accounts for that year. I understand that the frauds were facilitated mainly by the use of obsolete paying orders which had not been destroyed or cancelled. On the discovery of the frauds the officer was dismissed and a warrant for his arrest was issued. The warrant was not executed as the official had absconded.

VOTE 48.—TECHNICAL INSTRUCTION.

27. In paragraph 25 of my last report I referred to overpayments of attendance grants paid for students under 14 years of age or for students in attendance at primary schools. I am informed that the amount overpaid, £91 19s. 5d., was recovered in September, 1928.

I observed that grants had been paid to Saorstát training colleges for teachers intended for duty outside the Saorstát or who subsequently took up duty outside the Saorstát. The question of recoupment of these grants from the Government of the area to which the teachers belong is at present the subject of correspondence between the Minister for Education and the Department of Finance.

VOTE 52.—DEPARTMENT OF AGRICULTURE.

Purchase of Creameries.

28. In paragraph 27 of my last report I referred to the provision of funds in March, 1927, in the form of repayable advances and grants for acquiring the assets of two creamery companies, and for carrying on the business of the two companies pending their transfer to co-operative creameries.

I have recently been informed that these companies have been placed in liquidation, but until the liquidation is completed and an account furnished by the liquidators the department will not be in a position to render a statement showing the disposal of the assets of the companies. It is expected that the liquidators will furnish their accounts early in the financial year 1929-30.

VOTE 54.—LAND COMMISSION.

29. As shown in the Appropriation Account on page 149, defalcations occurred amounting to £163 16s. 9d., for which two temporary clerks in the Solicitor's branch of the Land Commission were responsible. It would appear that moneys payable to the Commission were intercepted by these officers and misappropriated. The officers were prosecuted and sentenced to terms of imprisonment.

The misappropriation by a former under-sheriff of an amount paid to him under a writ of *fi. fa.* issued against a defaulting annuitant was made good as to fifty per cent. by an insurance company. The remaining fifty per cent. was by direction of the Department of Finance charged to the Losses subhead of this vote.

Stores Accounts.

30. With the sanction of the Department of Finance the shortage of stores referred to in paragraph 37 of my report on the Appropriation Accounts for 1925-26 was written off in the year 1927-28. Subsequent to the date of that report the deficiencies of stores were ascertained to be £89 14s. 0d., besides a cash shortage of £20 7s. 6d. which the storekeeper concerned undertook to make good by instalments. A sum of £5 5s. 0d. has already been repaid by him.

VOTE 61.—OFFICE OF THE MINISTER FOR FISHERIES

Subhead I.—Minor Marine Works.

31. A sum of £350, being a grant made to a local Harbour Commission towards the cost of extending the water supply of an urban area, is charged to this subhead. In reply to my request for an explanation of the circumstances under which a grant for this purpose was regarded as coming within the definition of a "Minor Marine Work" I was informed that the extension of the water supply was for the harbour and pier only and was intended primarily for the use of the fishing industry.

Fishery and Industrial Loans.

32. At the 31st March, 1928, the arrears of fishery and industrial loans due, but unpaid, were £122,020, being an increase of

£8,155 on the total amount outstanding at the end of the previous year, and an increase of approximately £44,161 on the amount outstanding at the end of the year 1923-24. The gradual accumulation of arrears is due almost entirely to the non-repayment of sums advanced by the late Congested Districts Board, and as stated in my report on the Appropriation Accounts for the year 1926-27, I am satisfied that the failure to collect the arrears is not due to laxity on the part of the Department.

VOTE 62.—DEPARTMENT OF POSTS AND TELE- GRAPHS.

Dun Laoghaire—Holyhead Mail Packet Service.

33. The Dun Laoghaire-Holyhead Mail Packet Service is carried out by the London, Midland and Scottish Railway Company under a contract dated 11th November, 1920, entered into between the British Postmaster-General and the Company. On the separation of the two administrations it was arranged that the total cost of providing for the service should, as a provisional measure, be shared equally between the Saorstát and British Post Offices. The actual payments since the year 1922, however, have been reduced from time to time to represent amounts approximating to the estimated liability of this administration. The final apportionment of the cost as between the two countries was deferred pending the conclusion of negotiations between the British Post Office and the Railway Company for a revision of the payment because of a decrease in the quantity of mails conveyed. These negotiations have not yet been concluded, but it is hoped that an agreement will soon be arrived at. In the meantime payments on a provisional basis are still being made.

Carriage of Letter Mails.

34. The negotiations with the Great Southern Railways Company, referred to in my last report, for a revision of the payment for carriage of letter mails have now been concluded. Under the new agreement, which is operative for a period of ten years, a reduced annual payment has been fixed as from 1st September, 1927.

Negotiations for a revision of the subsidy paid to the Great Northern Railway Company are approaching completion. It is anticipated that the final settlement will involve a refund to the Department in adjustment of the provisional payments made on account of the subsidy during the years 1922 to 1927.

Subhead G1.—Stores.

35. The charge to Subhead G1 includes a payment of £16,546 (provided for by a Supplementary Estimate) to the British Post Office, representing the cost of mail bags which passed to the

use and became the property of the Department of Posts and Telegraphs during the period from 1st April, 1922, to 31st March, 1924. In the absence of reliable records of empty bags returned to Great Britain the cost of the bags supplied had to some extent to be estimated from such data as were available. I am satisfied that the basis of computation of the amount due was the best possible in the circumstances.

This payment does not cover the Saorstát liability for a share of the cost of mail bags used jointly on British-Saorstát Services since 1st April, 1922. These bags were supplied and maintained by the British Post Office, and the determination of the Saorstát share of the cost is still the subject of discussion between the two administrations. A payment on account of £6,000 was made in October, 1925, and charged to the Vote for that year.

Subhead L1.—Maintenance by Railway Companies, etc.

36. To this Subhead is charged the cost of maintenance of the cross-channel submarine cables. The work of maintenance is carried out by the British Post Office which recovers half the cost from this country. These cables contain certain wires which appear to be reserved solely for traffic outside the Saorstát, and I have inquired whether allowance should not be made for these wires in apportioning the cost of maintenance between the two countries.

Engineering Repayment Work.

37. The amounts charged to railway companies and others for engineering work carried out by the Department on a repayment basis are, as regards indirect expenditure, still calculated on the percentage additions to direct costs in use at the time of the transfer of services in 1922. It appears to be doubtful whether these percentage additions are now sufficient to ensure full recoupment for the costs incurred. I have addressed an inquiry to the Department on the matter and am awaiting a reply.

Insurance of Government Stores.

38. The schedule of losses of Engineering Stores written off charge on page 173 includes £145 ls. 9d., representing the value of poles destroyed by fire while stored in a contractor's yard. As a result of this loss, the question of the desirability of a change in the practice whereby Government stores are not insured, has been considered by the Department of Finance, and it has been decided that existing circumstances do not justify any change in the present arrangement for stores held at depots under direct control.

Government stores held by contractors, and, of course, for the time being outside departmental control, are in a different category; but with regard to such stores it has also been decided

that insurance would not be justified in view of the small risk involved as shown by the experience of the last ten years. Every such case, however, is to be considered on its merits in relation to the particular circumstances.

Revenue.

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

Inter-State Telegraph Traffic.

40. For the two years ended 31st March, 1924, telegrams, ordinary and press, were exchanged with Great Britain and Northern Ireland on a reciprocal basis, each country retaining the revenue it collected. As returns taken in the year 1924-25 showed a substantial balance of traffic in favour of Great Britain it has recently been agreed to apportion the total receipts as from 1st April, 1924. The amount due to the British Administration for the three years ended 31st March, 1927, is estimated at over £1,185, including £972 for press telegrams. The calculation of the liability under this latter head presented a difficult problem, and the basis used does not appear to be entirely satisfactory. Negotiations are being carried on with the British Post Office with a view to the adoption of a different method of apportionment for the years following 1926-27.

Telephone Capital Account.

41. It was suggested in previous reports that the ratios applied in dividing expenditure on telephone renewals between Vote and Capital might not give a correct allocation to the respective headings. A departmental investigation into the accuracy under present conditions of these ratios is, I am informed, approaching completion. I understand that the results so far obtained indicate that the ratios in use are too high, and that, therefore, a considerable sum properly chargeable to Capital, has been charged to Vote.

Telephone Capital Account—Stores Suspense Head.

42. I referred in my last report to the waiving of the proviso under which the charge to the Stores Suspense Head of the Telephone Capital Account is limited normally to the proportion of the total value of stores in hand that current store requirements for works ultimately charged to capital bear to total requirements. The charge to the Suspense Head remains at £60,000 and is still in excess of the amount warranted by the application of the formula.

I have addressed an inquiry to the Department as to the circumstances in which the excess stocks of stores were not reduced during the year 1927-28.

Store Accounts.

43. A test examination has been applied by my officers, with satisfactory results, to the Store Accounts of the Department.

Post Office Savings Bank Accounts.

44. The Accounts of the Post Office Savings Bank for the two years ended 31st December, 1927, have been submitted to a test examination with satisfactory results.

Commission for Payment of British Post Office Savings Bank Warrants.

45. This matter was referred to in my reports for 1925-26 and for previous years. Provisional payments are still being received from the British Post Office for this service. It was originally considered that the rate of commission provisionally charged would prove sufficient to cover the costs incurred. From the calculations which have been made, however, it would appear that the present charges are inadequate. Further inquiries into the costs incurred have, I understand, been undertaken, and pending their completion concrete proposals for a revision of the rates of remuneration have not been placed before the British Administration.

Post Office Repair Factory.

46. The Accounts of the Post Office Factory were submitted to a test examination. Repair costs have been still further reduced during the year. Apart from assembly jobs, few large contracts involving manufacture have been allotted to the Factory, and, where such were undertaken, the cost of production has been usually within the estimates, and appears to compare favourably with the prices at which the articles could be obtained elsewhere.

The question whether the approval of the Government Contracts Committee should be sought for the placing with the Factory of manufacture orders of more than £1,000 was raised in my last report. No decision has yet been taken on the subject.

VOTE 63.—WIRELESS BROADCASTING.

47. The charge to Subhead E. includes a sum of £35 11s. 0d. for photographs of the Dublin and Cork Broadcasting Stations. A large number of negatives and prints of the Dublin Station were ordered, apparently owing to a misinterpretation of the instructions received. The sanction of the Department of Finance was given, though with some reluctance, for the charge, the view of that Department being that the general authority

for expenditure under Subhead E, Purchase and Erection of Plant, Equipment, etc., could not be regarded as covering expenditure of this kind.

Erection of Cork Broadcasting Station.

48. To meet the cost of purchase and erection of plant for the Broadcasting Station at Cork a sum of £5,500 was provided in the estimate for 1926-27 and a sum of £425 in the estimate for 1927-28. The total estimated cost as sanctioned by the Department of Finance was £6,990, which included £1,490 for duty on wireless parts imported. The actual expenditure amounted to £7,246 of which £7,213 is borne on the votes for the years 1926-27 and 1927-28, the balance coming in course of payment in the year 1928-29. The authority of the Department of Finance is, I understand, being sought for the excess expenditure incurred.

VOTE 64.—ARMY.

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

49. An officer whose resignation was accepted as from 22nd May, 1923, received pay up to 17th September, 1923. The acceptance of his resignation was communicated to his commanding officer, but it would appear that on relinquishing duty at his station he went to another station, and payment was made on a ruling that there was no evidence that the acceptance of his resignation had been notified to him before September, 1923.

The payment of 8s. per day flying pay to officers of the Air Force, duly qualified as pilots, and engaged on pilot duties, is authorized by regulation. I noticed that flying pay at this rate had been issued to a fully qualified aviation officer from 14th January, 1926, to 24th March, 1928, although he does not appear to have been engaged on pilot duties during this period. On calling the attention of the Accounting Officer to this payment I was informed that a proposal had been submitted to the Department of Finance for authority to interpret the regulations as covering cases of this kind.

A somewhat similar case was the issue of flying pay at 4s. per day during 1927-28 to an officer who was acting as Quartermaster of the Air Corps. Payment was discontinued as from 1st April, 1928, as he was essentially a ground officer whose duties precluded him from undergoing flying instruction.

Subhead A1.—Military Educational Courses Abroad.

50. In paragraph 17 of the report of the Public Accounts Committee, dated 22nd November, 1928, the Committee requested

further information on the expenditure incurred by six officers who underwent a special course of instruction with the United States Army. The total cost of the course was £5,600 1s. 8d. which is made up as follows:—

Subsistence allowances	...	...	£4,186	0	0
Travelling expenses	...	...	758	8	3
Books and instruments	...	...	199	9	2
Additional travelling expenses (see paragraph 42 of my last report)	...	...	90	5	0
Incidentals	...	...	21	18	7
Clothing allowances	...	...	344	0	8

The charge for subsistence allowances includes subsistence paid for a period of one month for each officer when on leave abroad. Included in the total charge is also the cost (£22 0s. 2d.) of a journey to Canada undertaken by two of the officers.

Subhead E.—Medical Service.

51. I noticed that three members of the Army Nursing Service were paid salary and allowances in full during prolonged periods of illness, though they were insured under the National Health Insurance Acts and eligible for benefit thereunder.

Notwithstanding the closing of a military hospital during the year and the gradual reduction of the Army, no corresponding reduction was effected in the personnel of the Nursing Service. In reply to an inquiry I was informed that a scheme for reduction of this service to actual requirements was now in operation.

Subhead G.—Lodging and Subsistence Allowances.

52. In the Defence Force Regulations, provision is made for sanatorium treatment of officers, and this treatment may in exceptional cases be given abroad. Under the authority of these regulations a number of officers were sent to Switzerland from 1st November, 1927, to 30th April, 1928. From papers which have been furnished to me it would seem that prior to their departure the officers carried out their normal duties, and that none of them had undergone treatment in a home sanatorium. In reply to an inquiry as to the circumstances in which these officers came within the "exceptional" class I was informed that on a general medical inspection of serving officers some were found to be suffering from incipient tuberculosis, and that the Medical Board recommended treatment in Switzerland. I understand that no officer was treated at home during 1927-28 though the cost of treatment in home sanatoria involves a much less charge on public funds.

In another case which came to my notice a cadet who was attested as a Private, Class III., on 12th April, 1926, was granted, with full pay, twelve months' sanatorium treatment at

public expense in Southern Europe, although treatment in sanatoria abroad was confined to officers in exceptional cases. At the end of the twelve months' period full pay and ration allowances were allowed to him for a further period of absence for four months, when he was discharged from the Army. The total cost of treatment in this case amounted to £317.

Three members of the Army Nursing Service were also afforded six months' treatment at public expense in sanatoria in Southern Europe. The provision of such treatment for the Nursing Staff does not appear to be covered by the regulations, and I am in communication with the Accounting Officer on the subject.

Travelling and Subsistence Expenses.

53. I observed that two officers who attended a Congress in Central Europe incurred additional travelling expenses by breaking their journey for several days at a time both going and coming. The officers travelled by different routes and thereby incurred double charges for hire of conveyances.

Under the Defence Force Regulations, subsistence allowance is paid to officers when absent from headquarters at a higher rate for the first eight nights, and at a lower rate after eight nights and up to fourteen nights. Subsistence allowance at a higher rate was paid for periods much longer than that authorized by regulation in a number of cases in which the periods were broken by temporary absences of one or two nights. The Accounting Officer is satisfied that in some of these instances the temporary breaks warranted the payment of subsistence at the higher rate. In the remaining cases it is proposed to recover the amounts overpaid.

Travelling and subsistence allowances amounting to £12 10s. 0d. were paid to an officer for a journey by motor from a local station to Dublin and for five nights' stay in Dublin for the purpose of purchasing some Battalion requisites. In reply to a request for information as to why a cheaper mode of conveyance was not availed of and the necessity for a stay of five nights, the Accounting Officer informed me that arrangements had now been made to prevent a recurrence of such charges on services of this nature.

Subhead M.—Clothing and Equipment.

54. During the year under review 24 leather flying coats and helmets were purchased at a cost of £216 12s. 0d. A similar number of flying coats were purchased in the year 1925, some of which are still in store. I have asked for information as to the circumstances in which some of these coats were on issue to officers of the Air Corps not engaged on flying duties.

Subhead N.—Animals and Forage.

55. Under this head reference was made in my last report to the foraging at public expense of horses the private property of officers not entitled to be mounted. The Public Accounts Committee in paragraph 21 of their report of 22nd November, 1928, noted that the question of forage regulations was under consideration. I understand that the departmental decision to effect recoveries from the persons concerned has not yet been carried out.

Subhead P.—Warlike Stores.

56. I have asked that the covering sanction of the Department of Finance be obtained for the purchase of a number of rifle barrels in excess of the number originally authorized by that Department.

Subhead V.—Barrack Services.

57. In the course of examination of the accounts under this head it came under notice that, in many instances, the tenders for furniture, etc., for officers' quarters were not signed as accepted until some time after the goods had been delivered. From information supplied to me it would appear that the furnishing of these quarters has frequently to be done at short notice, and that the Office of Works, who are the purchasing department for this purpose, were unable to have tenders ready for acceptance before the goods were delivered, though the prices were fixed before the orders were placed.

During the year 500 draught lamps were purchased at a cost of £556 5s. 0d., through the Office of Works, and this Department has not been recouped. A recent examination showed that these lamps were still unissued, and I have asked for further information on the necessity for this expenditure. I have also asked for explanation of the purchase of a number of other articles which would appear to be in excess of normal requirements.

Subhead Z.—Appropriations in Aid.

58. In paragraph 63 of my last report I drew attention to the fact that there were no receipts from shoemakers' shops for the year. In the estimates for 1927-28 a sum of £3,000 was estimated as an appropriation in aid under this head, but no sums have been received. I understand that the Department of Finance has sanctioned a scale of charges for repairs, but no regulations have yet been issued and the full cost of repairs, in addition to supply of boots is borne on the vote.

A few instances were noticed of treatment in military hospitals at a nominal charge of civilians not entitled to such treatment. I am informed that it is proposed to make regulations at an early date governing the admission of civilians to these hospitals.

Balances Irrecoverable Subhead.

59. Under the authority of the Department of Finance sums amounting to £260 5s. 2d. have been written off as irrecoverable.

Expenditure not specifically provided for.

60. As part of the programme of the Civic Week Celebrations in September, 1927, a military tattoo was provided. The total cost of the tattoo, so far as the Army was concerned, was £1,764. Of this sum £1,375 was borne by the Civic Week Funds, the balance of £389, being the cost of materials supplied from Army stores, cost of transport, extra rations for troops, ammunition, etc., remaining as a charge on the Army vote. This expenditure was not provided for in the estimate and the sanction of the Department of Finance was not obtained. I understand that the Army authorities decided to regard the tattoo as taking the place of the ordinary autumn manœuvres, and that no charge should be made against outside funds for the normal cost of the troops engaged at the displays. In the circumstances they did not consider that the sanction of the Department of Finance was necessary.

Included in Subheads G, J, L, M, are sums amounting in the aggregate to £12,544 10s. 5d. for clothing, subsistence, etc., in addition to the allowances under these heads sanctioned by regulations.

The expenses of the Army equitation team at International competitions, which are borne on Subheads G, H, N, X, amount to £496 11s. 5d. Details of this expenditure will be found in the notes to the Appropriation Account. The authority of the Department of Finance for this charge was obtained, but the limitations placed by that Department on the sanction for travelling expenses on the Continent were not strictly adhered to.

Officers' Insignia.

61. In paragraph 59 of my last report and in the minutes of evidence of the Public Accounts Committee, dated 31st May, 1928, reference was made to articles of officers' insignia which were unaccounted for. The insignia were purchased from public funds and issued on repayment to officers at a price in excess of cost. I understand that £108 6s. 4d. still remains to be recovered, against which the cost price of insignia in store amounts to £187 15s. 1d. The Department is not yet in a position to furnish information of the exact amount which is irrecoverable.

Abattoir Cost Accounts.

62. The cost accounts of the Dublin abattoir for the financial year show the cost of beef and mutton to be 8.74d. and 12.49d. per lb., respectively. As these prices are approximately 3d.

and 5d. per lb. more than the contract prices at which the troops at the principal outside stations are supplied, and as the difference on a consumption of nearly 700,000 lbs. per annum involves a large sum, I have asked whether it is proposed to continue the present non-competitive system of supplying the Dublin District.

Stores and Supplies.

63. Excess issues of coal were made in a number of cases and the fuel account debited with the amount of the excess issue. As this method of adjustment would not appear to be in accord with accounting principles, and as there appears to be no periodical reconciliation of stocks, actual and recorded, I have asked whether stock certificates are available in support of these debits and for details of the system of storing at present in operation.

Gas has been used at a number of stations and in private quarters for heating and cooking and the full allowances of coal were issued for the same periods. I have asked whether authority for the use of gas in these cases was obtained and whether any regulations governing its use have been issued.

Gas and water were also supplied at public expense to two married quarters occupied by civilians. I am at present in communication with the Accounting Officer on the question of recoupment.

Information has also been requested of the circumstances in which married officers' quarters were fully furnished to scale by requisition on the Office of Works, though quantities of furniture were available in store and surplus to requirements.

My examination of the petrol, oil, and transport accounts is proceeding at the date of my report.

VOTE 65.—ARMY PENSIONS.

64. During the financial year the Army Pensions Act, 1927, was passed and the Army Pensions Board was set up to investigate applications for pensions and allowances in accordance with the provisions of the Act. In the period of audit comparatively few applications had been dealt with, and the total number of pensions and allowances granted in the year amounted to 38.

The system of payment of pensions and allowances in arrear, to which reference was made in my report on the Appropriation Accounts for 1923-24, was adopted during the year.

VOTE 66.—DEPARTMENT OF EXTERNAL AFFAIRS.

65. As stated in paragraph 6 above, a sum of £290 7s. 8d. is included in this account as part of the expenditure incurred on a visit abroad, for which a supplementary estimate would appear to have been necessary.

VOTE 71.—INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

66. This service was established by the Industrial and Commercial Property (Protection) Act, 1927. The expenses were provided for by a Supplementary Estimate and covered the period 1st October, 1927 (the date of commencement of the Act), to 31st March, 1928. Provision for the staff engaged in the preliminary work in connection with this service previous to 1st October, 1927, was included in Vote No. 56 for Industry and Commerce.

Extra Receipts.

67. These receipts consist of fees for the registration of patents, trade marks and designs, and for the registration of patent agents and clerks. During the six months for which the estimate was taken these receipts amounted to £57,138, as compared with the estimate of £27,500. The excess was largely due to the re-registration of British patents, etc., in the Free State after the commencement of the Act.

VOTE 73.—REPAYMENTS TO CONTINGENCY FUND.

68. I am in communication with the Accounting Officer on the admissibility of certain charges on which I have asked for information.

SÉOIRSE MAGCRAITH,

Comptroller and Auditor-General

(Ard Scrúdaí).

Exchequer and Audit Department,

Dublin, 21st February, 1929.

PUBLIC SERVICES.

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APPROPRIATION ACCOUNTS, 1927-28.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	6,503	—	6,503	6,009 5 4	—	6,009 5 4	493 14 8	—	—	—	493 14 8	—	—	1
4	2	OIREACHTAS ...	116,026	—	116,026	98,330 8 11	—	98,330 8 11	17,695 11 1	—	—	—	17,695 11 1	—	3 12 8	2
6	3	DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL ...	11,714	—	11,714	11,283 6 6	—	11,283 6 6	430 13 6	—	—	—	430 13 6	—	—	3
8	4	EXCHEQUER AND AUDIT ...	18,635	—	18,635	16,206 17 11	—	16,206 17 11	2,428 2 1	—	—	—	2,428 2 1	50	15 0 0	4
10	5	DEPARTMENT OF FINANCE ...	62,358	—	62,358	55,166 19 1	—	55,166 19 1	7,191 0 11	—	—	—	7,191 0 11	500	578 5 0	5
12	6	REVENUE DEPARTMENT ...	706,000	14,000	692,000	647,848 0 6	17,488 2 1	630,359 18 5	58,151 19 6	—	3,488 2 1	—	61,640 1 7	—	94 5 6	6
16	7	OLD AGE PENSIONS ...	2,627,700	400	2,627,300	2,570,520 6 5	233 9 6	2,570,286 16 11	57,179 13 7	—	—	166 10 6	57,013 3 1	—	—	7
18	8	LOCAL LOANS ...	834,000	—	834,000	834,000 0 0	—	834,000 0 0	—	—	—	—	—	670,350	673,718 4 8	8
19	9	TEMPORARY COMMISSIONS ...	12,802	—	12,802	11,817 9 3	—	11,817 9 3	984 10 9	—	—	—	984 10 9	—	15 5 10	9
24	10	PUBLIC WORKS OFFICE ...	129,865	6,400	123,465	117,222 3 2	13,689 2 8	103,533 0 6	12,642 16 10	—	7,289 2 8	—	19,931 19 6	—	1 17 6	10
26	11	PUBLIC WORKS AND BUILDINGS ...	1,079,841	203,800	876,041	930,704 14 1	237,490 6 5	693,214 7 8	149,136 5 11	—	33,690 6 5	—	182,826 12 4	—	803 11 2	11
60	12	STATE LABORATORY ...	6,851	—	6,851	6,446 18 3	—	6,446 18 3	404 1 9	—	—	—	404 1 9	20	48 3 0	12
61	13	CIVIL SERVICE COMMISSION ...	10,886	—	10,886	10,771 9 10	—	10,771 9 10	114 10 2	—	—	—	114 10 2	650	753 9 7	13
63	14	PROPERTY LOSSES COMPENSATION ...	979,180	—	979,180	639,160 13 6	—	639,160 13 6	340,019 6 6	—	—	—	340,019 6 6	—	1,233 9 9	14
65	15	PERSONAL INJURIES COMPENSATION ...	4,877	—	4,877	4,494 18 4	—	4,494 18 4	382 1 8	—	—	—	382 1 8	—	—	15
67	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,786,435	—	1,786,435	1,739,447 8 9	—	1,739,447 8 9	46,987 11 3	—	—	—	46,987 11 3	500	101 1 0	16
70	17	RATES ON GOVERNMENT PROPERTY ...	86,400	3,150	83,250	83,316 13 3	3,006 1 3	80,310 12 0	3,083 6 9	—	—	143 18 9	2,939 8 0	—	—	17
71	18	SECRET SERVICE ...	10,000	—	10,000	6,648 13 8	—	6,648 13 8	3,351 6 4	—	—	—	3,351 6 4	—	—	18
72	19	TARIFF COMMISSION ...	1,650	—	1,650	459 5 4	—	459 5 4	1,190 14 8	—	—	—	1,190 14 8	—	—	19
73	20	EXPENSES UNDER THE REPRESENTATION OF THE PEOPLE ACT, THE ELECTORAL ACT, AND THE JURIES (AMENDMENT) ACT	30,800	—	30,800	29,587 8 8	—	29,587 8 8	1,212 11 4	—	—	—	1,212 11 4	—	—	20
74	21	MISCELLANEOUS EXPENSES ...	9,095	—	9,095	9,016 14 5	—	9,016 14 5	78 5 7	—	—	—	78 5 7	—	—	21
76	22	STATIONERY OFFICE ...	166,414	29,125	137,289	145,598 17 10	28,186 14 2	117,412 3 8	20,815 2 2	—	—	938 5 10	19,876 16 4	—	—	22
79	23	VALUATION AND BOUNDARY SURVEY ...	42,572	6,795	35,777	38,809 2 3	6,848 19 6	31,960 2 9	3,762 17 9	—	—	53 19 6	3,816 17 3	—	—	23
81	24	ORDNANCE SURVEY ...	51,601	2,500	49,101	47,836 8 1	2,648 12 8	45,187 15 5	3,764 11 11	—	—	148 12 8	3,913 4 7	—	—	24
82	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	25
83	26	LAW CHARGES ...	100,688	1,200	99,488	98,058 9 7	2,340 9 6	95,718 0 1	2,629 10 5	195 8 10	1,140 9 6	—	3,769 19 11	1,020	11,719 9 8	26
86	27	HAULBOULINE DOCKYARD ...	16,900	—	16,900	17,095 8 10	—	17,095 8 10	—	—	—	—	—	100	346 12 8	27
87	28	UNIVERSITIES AND COLLEGES ...	153,000	—	153,000	153,000 0 0	—	153,000 0 0	—	—	—	—	—	—	3,892 6 0	28
88	29	BETTER SUGAR SUBSIDY ...	265,500	—	265,500	265,500 0 0	—	265,500 0 0	—	—	—	—	—	—	—	29
89	30	QUIT RENT OFFICE ...	4,176	—	4,176	3,859 3 2	—	3,859 3 2	316 16 10	—	—	—	316 16 10	—	—	30
90	31	DEPARTMENT OF JUSTICE ...	30,486	—	30,486	27,329 17 5	—	27,329 17 5	3,156 2 7	—	—	—	3,156 2 7	—	166 0 7	31
92	32	GÁRDA SIOCHÁNA ...	1,623,060	53,195	1,569,865	1,613,836 7 7	55,253 14 3	1,558,582 13 4	9,223 12 5	—	2,058 14 3	—	11,282 6 8	100	1,197 7 6	32
95	33	GENERAL PRISONS BOARD ...	133,667	3,500	130,167	115,338 3 10	5,122 13 4	110,215 10 6	18,328 16 2	—	—	1,622 13 4	19,951 9 6	—	—	33
98	34	DISTRICT COURT ...	15,138	—	15,138	12,948 15 8	—	12,948 15 8	2,189 4 4	—	—	—	2,189 4 4	—	1,466 1 0	34
99	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	65,284	3,710	61,574	63,724 0 2	4,822 1 3	58,901 18 11	1,559 19 10	—	1,112 1 3	—	2,672 1 1	—	2,828 12 4	35
101	36	LAND REGISTRY AND REGISTRY OF DEEDS ...	51,930	—	51,930	47,437 16 2	—	47,437 16 2	4,492 3 10	—	—	—	4,492 3 10	—	—	36
103	37	CIRCUIT COURT OFFICERS ...	88,161	17,635	70,526	75,811 15 9	16,786 3 8	59,025 12 1	12,349 4 3	—	—	848 16 4	11,500 7 11	—	2 2 0	37
105	38	PUBLIC RECORD OFFICE ...	5,991	—	5,991	5,639 19 3	—	5,639 19 3	351 0 9	—	—	—	351 0 9	—	—	38
106	39	CHARITABLE DONATIONS AND BEQUESTS ...	3,266	48	3,218	3,184 11 2	48 14 2	3,135 17 0	81 8 10	—	14 2	—	82 3 0	40	—	39
107	40	DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH ...	502,163	15,360	486,803	430,222 15 8	15,310 3 0	414,912 12 8	71,940 4 4	—	—	49 17 0	71,890 7 4	3,982	6,541 2 1	40
111	41	GENERAL REGISTER OFFICE ...	21,766	8,000	13,766	20,652 2 9	11,492 17 0	9,159 5 9	1,113 17 3	—	3,492 17 0	—	4,606 14 3	—	—	41
113	42	DUNDRUM ASYLUM ...	18,103	3,581	14,522	17,218 8 5	3,788 10 11	13,429 17 6	884 11 7	—	207 10 11	—	1,092 2 6	10	6 16 0	42
115	43	NATIONAL HEALTH INSURANCE COMMISSION	339,478	1,698	337,780	330,690 17 3	1,697 19 1	328,992 18 2	8,787 2 9	—	—	11	8,787 1 10	3,200	11,948 11 4	43
118	44	HOSPITALS AND INFIRMARIES ...	16,228	—	16,228	16,227 14 7	td									

GOVERNOR GENERAL'S ESTABLISHMENT

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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, 1925.

Service	Grant	Expenditure	Expenditure compared with Grant
A.—Salaries, Wages, and Allowances of Household Staff ...	2,000	2,000	—
B.—Allowance to Governor General for Expenses ...	375	375	—
C.—Travelling Expenses ...	300	300	—
D.—Telegrams and Telephones ...	6,000	6,000	—
Total ...	8,775	8,775	—

EXPLANATION OF THE LINES OF VARIATION BETWEEN ESTIMATIONS AND GRANTS.
A.—Grants due to vouchers on the Establishment, reduction of salaries paid to the High-Chancellor and reduction of cost of living bonus.
C.—Expenditure cannot be estimated with any greater degree of accuracy.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	2,928	2,662 3 11	265	16 1	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—	—	—
C.—Travelling Expenses ...	275	190 15 2	84	4 10	—	—
D.—Telegrams and Telephones ...	300	156 6 3	143	13 9	—	—
TOTAL	£ 6,503	6,009 5 4				—
Surplus to be surrendered ...			493	14 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies on the Establishment, reduction of allowance paid to an Aide-de-Camp and reduction of cost of living Bonus.
- C.—Expenditure cannot be estimated with any greater degree of accuracy.
- D.—Over-estimation.

EXTRA REMUNERATION (exceeding £50).

From the Vote for Unemployment Insurance, 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),

7th November, 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.

A—Salaries and Allowances of Technical ...		£2,018	10	0
B—Travelling Expenses of Technical ...		£,750	0	0
C—Salaries and Allowances of Non-Technical ...		£2,580	0	0
D—Travelling Expenses of Non-Technical ...		£1,100	0	0
E—Salaries and Allowances of Technical ...		£2,018	10	0
F—Travelling Expenses of Technical ...		£,750	0	0
G—Salaries and Allowances of Non-Technical ...		£2,580	0	0
H—Travelling Expenses of Non-Technical ...		£1,100	0	0
I—Salaries and Allowances of Technical ...		£2,018	10	0
J—Travelling Expenses of Technical ...		£,750	0	0
K—Salaries and Allowances of Non-Technical ...		£2,580	0	0
L—Travelling Expenses of Non-Technical ...		£1,100	0	0
M—Salaries and Allowances of Technical ...		£2,018	10	0
N—Travelling Expenses of Technical ...		£,750	0	0
O—Salaries and Allowances of Non-Technical ...		£2,580	0	0
P—Travelling Expenses of Non-Technical ...		£1,100	0	0
Q—Salaries and Allowances of Technical ...		£2,018	10	0
R—Travelling Expenses of Technical ...		£,750	0	0
S—Salaries and Allowances of Non-Technical ...		£2,580	0	0
T—Travelling Expenses of Non-Technical ...		£1,100	0	0
U—Salaries and Allowances of Technical ...		£2,018	10	0
V—Travelling Expenses of Technical ...		£,750	0	0
W—Salaries and Allowances of Non-Technical ...		£2,580	0	0
X—Travelling Expenses of Non-Technical ...		£1,100	0	0
Y—Salaries and Allowances of Technical ...		£2,018	10	0
Z—Travelling Expenses of Technical ...		£,750	0	0
Total		£16,038	0	0

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
compared with the Sum Granted, for the Salaries and Expenses of
the OIREACHTAS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
DÁIL ÉIREANN.				
A.—Salaries and Allowances of Teachtaí	52,020	36,357 18 4	15,662 1 8	—
B.—Travelling Expenses of Teachtaí	5,750	6,679 9 7	—	929 9 7
SEANAD ÉIREANN.				
C.—Salaries and Allowances of Seanadóirí	23,580	23,638 1 4	—	58 1 4
D.—Travelling Expenses of Seanadóirí	1,150	812 19 1	337 0 11	—
OIREACHTAS.				
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	32,321	29,797 7 8	2,523 12 4	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	500	420 4 3	79 15 9	—
G.—Telegrams and Telephones	350	294 8 8	55 11 4	—
H.—Witnesses' Expenses ...	25	—	25 0 0	—
I.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant in Aid ...	80	80 0 0	—	—
J.—Empire Parliamentary Association (Saorstát Éireann Branch) Grant in Aid ...	250	250 0 0	—	—
TOTAL ... £	116,026	98,330 8 11	18,683 2 0	987 10 11

Surplus to be surrendered ... £17,695 11 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	3 12 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to certain Deputies not taking their seats, to two General Elections, and to By-elections.
- B.—The estimate, based on actual expenditure in previous years, was exceeded owing to the attendance in the Dáil of certain Deputies who had previously not taken their seats.
- C.—Excess due to the re-issue of uncashed Orders for previous year's allowances, modified by saving due to death of a Senator.
- D. F. and G.—Expenditure cannot be estimated with any greater degree of accuracy. The charge raised against Subhead F. includes a sum of £216 in respect of books purchased in the years 1923 and 1924.
- E.—Savings due to revision of Establishment and reduction of cost of living Bonus. The provision for additional Reporters was not availed of: and that for overtime proved excessive. These savings were modified by an unforeseen charge of £69 18s. 7d. in respect of vacuum cleaning at Leinster House.
- H.—No claims came in course of payment in the period covered by this Account.

EXTRA RECEIPTS.—Refunds of overpayments in previous periods.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
14th November, 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.

DEPARTMENT OF PRESIDENT OF THE EXECUTIVE COUNCIL.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	10,459	9,908 17 8	550 2 4	—
B.—Travelling Expenses ...	500	714 5 5	—	214 5 5
C.—Incidental Expenses ...	125	49 12 9	75 7 3	—
D.—Telegrams and Telephones	280	260 10 8	19 9 4	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL ... £	11,714	11,283 6 6	644 18 11	214 5 5

Surplus to be surrendered ... £430 13 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Excess due to an unforeseen charge to this Account of £663 for expenses of the visit of the President of the Executive Council to U.S.A., the balance (£290) of such expenses being charged to Vote for the Department of External Affairs (No. 66).

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

The Account of the Vote for Public Works Office (No. 10) includes the sum of £393 in respect of salary, etc., of a Higher Executive Officer on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

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

EXCHEQUER AND AUDIT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	12,431	10,467 0 9	1,963 19 3	—
B.—Travelling, &c., Expenses ...	100	5 18 4	94 1 8	—
C.—Incidental Expenses ...	115	71 17 10	43 2 2	—
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	600	608 0 0	—	8 0 0
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,389	4,241 0 5	147 19 7	—
E.—Travelling, &c., Expenses ...	900	762 18 5	137 1 7	—
F.—Incidental Expenses ...	100	50 2 2	49 17 10	—
TOTAL ...£	18,635	16,206 17 11	2,436 2 1	8 0 0
Surplus to be surrendered ...			£ 2,428 2 1	

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	50 0 0	15 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus, to vacancies on the staff remaining unfilled, and to the prolonged sick leave of a senior officer of the Department (since retired on pension on grounds of ill-health) during which period pay at pension rate was payable.
- B.—It was not found necessary, during the financial year, to carry out audits which involved travelling and subsistence expenses.

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

CC.—The claim received from the British Government was slightly more than estimated.

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

E.—The cost of auditing outside the Dublin area was less than had been provided for.

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

EXTRA RECEIPTS.—A sum of £15 was received from a Department in respect of the cost of audit.

J. MAHER,

Accounting Officer.

EXCHEQUER AND AUDIT DEPARTMENT,
30th November, 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.

DEPARTMENT OF FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928 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	52,988	47,101 18 4	5,886 1 8	—
B.—Travelling Expenses ...	300	156 8 4	143 11 8	—
C.—Incidental Expenses ...	300	76 1 3	223 18 9	—
D.—Telegrams and Telephones	570	534 12 11	35 7 1	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,380	7,236 3 9	143 16 3	—
F.—Travelling and Incidental Expenses, Telegrams and Telephones ...	70	61 14 6	8 5 6	—
G.—Repayments to British Government in respect of Agency Services performed by the British Government Actuary ...	750	—	750 0 0	—
TOTAL ... £	62,358	55,166 19 1		—
Surplus to be surrendered		... £	7,191 0 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	578 5 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies on the Establishment and reduction of cost of living Bonus, modified by the payment of a fee of £200 to the former Chairman of the Banking Commission for expert advice in connection with the drafting of the Currency Act and the formation of the Agricultural Credit Corporation.

B. and C.—Expenditure is variable and uncertain.

D. and F.—Casual variation.

E.—Savings due to reduction of cost of living Bonus. •

G.—The Actuarial investigation in respect of which the provision was made was not completed in the period, necessitating a re-vote in 1928-29.

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

EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) a Lower Executive Officer of this Department received a gratuity of £150 in respect of special duties; a Lower Executive Officer on loan from another Department received £123 3s. 8d., as acting Higher Executive Officer; and a Lower Clerical Officer received £54 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, £96 in fees as Examiner, etc.

This Account includes the sum of £537, approximately, in respect of salary, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £2,262, approximately, in respect of salaries, etc., of Officers on loan to this Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

23rd November, 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.

REVENUE DEPARTMENT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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. ...	610,400	557,712 16 7	52,687	3 5	—	
B.—Travelling and Subsistence Allowances, etc.	22,000	20,396 19 11	1,603	0 1	—	
C.—Removal Expenses ...	2,500	1,858 4 7	641	15 5	—	
D.—Poundage to Distributor of Stamps ...	450	436 11 11	13	8 1	—	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	56,700	56,143 15 10	556	4 2	—	
F.—Carriage of Parcels, Advertisements, etc. ...	900	829 1 8	70	18 4	—	
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	3,500	2,352 5 10	1,147	14 2	—	
H.—Telegrams and Telephones	2,000	1,841 13 8	158	6 4	—	
I.—Uniform Clothing ...	1,200	1,153 1 6	46	18 6	—	
J.—Vessels, Boats, Cycles and other Conveyances	1,200	543 13 3	656	6 9	—	
K.—Revenue Instruments, etc. ...	500	283 19 5	216	0 7	—	
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,500	3,370 4 4	129	15 8	—	
M.—Incidental Expenses ...	200	177 15 1	22	4 11	—	
N.—Provision of Rooms for Official Purposes ...	750	670 9 10	79	10 2	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.—Losses by Default, Fraud, and Accident ...	200	77 7 1	122 12 11	—
GROSS TOTAL ...£	706,000	647,848 0 6	58,151 19 6	—
			Surplus of Gross Estimate over Expenditure. £58,151 19 6	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £3,488 2 1	
P.—Appropriations in Aid ...	14,000	17,488 2 1	Total Surplus to be surrendered.	
NET TOTAL ...£	692,000	630,359 18 5	£61,640	1 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	94 5 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to fall in cost of living Bonus, reduction in overtime expenditure, deferment of reorganization proposals, and unfilled vacancies.
- B.—Savings principally due to reduction in amount of subsistence for temporary reliefs during leave and sickness.
- C.—Expenditure on lodging allowances was less than expected, and several large claims had not been controlled in time for payment during the year.
- D. and E.—These were casual variations from the estimates.
- F.—The expenditure on advertisements fell short of the estimate by over £70.
- G.—Expenditure on Designs, Dies, Plates and Seals was approximately £1,000 less than anticipated and on Machinery some £500 below the estimate; the total saving was offset somewhat by the additional cost of high value postage stamp production.
- H.—Saving accrued through reduction of two hours per diem in the attendance of operators at the Castle Exchange from 1st July, 1927, with a consequent diminution in the charge for their services.
- I.—The saving resulted from disbanding the launch crew, for whom normal renewals of uniform had been provided in the estimate.
- J.—Withdrawal from service in June, 1927 of the steam launch "Humber" completely altered the incidence of expenditure under this Subhead. Coal, oil and refitting had been estimated for at £850, whereas expenditure was only £133. The gross saving was offset to some extent by expenses of hiring a motor launch after laying up the "Humber." Provision for subsequent years has been modified accordingly.
- K.—Provision had been made for renewing stocks of consumption stores and repairs to trucks and instruments, amounting to £156, but no outlay was necessary on these heads as existing stocks proved adequate to carry over the year.

L.—A casual variation. The charge to this Subhead includes a reward of £20 (£5 each) paid to four men who salvaged and handed over to the Receiver of Wrecks a cask of spirits, part of the cargo of the S.S. Sheerness lost off the coast of Wexford in February, 1926. (S. 47/10/27 of 4th January, 1928).

M.—Expenditure on laundry services was slightly less than anticipated.

N.—On provision of public offices two allowances lapsed; in addition the hire of rooms for Income Tax sittings fell short of the estimate, the upward tendency of 1926-27 not being maintained.

O.—£25 3s. 9d. shortage in accounts for April, 1923, through mental breakdown of an Officer of Customs and Excise (S. 47/7/27 dated 24th September, 1927): £24 15s. 10d., balance of ascertained defalcations by a former Officer of Customs and Excise who was dismissed—previous loss of £30 18s. 6d. written off in 1924-25, making £55 14s. 4d. in all (E. 3/7 dated 8th June, 1927): £13 7s. 7d. irrecoverable balance of imprest to a loaned Officer inadvertently overlooked when paying him off on return to Great Britain (E. 3/14/27 dated 26th November, 1927): £6 0s. 9d. irrecoverable balance of an overpayment inadvertently made in November, 1922 (S. 47/4/27 dated 14th May, 1927): £5 10s. 0d. shortage in stock of adhesive stamps written off (S. 47/6/27 dated 2nd September, 1927). The remaining £2 9s. 2d. comprised minor cash discrepancies not involving fraud or culpable negligence (S. 47/7/26 dated 17th January, 1928, and 16th May, 1928, and S. 47/7/27 dated 12th October, 1927). Total charge £77 7s. 1d.

P.—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	187	6 2 (a)
Charge for manufacture of Unemployment Stamps for Department of Industry and Commerce ...	20	—	(b)
Clerical services and incidental expenses on account of General Lighthouse Fund ...	325	325	0 0
Moneys received from Merchants, etc., for Special Attendance of Officers ...	9,000	6,862	9 2 (c)
Fines, Forfeitures, Law Costs recovered, etc....	3,000	8,247	11 1 (d)
Registry of Business Names ...	200	286	5 6 (e)
Proceeds of Customs Sales (Seizures, etc.) ...	300	954	16 5 (f)
Charges for collecting Local Dues, etc. ...	150	189	17 6 (g)
Miscellaneous Items ...	455	434	16 3 (h)
TOTAL	£14,000	£17,488	2 1

(a) Final arrangements had not been made, and the cost of interim supplies furnished was recovered.

(b) No stamps were manufactured during 1927-28.

(c) Provision had been made for receipts on the same scale as in 1925-26 but more settled fiscal conditions and the increasing experience of staff and public alike resulted in a diminution of working outside authorised hours.

(d) Receipts fluctuate widely and their trend cannot be estimated closely. The amount includes a sum of £3,196 12s. 5d. in respect of fines collected in District Courts during the period 1st January, 1926-31st March, 1927.

(e) The estimate was provisional, owing to lack of data.

(f) Owing to the increase in the number and value of seizures the quantity of goods sold and the prices realized largely exceeded expectations.

(g) These receipts vary according to the volume of trade at the ports concerned.

(h) The miscellaneous items comprised the following, none of which are regular in incidence :—

	£	s.	d.
Fees under Merchant Shipping Acts	53	3	10
Bills of Entry receipts	132	7	2
Refunds of Sundry Vote payments made in prior years	64	13	6
Costs recovered in Estate Duty Appeals	14	14	0
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent on goods in State Warehouses, etc.	169	17	9
	<u>£434</u>	<u>16</u>	<u>3</u>

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, 31st December, 1926, and 23rd December, 1927).

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

Six Officers of Customs and Excise (£110-£350) received amounts varying from £58 11s. 3d. to £180 12s. 3d.; twenty Preventive Officers (£140-£220) received amounts varying from £50 16s. 6d. to £127 15s. 4d.; eight Preventive Men (29s. to 51s. weekly) received amounts varying from £50 9s. 3d. to £127 13s. 7d.; one Temporary Preventive Man (29s. to 35s. weekly) received £55 13s. 11d.; in respect of extra attendance, Sunday and night pay, Old Age Pensions work, double duty, rewards for detecting smuggling or other Revenue evasions, etc.

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

£853 13s. 0d. in respect of salary and Bonus of an Assistant Principal Clerk loaned to the Land Commission.

£785 14s. 9d. in respect of salaries and Bonus of two Customs and Excise Officers and two Customs Watchers seconded to the State Laboratory.

£26 10s. 8d. in respect of wages and Bonus of a Shorthand Typist loaned to the Department of Fisheries.

The Vote for the Supreme Court and High Court of Justice includes the sum of £422 1s. 2d. in respect of salary and Bonus of an Officer serving as Special Commissioner for Income Tax.

EXTRA RECEIPTS.—This receipt was entirely unforeseen and consisted of interest on a dormant bank balance.

W. O'BRIEN,

Accounting Officer.

AN ROINN IONCUIM,

(Revenue Department, Dublin Castle),

30th November, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	2,620,000	2,563,285 12 2	56,714 7 10	—
B.—Expenses of Pension Committees ...	7,700	7,145 5 3	554 14 9	—
D.—Sums Irrecoverable ...	—	29 17 0	—	29 17 0
E.—Extra Statutory Payments	—	59 12 0	—	59 12 0
GROSS TOTAL ... £	2,627,700	2,570,520 6 5	57,269 2 7	89 9 0
<p style="text-align: right;">Surplus of Gross Estimate over Expenditure, £57,179 13 7</p>				
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Deficiency of Appropriations in Aid realized.</i>	
C.—Appropriations in Aid ...	400	233 9 6	£166 10 6	
NET TOTAL ... £	2,627,300	2,570,286 16 11	Net Surplus to be surrendered. £57,013 3 1	

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, the number of pensioners being less, therefore, than the number provided for.
- B.—Saving due to the number of Claims and Questions dealt with by Committees being less than estimated, and to the non-receipt of a number of claims until after 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 to permit the stoppage of payment. In some cases the extreme poverty of the recipients rendered recovery impracticable. In others, there was satisfactory evidence that orders had been cashed in good faith. Where the payments were due to error on the part of a public servant, suitable disciplinary notice was 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 19th August, 1927, 25th October, 1927, 14th February, 1928, and S.88/4/28 of 12th July, 1928).

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, 17th May, 1927, 19th August, 1927, 25th October, 1927, 14th February, 1928, and S. 88/4/28 of 12th July, 1928).

C.—The sum of £233 9s. 6d. was recovered in cash under Section 9 (2) of the Act of 1908.

NOTES.

(1) In addition to the cash recoveries shown under Subhead C, further recoveries amounting to £3,864 3s. 0d. 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 19th August, 1927, 25th October, 1927, 14th February, 1928, and S. 88/4/28 of 12th July, 1928):—

£	s.	d.	
662	7	0	Cases in which, there being no fraud or concealment, recovery was waived.
8,325	1	0	Cases in which there was fraud or concealment, but recovery was impracticable by reason of the pensioner's extreme poverty, or owing to the failure of legal proceedings. Included in this amount is a sum of £6,133 10s. 0d. overpaid through grants of pension on the strength of fraudulent birth or baptismal certificates, supplementary to the £9,458 5s. 0d. written off in the account for 1926-27, <i>q.v.</i>
18	8	0	Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.

£9,005 16 0

(3) The sum of £21 12s. 6d. was also written off as irrecoverable in respect of overpayments of "Additional Allowance" (Department of Finance Letters S. 88/6/25 of 14th February, 1928, and S. 88/4/28 of 12th July, 1928).

(4) Certain irregular payments, amounting to £33 16s. 0d. charged to Subhead A. in previous years, were discovered in the years 1925-26, and 1926-27. Of this amount, £1 16s. 0d. was misappropriated by the Pension Officer. The remainder represents money drawn on Old Age Pension Orders that should have been cancelled on the death of the original holders. The recipients of this money were applicants for pensions who fulfilled the statutory conditions at the time, and who would have been legally entitled to it. Their claims were suppressed by the Officer, who, to cover up his delinquencies, issued to them Pension Books of deceased pensioners.

The Officer concerned was prosecuted and convicted, but was allowed out under the Probation of Offenders Act. He was dismissed the Service before the extent of his irregularities had been ascertained, and, as his whereabouts was unknown, the sum of £33 16s. 0d. was written off as a claim abandoned with Department of Finance sanction (Department of Finance Letter S. 47/1/28 of 25th June, 1928).

Steps have been taken to prevent a recurrence of such irregularities.

W. O'BRIEN,

Accounting Officer.

AN ROINN IONCUIM,
(Revenue Department, Dublin Castle),
28th November, 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.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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)	234,000	234,000	—	—
B.—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 ... £	834,000	834,000	—	—

	Estimated.	Realized.	
	£	£	s. d.
EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—			
Repayments to the Commissioners of Public Works in respect of loans from the British Local Loans Fund outstanding on the 1st April, 1922	460,000	462,900	0 0
Repayments to the Irish Land Commission in respect of loans from the British Local Loans Fund outstanding on the 1st April, 1923	210,350	209,877	8 2
Net amount received from the British Government in respect of the cost of administration to 31st March, 1926	—	864	10 6
Receipts on account of Local Loans previously written off as irrecoverable	—	76	6 0
	£670,350	£673,718	4 8

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
7th November, 1928.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.	
BANKRUPTCY LAWS COMMITTEE.	£	£ s. d.	£ s. d.		£ s. d.	
A.1.—Salaries, etc. ...	25	2 0 0	23 0 0		—	
2.—Travelling and Incidental Expenses ...	125	53 19 0	71 1 0		—	
TOTAL FOR BANKRUPTCY LAWS COMMITTEE ...	£ 150	55 19 0	94 1 0		—	
BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924.						
B. 1.—Salaries, etc. ...	813	1,674 11 4	—		861 11 4	
2.—Travelling and Incidental Expenses ...	185	159 3 4	25 16 8		—	
TOTAL FOR BOARD OF ASSESSORS, MILITARY SERVICE PENSIONS ACT, 1924 ...	£ 998	1,833 14 8	25 16 8		861 11 4	
CENTRAL SAVINGS COMMITTEE.						
C. 1.—Salaries, etc. ...	3,048	2,645 10 2	402 9 10		—	
2.—Travelling and Incidental Expenses ...	1,125	1,916 0 9	—		791 0 9	
3.—Advertising and Publicity Expenses ...	3,470	2,733 10 6	736 9 6		—	
4.—Expenses of Local Committees	122	74 1 9	47 18 3		—	
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...	£ 7,765	7,369 3 2	1,186 17 7		791 0 9	
CIVIL SERVICE COMMITTEE (COMPENSATION).						
D. 1.—Salaries, etc. ...	10	—	10 0 0		—	
2.—Travelling and Incidental Expenses ...	5	—	5 0 0		—	
TOTAL FOR CIVIL SERVICE COMMITTEE (COMPENSATION) ...	£ 15	—	15 0 0		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR, INCLUDING THE INSANE POOR.				
E. 1.—Salaries, etc.	100	100 0 0	—	—
2.—Travelling and Incidental Expenses	100	8 3 11	91 16 1	—
TOTAL FOR COMMISSION ON THE RELIEF OF THE DESTITUTE SICK AND POOR, INCLUDING THE INSANE POOR ...£	200	108 3 11	91 16 1	—
COMMITTEE OF INQUIRY INTO THE METROPOLITAN SCHOOL OF ART.				
F. 1.—Salaries, etc.	160	225 0 0	—	65 0 0
2.—Travelling and Incidental Expenses	26	29 14 10	—	3 14 10
TOTAL FOR COMMITTEE OF INQUIRY INTO THE METROPOLITAN SCHOOL OF ART ...£	186	254 14 10	—	68 14 10
FOOD PRICES TRIBUNAL.				
G. 1.—Salaries, etc.	18	—	18 0 0	—
2.—Travelling and Incidental Expenses	112	53 18 5	58 1 7	—
TOTAL FOR FOOD PRICES TRIBUNAL£	130	53 18 5	76 1 7	—
PORTS AND HARBOURS TRIBUNAL.				
H. 1.—Salaries, etc.	20	—	20 0 0	—
2.—Travelling and Incidental Expenses	1,180	608 3 7	571 16 5	—
TOTAL FOR PORTS AND HARBOURS TRIBUNAL£	1,200	608 3 7	591 16 5	—
TECHNICAL EDUCATION COMMISSION.				
I. 1.—Salaries, etc.	500	461 5 0	38 15 0	—
2.—Travelling and Incidental Expenses	108	130 12 5	—	22 12 5
TOTAL FOR TECHNICAL EDUCATION COMMISSION ...£	608	591 17 5	38 15 0	22 12 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
TOWN TENANTS COMMISSION.						
J. 1.—Salaries, etc. ...	40	—	40	0 0	—	
2.—Travelling and Incidental Expenses ...	510	100 4 11	409	15 1	—	
TOTAL FOR TOWN TENANTS COMMISSION ...	550	100 4 11	449	15 1	—	
K.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	1,000	841 9 4	158	10 8	—	
TOTAL ...	12,802	11,817 9 3	2,728	10 1	1,743	19 4

Surplus to be surrendered ... £984 10 9

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	15 5 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—It is not possible to estimate with any degree of accuracy expenditure under the several Subheads of this Vote, as such expenditure depends on the scope and duration of the work of the Commissions and Committees, the number of witnesses examined, the travelling expenses incurred by members of Commissions and Committees, and by witnesses, and the extra staff (including outside reporters) which may be required in addition to that provided from Public Departments.

A.1, A.2, B.1, B.2, E.2, F.2, G.1, G.2, H.1, H.2, I.1, I.2, J.1, and J.2.—Variation arises from some or all of considerations above.

C.1.—Savings due to (a) a vacancy on the Establishment, (b) reduction of cost of living Bonus, and (c) provision for temporary clerical assistance proving excessive. Saving modified by increase of salary granted to three Organisers.

C.2.—Excess due to increased activities in connection with the development of the savings campaign, particularly in the provinces.

C.3.—Saving due to a curtailment of the advertising programme originally contemplated.

C.4.—The provision made proved excessive.

D.1. and D.2.—Token provision made in anticipation of the re-constitution of the Civil Service Committee (Compensation) which did not take place.

F.1.—It was found necessary to employ an additional expert member on this Committee.

K.—This Subhead provides a general margin for new Commissions and Committees appointed during the year, and the amount required could not be estimated with any accuracy.

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for "Temporary Commissions" on Commissions and Committees appointed before the year 1927-28, on account of which payments were made in the year 1927-28.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1928.		
		£	s.	d.
Banking Commission	1925-26	3,323	4	3
Board of Assessors, Military Service Pensions Act, 1924	1924-25	13,019	10	4
Central Savings Committee	1923-24	32,745	17	1
Commission on the Relief of the Destitute Sick and Poor, including the Insane Poor	1924-25	856	14	0
Committee on National Health Insurance and Medical Services	1924-25	657	9	4
Food Prices Tribunal	1926-27	879	3	9
Ports and Harbours Tribunal	1926-27	941	11	11
Technical Education Commission	1926-27	1,479	9	4
Town Tenants Commission	1926-27	129	9	10
Committee on Milk Supply	1926-27	352	12	1
Boundary Commission	1924-25	10,242	0	2
		£	64,627	2 1

COMMISSIONS, COMMITTEES, AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD K.—EXPENDITURE, 1927-28.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Milk Supply Committee	30 0 0	30 15 8	60 15 8
Road Traffic Committee	—	12 15 5	12 15 5
National Health Insurance and Medical Services Committee	147 10 0	—	147 10 0
Boundary Commission	—	112 12 8	112 12 8
Banking Commission	—	8 3 10	8 3 10
Committee for the Relief of Unemployment ...	50 0 0	96 3 1	146 3 1
British Ex-Service Men's Committee ...	—	74 4 6	74 4 6
T. Coghlan Inquiry Tribunal	120 1 2	159 3 0	279 4 2
	£ 347 11 2	493 18 2	841 9 4

EXTRA REMUNERATION (exceeding £50).

From this Vote, a Higher Executive Officer of the Department of Local Government and Public Health received £100 as Secretary to the Commission on the Relief of the Destitute Sick and Poor, etc.; and a Lower Executive Officer of the Department of Defence received £100 as Secretary to the Board of Assessors, Military Service Pensions Act, 1924.

The Accounts of other Departments include the sum of £2,474, approximately, in respect of salary, etc., of staff lent to Temporary Commissions and Committees, viz. :—

	£
Board of Assessors, Military Service Pensions Act, 1924 ...	427
Commission on the Relief of the Destitute Sick and Poor, etc. ...	302
Town Tenants Commission	350
Ports and Harbours Tribunal	659
Technical Education Commission	591
Food Prices Tribunal	145

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 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.

PUBLIC WORKS OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	108,374	98,009 13 9	10,364 6 3	—	—	—
B.—Travelling Expenses ...	10,500	11,035 7 9	—	—	535 7 9	—
C.—Incidental Expenses ...	750	804 3 0	—	—	54 3 0	—
D.—Telegrams and Telephones	900	722 7 7	177 12 5	—	—	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	5,641	4,127 15 6	1,513 4 6	—	—	—
E.2.—Travelling Expenses ...	2,500	1,956 16 1	543 3 11	—	—	—
E.3.—Advertisements ...	1,200	565 19 6	634 0 6	—	—	—
Gross Total ...£	129,865	117,222 3 2	13,232 7 7	589 10 9		
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
F.—Appropriations in Aid :	£	£ s. d.	£12,642 16 10			
1.—Preliminary Expenses and Penal Interest on Loans	3,400	5,912 17 1	—			
2.—Services performed for British Government and Government of Northern Ireland ...	1,600	2,047 2 1	Surplus of Appropriations in Aid realized.			
3.—Proportion of Salaries, &c., recovered in connection with certain drainage works ...	1,400	5,729 3 6	£7,289 2 8			
NET TOTAL ...£	123,465	103,533 0 6	Total Surplus to be surrendered.			
			£19,931 19 6			
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer ...			—	1 17 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a number of posts remaining unfilled, and the occupation of others temporarily by Officers of lower grades, and to a decrease in the cost of living Bonus.
- B.—The amount of travelling necessitated by the Arterial Drainage Service was greater than anticipated.
- C.—Mainly due to the purchase of sets of standard electric fittings required as samples in view of expected increase in use of electricity.
- D.—Actual requirements proved smaller than anticipated.
- E.1., E.2. and E.3.—The number of applications for Land Loans was smaller than expected.
- F.1.—Mainly due to the recovery of arrears on foot of Loans due by Local Authorities by means of stoppages from Local Government Grants.
- F.2.—The expenditure on Agency Services, on which a percentage is charged, was heavier than expected.
- F.3.—The number of schemes against which Engineering expenses became chargeable during the year was greater than was anticipated. £2,492 7s. 2d. charged against Subhead J.4., Barrow Drainage, in the Vote for Public Works and Buildings, is included in the amount recovered.

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 13th February, 1928).

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 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 20th May, 1926).

Two Assistant Architects received allowances of £135* and £46 16s. 0d.* respectively for acting as Architects. (Department of Finance letter S. 8/4/26, of 18th November, 1926).

One Higher Executive Officer received £64 13s. 4d.* for acting as Superintending Clerk. (Department of Finance letter E. 7/12/26, of 7th January, 1927).

One Junior Executive Officer received £50 0s. 4d.* for acting as Higher Executive Officer.

This Account includes the sum of approximately £720 in respect of salaries of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £1,941 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.

P. HANSON,

Chairman and Accounting Officer.

T. MACINERNEY,

Accountant.

OFFICE OF PUBLIC WORKS,

30th November, 1928.

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, 1928.

Service.	Balance, 1st April, 1927.	Receipts, 1927-28.	Payments, 1927-28.	Balance, 31st March, 1928.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	345 6 8	586 19 4	932 6 0	—
Sea Fisheries Act, 1883 ...	600 5 3	—	11 12 10	588 12 5
Shannon Navigation ...	3,668 16 6	9,327 19 1	8,227 7 3	4,769 8 4
National Monuments ...	Dr. 52 13 9	855 8 6	826 18 0	Dr. 24 3 3
Linen Hall ...	—	150 19 4	145 14 10	£5 4 6
Letterkenny Railway Revenue ...	Dr. 32 12 10	41 0 9	18 6 9	Dr. 9 18 10
Light Railways Surplus Revenue ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund ...	7,645 6 5	604 16 2	463 4 3	7,786 18 4

(†) Amount of Scotter Award.

(§) Paid over to the Exchequer as an Extra Receipt in April, 1928.

T. MACINERNEY,

Accountant.

30th November, 1928.

P. HANSON,

Chairman and Accounting Officer.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	20,000	19,406 11 5	593	8 7	—	—
AA.—Annuities	13,223	13,222 8 6		11 6	—	—
B.—New Works, Alterations, and Additions	563,195	478,654 1 7	84,540	18 5	—	—
C.—Maintenance and Supplies	180,400	176,555 19 4	3,844	0 8	—	—
D.—Furniture, Fittings, and Utensils	26,175	25,825 18 9	349	1 3	—	—
E.—Rents, &c.	64,530	66,308 7 9	—	—	1,778	7 9
EE.—Compensation for premises commandeered by the Army	20,000	7,018 5 0	12,981	15 0	—	—
F.—Fuel, Light, Water, and Cleaning, &c.	46,509	42,061 6 1	4,447	13 11	—	—
G.—Phoenix Park National School	134	119 15 11	14	4 1	—	—
H.—River Shannon Works ...	500	353 19 3	146	0 9	—	—
I.—Linen Hall, Dublin ...	10	—	10	0 0	—	—
J.1.—Drainage Maintenance	10,000	7,373 4 10	2,626	15 2	—	—
J.2.—Arterial Drainage ...	50,000	—	50,000	0 0	—	—
J.3.—Owenmore Drainage ...	10,000	19,156 18 9	—	—	9,156	18 9
J.4.—Barrow Drainage ...	75,000	71,512 4 5	3,487	15 7	—	—
K.—Telegrams and Telephones	165	226 16 5	—	—	61	16 5
M.—Acquisition and reconditioning of Bucket Dredger	—	2,698 10 6	—	—	2,698	10 6
N.—Compensation for Premises occupied by British Forces	—	110 0 0	—	—	110	0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
O.—Burglary of Wages ...	—	4 9 10	—			4 9 10		
P.—Civic Week, Dublin, Illuminations ...	—	95 15 9	—			95 15 9		
GROSS TOTAL ...£	1,079,841	930,704 14 1	163,042	4	11	13,905	19	0
			Surplus of Gross Estimate over Expenditure. £149,136 5 11					
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £33,690 6 5					
L.—Appropriations in Aid...	203,800	237,490 6 5	Total Surplus to be surrendered. £182,826 12 4					
NET TOTAL ...£	876,041	693,214 7 8						
			Estimated.			Realized.		
Extra Receipts payable to Exchequer ...			£ —			£ s. d. 803 11 2		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE.		
GÁRDA SÍOCHÁNA.		
Co. Carlow :	£ s. d.	
Bagenalstown ...	900 0 0	... S. 14/116/26.
Rathvilly ...	100 0 0	... S. 14/37/26.
Co. Clare :		
Ennis ...	900 0 0	... S. 14/49/26.
Fanore ...	60 0 0	... S. 14/112/26.
Co. Cork :		
Ballyfeard ...	25 0 0	... S. 14/121/25.
Cloyne ...	90 0 0	... S. 14/31/27.
Coachford ...	50 0 0	... S. 14/108/26.
Dungourney ...	53 3 0	... S. 14/88/25.
Co. Donegal :		
Anagry ...	700 0 0	... S. 14/1/27.
Carrigans ...	200 0 0	... S. 14/16/27.
Moville ...	403 3 0	... S. 14/22/27.
Muff ...	415 2 0	... S. 14/26/27.
Pettigo ...	1,000 0 0	... S. 14/97/26.
Co. Dublin :		
Santry ...	63 3 0	... S. 14/15/27.
Co. Kerry :		
Castlegregory ...	11 1	... S. 14/57/24.
Killorglin ...	1,700 0 0	... S. 14/27/27.
Portmagee ...	51 3 0	... S. 14/112/25.
Co. Kilkenny :		
Bennettsbridge ...	1 0 9	... S. 14/55/25.
Mooncoin ...	25 5 0	... S. 14/98/25.

SERVICE.	AMOUNT.				DEPARTMENT OF FINANCE AUTHORITY.
	£	s.	d.		
GÁRDA SÍOCHÁNA—continued.					
Co. Leitrim :					
Aughacashel	...	34	4 0	...	S. 14/88/26.
Drumkeerin	...	900	0 0	...	S. 14/28/27.
Drumshambo	...	15	15 0	...	S. 14/29/24.
Co. Leix :					
Wolfhill	...	525	0 0	...	S. 14/24/24.
Co. Limerick :					
Glin	...	600	2 0	...	S. 14/30/27.
Shanagolden	...	40	0 0	...	S. 14/54/25.
Co. Mayo :					
Ballyvary	...	87	7 0	...	S. 14/110/25.
Carrowkenedy	...	16	0 0	...	S. 14/56/26.
Co. Offaly :					
Daingean	...	260	0 0	...	S. 14/6/27.
Kinnitty	...	80	14 0	...	S. 14/30/26.
Tullamore	...	675	0 0	...	S. 14/50/26.
Co. Sligo :					
Skreen	...	70	13 7	...	S. 14/105/26.
Co. Tipperary :					
Clonakenny	...	25	7 0	...	S. 14/25/25.
Co. Waterford :					
Kilmaethomas	...	750	0 0	...	S. 14/5/27.
Ring	...	84	15 0	...	S. 14/118/25.
DEPARTMENT OF EDUCATION.					
Preparatory Colleges :					
Glasnevin House	...	3,500	0 0	...	S. 22/16/27.
DEPARTMENT OF DEFENCE.					
Parteen Military					
Protection Post	...	2,000	0 0	...	S. 7/11/26.
COAST GUARD STATIONS.					
Co. Clare :					
Ballyvaughan	...	200	2 0	...	S. 55/102/26.
Co. Cork :					
Oysterhaven	...	634	11 0	...	S. 55/84/26.
Co. Donegal :					
Innisboffin	...	139	10 0	...	S. 55/93/27.
Co. Kerry :					
Tarbert	...	2,030	0 0	...	S. 55/86/26.
TOTAL	...	£19,406	11 5		

AA.—Casual.

B.—See detailed statement of New Works, pages 31 to 48.

C. and D.—Casual.

E.—Due to payment of fines in respect of leases of premises and of arrears of rent for Gárda Síochána premises.

EE.—The number of claims involving substantial payments which matured for settlement during the year proved fewer than was anticipated.

F.—Saving mainly due to the fall in price of coal during the year.

G.—Casual.

H.—Owing to operation of the Shannon Electricity Scheme lower expenditure on maintenance proved adequate.

I.—No expenditure was necessary as the receipts in the Linen Hall Account exceeded the outgoings.

J.1.—A number of proposed schemes were not proceeded with during the year.

J.2.—No scheme reached expenditure stage during the year.

J.3.—It proved practicable to make more rapid progress with the scheme than had been anticipated.

J.4.—Saving due mainly to unfavourable weather conditions.

K.—The actual requirements proved greater than anticipated.

M.—Balance of sum expended on purchase and adaptation of Bucket Dredger (Continuation of Subhead L, 1926-27 Estimates). Department of Finance letter S. 63/3/26, of 29th November, 1928.

N.—Authorized by Department of Finance letter F. 105/5/27, of 3rd September, 1927.

O.—Wages taken by burglary from office of Carpenter-in-Charge. (Department of Finance letter S. 102/5/27, of 25th July, 1927).

P.—Authorized by Department of Finance letter S. 102/9/27, of 15th November, 1927.

	Estimated.	Realized.
	£	£
L.—Rents	12,000	15,591 (a)
Tolls, dues, etc.	18,500	25,727 (b)
Sale of old materials and stores	500	2,539 (c)
Miscellaneous, including other sales and hire of plant, etc.	2,000	2,989 (d)
Repayment from Northern Government	800	843
Contribution from the Vote for Property Losses Compensation in respect of expenditure out of Subhead B. New Works, on the restoration of damaged or destroyed Government buildings	170,000	189,411 (e)
Post Office Savings Bank	—	390 (f)
	<u>£203,800</u>	<u>£237,490</u>

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

(b) Includes arrears of Dun Laoghaire Harbour dues on Mail Boats.

(c) Large receipts from auction of surplus stores and sale of old building materials.

(d) Receipts from hire of plant and sale of produce were heavy.

(e) The expenditure on reconstruction of damaged Government buildings was higher than anticipated.

(f) Recoupment from Savings Bank Fund of cost of Works services rendered to the Bank.

Extra Receipts payable to Exchequer.—These consisted of fines on the granting of leases of ex-Coastguard Stations and other properties (£798 6s. 8d.) and the credit balance on the Linen Hall Account (£5 4s. 6d.) (See page 25).

NOTES.

£70 was paid to the owner of premises in Ballyfarnon in respect of damage arising out of occupation by the Garda Síochána. Subhead C. Department of Finance letter S. 11/20/24, of 14th June, 1927.

£283 10s. 0d. was paid to the owner of a destroyed Coast Guard Station at Seafield as compensation for the loss of headrent and of reversionary interest. Subhead E. Department of Finance letter S. 55/105/26, dated 15th January, 1927.

Included in the charge against Subhead B, is a sum of £300 11s. 9d. which was expended in combating an attack of dry rot which appeared during the progress of reconstructing a Military Hospital.

The charge under Subhead J.4 includes a sum of £2,492 7s. 2d. in respect of the salaries and travelling expenses of Engineering Staff employed in connection with the Barrow Drainage Scheme, which is credited to Subhead F.3. Appropriations in Aid, of the Vote for Public Works Office.

£1 10s. 0d. was paid in respect of damage to the coat of a pedestrian by barbed wire projecting from railings at the Four Courts. Subhead B. Department of Finance letter S. 102/1/28, of 7th January, 1928.

£725 was paid as compensation to Contractor in respect of cancellation of contract for erection of Garda Síochána Barracks at Beechwood. Subhead B. Department of Finance letter S. 14/77/25, of 17th January, 1928.

£28 4s. 5d. was paid in connection with the conveyance to Dublin of the body of a fireman from the dredger "Sisyphus," who was drowned at Dingle Pier Works. Subhead B. Department of Finance letter S. 31/8/27, of 9th November, 1927.

£21 was paid to the father of a child who met with a fatal accident at the Employment Exchange, Lower Gardiner Street, Dublin. Subhead C. Department of Finance letter P. 18/21/27, of 7th November, 1927.

£354 16s. 0d. was paid to the owner in full discharge of all claims for rent of and damage to Claregalway Castle, during its occupation by the Gárda Síochána. Subhead C. £86 1s. 0d., and Subhead E. £268 15s. 0d. Department of Finance letter S. 14/25/27, of 6th August, 1927.

£13 16s. 6d. over and above the amount of his accepted tender for repairs, etc., at Shankill Gárda Síochána Barracks, was paid to a Contractor who had omitted to provide for certain items. Subhead C. Department of Finance letter S. 14/2/28, of 31st January 1928.

£438 6s. 0d. under Subhead C., £54 8s. 11d. under Subhead D., and £127 11s. 2d. under Subhead F., was paid in respect of quarters and land taken over from the Royal Hospital Authorities. Department of Finance letter S. 2/40/25, of 14th November, 1927.

£35 was paid to the landlord of premises occupied by the Gárda Síochána at Maynooth in respect of abnormal wear and tear. Subhead C. Department of Finance letter S. 14/35/25, of 19th October, 1927.

£20 was paid to the owner as compensation for damage to furniture and structure arising out of the Gárda Síochána occupation of premises at Kilmihill. Subhead C. Department of Finance letter S. 14/8/27, of 2nd March, 1927.

£3 3s. 0d. was paid for a wreath placed on the Cenotaph by the Governor-General at his installation. Subhead C. Department of Finance letter S. 200/3/28, of 20th February, 1928.

£4 10s. 0d. was paid as compensation to the owner of a boat which was damaged by the collapse of a wall at Dunmore East Gárda Síochána Barracks. Subhead C. Department of Finance letter S. 102/13/28, of 15th November, 1928.

£850 was paid to the owner in respect of damage to Moore's Hotel, Cork, during occupation by the Gárda Síochána. Subhead C. £700, Subhead D. £150. Department of Finance letter S. 14/2/28, of 31st January, 1928.

£435 18s. 8d. was paid to the owner as compensation for loss of headrent and of reversionary interest in destroyed Coast Guard Station, Ballinacourty. Subhead E. Department of Finance letter S. 55/65/27, of 27th October, 1927.

£100 was paid to the owner in full satisfaction of claim in respect of the commandeering and occupation of premises at Loughrea by the Gárda Síochána. Subhead E. Department of Finance letter S. 14/126/25, of 21st October, 1927.

Tools to the value of £62 18s. 3d. from the dismantled Galway Boat Building shed were taken over from the Department of Fisheries.

TELEPHONE CAPITAL ACCOUNT.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £2,228 5s. 7d.

P. HANSON,

Chairman and Accounting Officer.

T. MACINERNEY, *Accountant.*

OFFICE OF PUBLIC WORKS,
30th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, &c., 1927-28.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
OIREACHTAS:	£.	£ s. d.	£ s. d.	£ s. d.
1.—Restaurant and Garage	5,000	1,237 2 5	3,762 17 7	—
DEPARTMENT OF FINANCE:				
REVENUE DEPARTMENT:				
2.—DUBLIN CUSTOM HOUSE: Partial Reconstruction ...	60,000	69,326 1 1	—	9,326 1 1
3.—Adaptation for Offices of Library of late Chief Secre- tary's Department ...	700	—	700 0 0	—
4.—GALWAY CUSTOM HOUSE: Alterations ...	350	—	350 0 0	—
5.—GALWAY CUSTOM HOUSE: Hot Water Heating ...	350	—	350 0 0	—
6.—OFFICE OF PUBLIC WORKS: Additional Hot Water Heat- ing ...	800	244 0 1	555 19 11	—
7.—ORDNANCE SURVEY OFFICE Electric Lighting ...	500	355 1 10	144 18 2	—
DEPARTMENT OF JUSTICE:				
8.—FOUR COURTS: Clearing Site and partial reinstatement ...	60,000	53,956 2 9	6,043 17 3	—
9.—LAND REGISTRY: Additional Accommodation	4,400	2,091 2 3	2,308 17 9	—
10.—CENTRAL BRIDEWELL: Disinfecting Chamber and plant ...	250	315 0 0	—	65 0 0
11.—CENTRAL BRIDEWELL: Improved ventilation ...	350	36 0 0	314 0 0	—

OBSERVATIONS.

1. Work in progress.
2. Continuation of No. 3 of 1926-27. Estimated cost £260,000 (revised). Expended £226,032 14s. 6d., of which £6,119 17s. 6d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
3. Work postponed.
4. Work postponed.
5. Work postponed.
6. Department of Finance letter S. 1/3/26, of 27th November, 1926, sanctions expenditure of £800. Work completed. Further payment to be made.
7. Continuation of No. 6 of 1926-27. Estimated cost £2,350. Expended £2,256 16s. 10d. Work completed. Further payment to be made.
8. Continuation of No. 166 of 1926-27. Estimated cost £335,000 (revised). Expended £186,296 12s. 10d., of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
9. Department of Finance letter S. 2/60/65, sanctions expenditure of £7,500. Work in progress.
10. Department of Finance letter S. 102/10/27, of 14th October, 1927, sanctions expenditure of £315. Work completed.
11. Work completed on modified plan.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
GÁRDA SÍOCHÁNA BARRACKS : Dublin Metropolitan Area :				
12—Donnybrook Barrack : Temporary Housing ...	600	—	600 0 0	—
13—Kevin Street Barracks : Adaptation ...	700	661 4 6	38 15 6	—
Co. CARLOW.				
14—Muinebeag : Adaptation	700	—	700 0 0	—
15—Rathvilly ex-R.I.C. Bar- racks : Restoration ...	950	1,049 1 3	—	99 1 3
Co. CAVAN.				
16—Redhills : New Barrack	1,000	965 11 3	34 8 9	—
17—Stradone ex-R.I.C. Barrack : Restoration ...	350	145 6 8	204 13 4	—
Co. CLARE.				
18—Ennistymon ex-R.I.C. Bar- rack : Restoration ...	500	—	500 0 0	—
19—Fanore : New Barrack ...	1,000	3 10 9	996 9 3	—
20—Lisacasey : New Barrack	200	305 12 2	—	105 12 2
21—Morris Mills ex-R.I.C. Bar- rack : Restoration ...	200	116 12 11	83 7 1	—
22—Mount Shannon ex-R.I.C. Barrack : Restoration	1,000	7 15 9	992 4 3	—
Co. CORK.				
23.—Allihies ex-R.I.C. Barrack : Restoration ...	1,000	—	1,000 0 0	—
24.—Ballinspittle : New Barrack	500	—	500 0 0	—

OBSERVATIONS—continued.

12. Work postponed.
13. Department of Finance letter S. 14/109/26, of 3rd December, 1926, sanctions expenditure of £700. Work in progress.
14. Continuation of No. 233 of 1926-27. Preliminary work. Expended 10s. 6d.
15. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/37/26, of 9th November, 1926, sanctions expenditure of £1,500. Expended £1,511 4s. 10d. Work completed.
16. Department of Finance letter S. 14/66/26, of 15th February, 1927, sanctions expenditure of £1,450. Work completed. Further payment to be made.
17. Continuation of No. 9 of 1926-27. Department of Finance letter S. 14/31/25, of 11th June, 1926, sanctions expenditure of £1,350. Expended £1,412 1s. 2d. Work completed.
18. Continuation of No. 14 of 1926-27. Expended £2 7s. 0d. Preliminary work.
19. Work postponed.
20. Continuation of No. 15 of 1926-27. Department of Finance letter S. 14/92/25, of 31st December, 1926, sanctions expenditure of £2,000. Expended £2,032 18s. 5d. Work completed.
21. Continuation of No. 16 of 1926-27. Department of Finance letters S. 14/72/25, of 7th June, 1926, and 28th September, 1928, sanction expenditure of £1,342 15s. 5d. Expended £1,342 15s. 5d. Work completed.
22. Continuation of No. 233 of 1926-27. Preliminary work. Expended £11 15s. 9d.
23. Work postponed.
24. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. CORK—continued.				
25.—Baltimore ex-R.I.C. Barrack : Restoration ...	300	260 9 10	39 10 2	—
26.—Ballyfeard ex-R.I.C. Barrack : Restoration ...	1,000	—	1,000 0 0	—
27.—Ballygurteen ex-R.I.C. Barrack : Restoration ...	1,300	1,508 14 10	—	208 14 10
28.—Castletownberehaven ex-R.I.C. Barrack : Restoration ...	1,400	—	1,400 0 0	—
29.—Coachford : New Barrack	1,000	81 12 4	918 7 8	—
30.—Cobh ex-R.I.C. Barrack : Restoration ...	1,600	—	1,600 0 0	—
31.—Cobh Junction : New Barrack ...	1,000	—	1,000 0 0	—
32.—Cork City Bridewell and ex-R.I.C. Barrack : Restoration ...	2,000	70 6 10	1,929 13 2	—
33.—Cork—Restoration and adaptation of Elizabeth Fort Military Barrack	5,000	365 1 7	4,634 18 5	—
34.—Cork—McCurtain Street ex-R.I.C. Barrack : Restoration ...	1,700	782 14 3	917 5 9	—
35.—Drimoleague ex-R.I.C. Barrack : Restoration ...	1,000	323 3 10	676 16 2	—
36.—Drinagh : New Barrack ...	1,000	—	1,000 0 0	—
37.—Dungourney : New Barrack ...	1,000	2 14 6	997 5 6	—
38.—Glanthane : New Barrack	500	—	500 0 0	—

OBSERVATIONS—continued.

25. Continuation of No. 21 of 1926-27. Department of Finance letter S. 14/62/25, of 22nd July, 1926, sanctions expenditure of £1,500. Expended £1,424 9s. 1d. Work completed.
26. Work postponed.
27. Continuation of No. 22 of 1926-27. Department of Finance letter S. 14/99/25, of 26th February, 1927, sanctions expenditure of £1,650. Expended £1,524 10s. 5d. Work completed.
28. Continuation of No. 24 of 1926-27. Expended £14 15s. 0d. Preliminary work.
29. Department of Finance letter S. 14/108/26, of 26th November, 1926, sanctions expenditure of £1,600. Work in progress.
30. Continuation of No. 25 of 1926-27. Expended £10 13s. 2d. Work in progress.
31. Work postponed.
32. Continuation of No. 27 of 1926-27. Department of Finance letter S. 14/17/25, of 1st March, 1928, sanctions expenditure of £15,000. Expended £75 15s. 9d. Work in progress.
33. Continuation of No. 28 of 1926-27. Department of Finance letter S. 14/63/26, of 22nd June, 1926, sanctions expenditure of £8,500. Expended £908 16s. 0d. Work in progress.
34. Continuation of No. 29 of 1926-27. Department of Finance letter S. 14/117/25, of 23rd July, 1926, sanctions expenditure of £4,700. Expended £4,419 18s. 11d. Work completed.
35. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/59/26, of 20th October, 1927, sanctions expenditure of £1,700. Expended £331 1s. 10d. Work in progress.
36. Proposal abandoned.
37. Continuation of No. 32 of 1926-27. Expended £3 1s. 8d. Preliminary work.
38. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. CORK—continued.				
39.—Glengariff ex-R.I.C. Barrack: Restoration ...	730	869 12 10	—	139 12 10
40.—Glenville ex-R.I.C. Barrack: Restoration ...	300	66 10 1	233 9 11	—
41.—Goleen: New Barrack ...	1,000	1,134 12 8	—	134 12 8
42.—Innishannon ex-R.I.C. Barrack: Restoration ...	200	207 13 3	—	7 13 3
43.—Kilerothane: New Barrack ...	1,000	3 15 5	996 4 7	—
44.—Milford ex-R.I.C. Barrack: Restoration ...	200	221 10 6	—	21 10 6
45.—Newcestown: New Barrack ...	500	—	500 0 0	—
46.—Newmarket: New Barrack ...	1,000	—	1,000 0 0	—
47.—Rathduff: New Barrack ...	650	192 5 9	457 14 3	—
48.—Rockchapel: New Barrack ...	500	1,687 11 4	—	1,187 11 4
49.—Skibbereen ex-R.I.C. Barrack: Restoration ...	1,500	576 12 11	923 7 1	—
Co. DONEGAL, <i>see</i> Tirconail.				
Co. DUBLIN—				
50.—Blanchardstown: New Barrack ...	500	—	500 0 0	—
51.—Rathfarnham: New Barrack ...	1,000	—	1,000 0 0	—
52.—Santry: New Barrack ...	500	—	500 0 0	—

OBSERVATIONS—continued.

39. Continuation of No. 34 of 1926-27. Department of Finance letter S. 14/115/24, of 27th August, 1926, sanctions expenditure of £1,730. Expended £1,686 6s. 1d. Work completed.
40. Continuation of No. 35 of 1926-27. Department of Finance letter S. 14/34/25, of 17th June, 1926, sanctions expenditure of £1,450. Expended £1,221 12s. 8d. Work completed.
41. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,345 7s. 4d. Work completed.
42. Continuation of No. 37 of 1926-27. Department of Finance letter S. 14/45/25, of 1st July, 1926, sanctions expenditure of £1,350. Expended £1,394 19s. 3d. Work completed.
43. Continuation of No. 39 of 1926-27. Expended £4 0s. 5d. Preliminary work.
44. Continuation of No. 41 of 1926-27. Department of Finance letter S. 14/110/24, of 19th April, 1926, sanctions expenditure of £1,000. Expended £968 8s. 1d. Work completed.
45. Scheme abandoned.
46. Work postponed.
47. Continuation of No. 43 of 1926-27. Department of Finance letters S. 14/43/26, of 20th May, 1926, and 17th August, 1926, sanction expenditure of £1,450. Expended £1,453 11s. 8d. Work completed.
48. Continuation of No. 233 of 1926-27. Department of Finance letters S. 14/39/26, of 8th September, 1926, and 13th August, 1928, sanction expenditure of £1,722 14s. 7d. Expended £1,722 14s. 7d. Work completed.
49. Continuation of No. 42 of 1926-27. Department of Finance letter S. 14/9/26, of 10th March, 1926, sanctions expenditure of £4,000. Expended £3,461 1s. 1d. Work completed.
50. Work postponed.
51. Work postponed.
52. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. DUBLIN—continued.						
53.—Stepaside ex-R.I.C. Barrack : Restoration and Adaptation ...	1,000	339 15 4	660	4 8	—	—
54.—Tallaght : New Barrack	500	—	500	0 0	—	—
Co. GALWAY.						
55.—Barnaderg : New Barrack	1,000	16 6	999	3 6	—	—
56.—Cappataggle : New Barrack	500	—	500	0 0	—	—
57.—Corofin : New Barrack ...	500	—	500	0 0	—	—
58.—Dunmore : New Barrack	1,000	3 9 10	996	10 2	—	—
59.—Eyrecourt ex-R.I.C. Barrack : Restoration ...	1,500	147 14 4	1,352	5 8	—	—
60.—Galway, Eglinton Street : Further Restoration	1,000	522 2 11	477	17 1	—	—
61.—Gort ex-R.I.C. Barrack : Further Restoration	500	—	500	0 0	—	—
62.—Kilconly ex-R.I.C. Barrack : Restoration ...	500	945 6 6	—	—	445	6 6
63.—Kilconnell : Adaptation	400	474 13 3	—	—	74	13 3
64.—Loughrea ex-R.I.C. Barrack : Restoration ...	500	18 11 0	481	9 0	—	—
65.—Monivea : Adaptation ...	250	—	250	0 0	—	—
66.—Moycullen : New Barrack	850	1,220 8 10	—	—	370	8 10
67.—Recess : New Barrack	500	—	500	0 0	—	—
68.—Tynagh ex-R.I.C. Barrack : Restoration ...	500	1,312 6 6	—	—	812	6 6

OBSERVATIONS—continued.

53. Continuation of No. 47 of 1926-27. Department of Finance letter S. 14/120/25, of 3rd November, 1927, sanctions expenditure of £2,000. Expended £350 9s. 9d. Work in progress.
54. Work postponed.
55. Continuation of No. 50 of 1926-27. Work postponed.
56. Scheme abandoned.
57. Work postponed.
58. Continuation of No. 233 of 1926-27. Expended £9 9s. 10d. Preliminary work.
59. Continuation of No. 53 of 1926-27. Department of Finance letter S. 14/96/24, of 31st August, 1927, sanctions expenditure of £1,450. Expended £161 11s. 10d. Work in progress.
60. Continuation of No. 54 of 1926-27. Department of Finance letters S. 14/453/3, of 28th May, 1925, and S. 14/41/28, of 29th November, 1928, sanction expenditure of £3,500. Expended £3,244 14s. 7d. Work in progress.
61. Continuation of No. 56 of 1926-27. Work postponed.
62. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/83/26, of 7th September, 1926, sanctions expenditure of £1,500. Expended £1,452 11s. 5d. Work completed.
63. Department of Finance letters S. 14/102/26, of 16th November, 1926, and 25th October, 1928, sanction expenditure of £474 13s. 3d. Work completed.
64. Continuation of No. 233 of 1926-27. Expended £28 11s. 0d. Preliminary work.
65. Work postponed.
66. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,235 11s. 9d. Work completed.
67. Work postponed.
68. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/135/25, of 11th October, 1926, sanctions expenditure of £1,500. Expended £1,498 1s. 5d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. KERRY :						
69—Annascaul : New Barrack	1,000	2 16 9	997	3 3	—	
70—Ballybunion ex-R.I.C. Barrack : Restoration ...	550	1,897 14 5	—		1,347	14 5
71—Ballyduff ex-R.I.C. Barrack : Restoration ...	350	273 18 10	76	1 2	—	
72—Brosna ex-R.I.C. Barrack : Restoration ...	500	—	500	0 0	—	
73—Cahiriveen ex-R.I.C. Barrack : Restoration ...	500	6 10 0	493	10 0	—	
74—Camp : New Barrack ...	450	779 19 11	—		329	19 11
75—Castleisland ex-R.I.C. Barrack : Restoration ...	1,600	2 18 9	1,597	1 3	—	
76—Causeway : New Barrack	1,000	2 17 4	997	2 8	—	
77—Dingle ex-R.I.C. Barrack : Restoration ...	500	53 14 5	446	5 7	—	
78—Farranfore ex-R.I.C. Barrack : Restoration ...	700	38 4 10	661	15 2	—	
79—Headford : New Barrack	1,000	1,383 7 11	—		383	7 11
80—Killorglin : New Barrack	500	8 0	499	12 0	—	
81—Mulgrave ex-R.I.C. Barrack : Restoration ...	500	—	500	0 0	—	
82—Newtownsandess : New Barrack ...	1,000	551 17 8	448	2 4	—	
83—Portmagee : New Barrack	1,400	1,626 15 5	—		226	15 5
84—Sneem : New Barrack	600	514 15 3	85	4 9	—	

OBSERVATIONS—continued.

69. Continuation of No. 61 of 1926-27. Expended £3 0s. 3d. Preliminary work.
70. Continuation of No. 62 of 1926-27. Department of Finance letter S. 14/101/24, of 20th August, 1926, sanctions expenditure of £2,050. Expended £2,059 14s. 10d. Work completed.
71. Continuation of No. 63 of 1926-27. Department of Finance letters S. 14/78/24, of 23rd July, 1926, and 1st October, 1928, sanction expenditure of £1,650. Expended £1,521 15s. 8d. Work in progress.
72. Continuation of No. 65 of 1926-27. Expended £5. Preliminary work.
73. Continuation of No. 66 of 1926-27. Expended £53 15s. 0d. Preliminary work.
74. Continuation of No. 67 of 1926-27. Department of Finance letter S. 14/61/25, of 20th August, 1926, sanctions expenditure of £1,450. Expended £1,481 16s. 9d. Work completed.
75. Work postponed.
76. Work postponed.
77. Work postponed.
78. Continuation of No. 71 of 1926-27. Department of Finance letter S. 14/109/24, of 1st February, 1926, sanctions expenditure of £1,500. Expended £1,353 1s. 11d. Work in progress.
79. Continuation of No. 72 of 1926-27. Department of Finance letter S. 14/69/25, of 30th June, 1928, sanctions expenditure of £1,707 13s. 10d. Expended £1,707 13s. 10d. Work completed.
80. Scheme abandoned.
81. Scheme abandoned.
82. Continuation of No. 77 of 1926-27. Department of Finance letter S. 14/104/25, of 24th August, 1925, sanctions expenditure of £1,700. Expended £1,598 15s. 6d. Work completed. Further payment to be made.
83. Continuation of No. 78 of 1926-27. Department of Finance letter S. 14/112/25, of 7th April, 1927, sanctions expenditure of £1,700. Expended £1,631 8s. 8d. Work in progress.
84. Continuation of No. 79 of 1926-27. Department of Finance letter S. 14/109/25, of 27th June, 1928, sanctions expenditure of £1,691 6s. 11d. Expended £1,691 6s. 11d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. KERRY—continued.				
85—Tarbert ex-R.I.C. Barrack : Restoration ...	1,900	1,575 13 5	324 6 7	—
86—Tralee : New Barrack for Special Unit ...	2,500	—	2,500 0 0	—
Co. KILDARE.				
87—Maynooth ex-R.I.C. Barrack : Restoration ...	200	564 9 10	—	364 9 10
Co. KILKENNY.				
88—Ballyhale : Adaptation ...	1,100	4 12 1	1,095 7 11	—
89—Bennettsbridge ex-R.I.C. Barrack : Restoration ...	400	400 12 5	—	12 5
90—Corbetstown ex-R.I.C. Barrack : Restoration ...	1,000	11 3 6	988 16 6	—
91—Mooncoin ex-R.I.C. Barrack : Restoration ...	1,400	1,221 11 2	178 8 10	—
92—Paulstown ex-R.I.C. Barrack : Restoration ...	650	1,028 1 10	—	378 1 10
93—Piltown : Restoration of Courthouse as Barrack ...	1,300	4 18 0	1,295 2 0	—
94—Templeorum : New Barrack ...	1,000	1,191 14 5	—	191 14 5
95—The Rower : New Barrack ...	1,250	21 1 10	1,228 18 2	—
96—Thomastown ex-R.I.C. Barrack : Restoration ...	2,300	2,309 1 5	—	9 1 5
Co. LEITRIM.				
97—Aughacashel : New Barrack ...	1,000	—	1,000 0 0	—

OBSERVATIONS—continued.

85. Continuation of No. 80 of 1926-27. Department of Finance letter S. 14/3/26, of 16th November, 1926, sanctions expenditure of £2,200. Expended £1,586 6s. 11d. Work in progress.
86. Continuation of No. 81 of 1926-27. Expended £6 17s. 8d. Preliminary work.
87. Continuation of No. 84 of 1926-27. Department of Finance letters S. 14/33/25, of 22nd May, 1926, and 10th October, 1928, sanction expenditure of £1,708 15s. 9d. Expended £1,708 15s. 9d. Work completed.
88. Preliminary work.
89. Continuation of No. 154 of 1926-27. Department of Finance letter S. 14/55/25, of 25th July, 1928, sanctions expenditure of £1,696 3s. 10d. Expended £1,696 3s. 10d. Work completed.
90. Continuation of No. 87 of 1926-27. Expended £27 13s. 2d. Preliminary work.
91. Continuation of No. 89 of 1926-27. Department of Finance letter S. 14/98/25, of 14th August, 1925, sanctions expenditure of £1,700. Expended £1,469 8s. 9d. Work completed. Further payment to be made.
92. Continuation of No. 90 of 1926-27. Department of Finance letter S. 14/7/25, of 9th September, 1926, sanctions expenditure of £1,850. Expended £1,864 12s. 4d. Work completed.
93. Continuation of No. 91 of 1926-27. Expended £6 3s. 0d. Preliminary work.
94. Continuation of No. 233 of 1926-27. Department of Finance letters S. 14/43/26 of 10th November, 1926, and S. 14/47/26 of 24th September, 1928, sanction expenditure of £1,667 4s. 8d. Expended £1,552 9s. 6d. Work completed. Further payment to be made.
95. Continuation of No. 233 of 1926-27. Expended £27 1s. 10d. Preliminary work.
96. Continuation of No. 92 of 1926-27. Department of Finance letter S. 14/98/24, of 11th June, 1927, sanctions expenditure of £3,450. Expended £2,345 1s. 5d. Work in progress.
97. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. LEITRIM—continued.				
98—Dowra : New Barrack ...	500	6 5 6	493 14 6	—
99—Dromod ex-R.I.C. Barrack : Restoration ...	1,400	1,039 5 6	360 14 6	—
100—Drumshambo ex-R.I.C. Barrack : Restoration ...	620	433 5 0	186 15 0	—
101—Farnaght ex-R.I.C. Barrack : Restoration ...	300	183 4 6	116 15 6	—
102—Glenfarne ex-R.I.C. Barrack : Restoration ...	500	—	500 0 0	—
103—Keshcarrigan : New Barrack ...	1,000	2 3 2	997 16 10	—
104—Leitrim ex-R.I.C. Barrack : Restoration ...	1,550	734 10 0	815 10 0	—
Co. LEIX.				
105—Ballinakill ex-R.I.C. Barrack : Restoration ...	750	781 16 6	—	31 16 6
106—Wolfhill : Adaptation ...	200	311 2 2	—	111 2 2
Co. LIMERICK.				
107—Adare : New Barrack ...	1,000	—	1,000 0 0	—
108—Ballyneety ex-R.I.C. Barrack : Restoration ...	300	382 8 6	—	82 8 6
109—Foynes ex-R.I.C. Barrack : Restoration ...	600	599 13 8	6 4	—
110—Galbally : New Barrack ...	1,150	1,231 17 8	—	81 17 8
111—Kilmeedy ex-R.I.C. Barrack : Restoration ...	1,150	8 3 10	1,141 16 2	—

OBSERVATIONS—continued.

98. Work postponed.
99. Continuation of No. 94 of 1926-27. Department of Finance letter S. 14/78/25 of 27th January, 1927, sanctions expenditure of £1,400. Expended £1,051 18s. 11d. Work completed.
100. Continuation of No. 95 of 1926-27. Department of Finance letter S. 14/29/24, of 10th August, 1926, sanctions expenditure of £1,450. Expended £1,311 2s. 5d. Work completed.
101. Continuation of No. 96 of 1926-27. Department of Finance letter S. 14/72/26, of 22nd July, 1926, sanctions expenditure of £1,100. Expended £967 15s. 3d. Work completed.
102. Continuation of No. 97 of 1926-27. Expended £5 10s. 0d. Preliminary work.
103. Preliminary work.
104. Continuation of No. 98 of 1926-27. Department of Finance letter S. 14/105/25, of 17th September, 1926, sanctions expenditure of £1,750. Expended £741 4s. 6d. Work in progress.
105. Continuation of No. 99 of 1926-27. Department of Finance letter S. 14/96/26, of 2nd November, 1926, sanctions expenditure of £1,750. Expended £1,740 9s. 11d. Work completed.
106. Department of Finance letters S. 14/24/24, of 1st October, 1925, and 29th June, 1928, sanction expenditure of £311 2s. 2d. Work completed.
107. Continuation of No. 233 of 1926-27. Expended £9 0s. 0d. Preliminary work.
108. Continuation of No. 101 of 1926-27. Department of Finance letter S. 14/52/25, of 2nd September, 1926, sanctions expenditure of £1,600. Expended £1,496 14s. 8d. Work completed. Further payment to be made.
109. Continuation of No. 103 of 1926-27. Department of Finance letter S. 14/20/25, of 25th February, 1925, sanctions expenditure of £1,340. Expended £984 11s. 5d. Work completed. Further payment to be made.
110. Continuation of No. 104 of 1926-27. Department of Finance letter S. 14/103/25, of 19th November, 1926, sanctions expenditure of £1,900. Expended £1,770 0s. 3d. Work in progress.
111. Continuation of No. 233 of 1926-27. Expended £15 19s. 10d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. LIMERICK—continued.				
112—Murroe: New Barrack	500	—	500 0 0	—
113—Pallas ex-R.I.C. Barrack : Restoration : ...	2,500	1,091 7 5	1,408 12 7	—
114—Shanagolden ex-R.I.C. Barrack : Restoration ...	1,050	933 3 8	116 16 4	—
Co. LONGFORD.				
115.—Granard ex-R.I.C. Barrack : Restoration ...	200	311 10 10	—	111 10 10
116—Keenagh ex-R.I.C. Barrack : Restoration ...	500	14 1	499 5 11	—
117—Newtowncashel : New Barrack ...	1,000	3 9 3	996 10 9	—
118.—Smear ex-R.I.C. Barrack : Restoration ...	1,000	1,241 3 9	—	241 3 9
Co. LOUTH.				
119—Louth: New Barrack ...	500	—	500 0 0	—
Co. MAYO.				
120—Ballina ex-R.I.C. Barrack : Restoration ...	200	326 9 7	—	126 9 7
121—Ballyheane ex-R.I.C. Barrack : Restoration ...	600	916 16 1	—	316 16 1
122—Ballyvary: New Barrack	1,000	4 11 3	995 8 9	—
123—Claremorris ex-R.I.C. Barrack : Restoration	1,000	—	1,000 0 0	—
124—Carrowkennedy: New Barrack ...	1,300	302 2 3	997 17 9	—
125—Kilkelly: New Barrack	500	—	500 0 0	—
126—Knock: New Barrack ...	1,250	1,146 16 11	103 3 1	—

OBSERVATIONS—continued.

112. Work postponed.
113. Continuation of No. 107 of 1926-27. Department of Finance letter S. 14/46/26, of 2nd June, 1926, sanctions expenditure of £3,500. Expended £1,104 4s. 11d. Work in progress.
114. Continuation of No. 108 of 1926-27. Department of Finance letter S. 14/54/25, of 12th October, 1926, sanctions expenditure of £1,650. Expended £1,493 0s. 7d. Work completed. Further payment to be made.
115. Continuation of No. 109 of 1926-27. Department of Finance letter S. 14/115/25, of 21st November, 1928, sanctions expenditure of £2,373 13s. 3d. Expended £2,373 13s. 3d. Work completed. Further payment to be made.
116. Preliminary work.
117. Preliminary work.
118. Department of Finance letter S. 14/123/25, of 14th April, 1927, sanctions expenditure of £1,450. Work completed.
119. Work postponed.
120. Continuation of No. 111 of 1926-27. Department of Finance letter S. 14/100/24, of 20th May, 1925, sanctions expenditure of £6,000. Expended £5,818 13s. 4d. Work in progress.
121. Continuation of No. 114 of 1926-27. Department of Finance letter S. 14/9/25, of 13th October, 1926, sanctions expenditure of £1,300. Expended £1,285 13s. 1d. Work completed.
122. Preliminary work.
123. Continuation of No. 117 of 1926-27. Expended £12 11s. 6d. Preliminary work.
124. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Work in progress.
125. Work postponed.
126. Continuation of No. 121 of 1926-27. Department of Finance letter S. 14/86/25, of 23rd July, 1925, sanctions expenditure of £1,700. Expended £1,364 0s. 6d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. MAYO—continued.				
127—Newport : New Barrack	500	10 6	499 9 6	—
128—Shrule ex-R.I.C. Barrack : Restoration ...	200	115 8 3	84 11 9	—
129—Swinford ex-R.I.C. Bar- rack : Restoration ...	1,700	3 14 6	1,696 5 6	—
Co. MEATH.				
130—Kilmessan : New Barrack	950	774 15 4	175 4 8	—
131—Nobber ex-R.I.C. Barrack : Restoration ...	300	227 13 11	72 6 1	—
132—Oldcastle ex-R.I.C. Bar- rack : Restoration ...	400	564 0 8	—	164 0 8
Co. MONAGHAN.				
133—Smithboro : New Barrack	1,300	1,222 5 11	77 14 1	—
Co. OFFALY.				
134—Kinnitty ex-R.I.C. Bar- rack : Restoration ...	1,000	1,734 18 3	—	734 18 3
135—Moneygall : New Barrack	1,200	929 7 10	270 12 2	—
136—Tullamore : New Barrack	500	—	500 0 0	—
Co. ROSCOMMON.				
137—Clonark ex-R.I.C. Bar- rack : Restoration ...	1,000	3 1 3	996 18 9	—
Co. SLIGO.				
138—Easkey ex-R.I.C. Barrack : Restoration ...	500	902 3 7	—	402 3 7

OBSERVATIONS—continued.

127. Preliminary work.
128. Continuation of No. 123 of 1926-27. Department of Finance letter S. 14/35/26, of 28th April, 1926, sanctions expenditure of £1,000. Expended £992 14s. 3d. Work completed.
129. Continuation of No. 122 of 1926-27. Expended £21 18s. 0d. Preliminary work.
130. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,357 14s. 3d. Work completed.
131. Continuation of No. 126 of 1926-27. Department of Finance letters S. 14/1/25, of 14th January, 1925, and 20th August, 1927, sanction expenditure of £1,040. Expended £1,036 12s. 2d. Work completed. Further payment to be made.
132. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/86/26, of 5th April, 1927, sanctions expenditure of £650. Expended £572 9s. 8d. Work completed.
133. Continuation of No. 128 of 1926-27. Department of Finance letter S. 14/40/25, of 2nd September, 1926, sanctions expenditure of £1,900. Expended £1,972 2s. 5d. Work completed.
134. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/30/26, of 29th October, 1927, sanctions expenditure of £1,800. Expended £1,737 8s. 3d. Work completed.
135. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,378 0s. 5d. Work completed.
136. Work postponed.
137. Continuation of No. 130 of 1926-27. Expended £8 1s. 3d. Preliminary work.
138. Continuation of No. 132 of 1926-27. Department of Finance letter S. 14/100/25, of 10th August, 1926, sanctions expenditure of £1,500. Expended £1,450 11s. 2d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. SLIGO—continued.				
139—Lissadell : Adaptation ...	500	6 2 7	493 17 5	—
140—Rosses Point : New Barrack ...	500	—	500 0 0	—
141—Skreen : New Barrack ...	500	211 3 1	288 16 11	—
Co. TIPPERARY.				
142—Ballylooby : New Barrack	300	121 6 9	178 13 3	—
143—Beechwood : New Barrack	1,000	774 11 11	225 8 1	—
144—Birdhill : Improvements	400	—	400 0 0	—
145—Carrick-on-Suir ex-R.I.C. Barrack : Restoration ...	1,000	2,076 11 11	—	1,076 11 11
146—Cashel ex-R.I.C. Barrack : Restoration ...	2,000	1,656 8 10	343 11 2	—
147—Clonmel ex-R.I.C. Barrack : Restoration ...	500	477 15 11	22 4 1	—
148—Dolla ex-R.I.C. Barrack : Restoration ...	1,000	3 11 1	996 8 11	—
149—Dundrum ex-R.I.C. Barrack : Restoration ...	1,000	740 18 11	259 1 1	—
150—Templetuohy : New Barrack ...	1,250	—	1,250 0 0	—
Co. TIRCONAILL.				
151—Burtonport : Adaptation	300	236 18 9	63 1 3	—
152—Creeshlough : New Barrack	500	8 6	499 11 6	—
153—Convoy ex-R.I.C. Barrack : Restoration ...	500	—	500 0 0	—

OBSERVATIONS—continued.

139. Preliminary work.
140. Work postponed.
141. Department of Finance letter S. 14/105/26, of 27th October, 1927, sanctions expenditure of £1,650. Work in progress.
142. Continuation of No. 134 of 1926-27. Department of Finance letter S. 14/15/25, of 17th February, 1925, sanctions expenditure of £1,700. Expended £1,769 11s. 2d. Work completed.
143. Continuation of No. 135 of 1925-26. Post abandoned. Contract determined by arrangement with Contractor on terms sanctioned by Department of Finance letter S. 14/77/25, of 17th January, 1928. Expended £780 11s. 11d.
144. Work postponed.
145. Continuation of No. 137 of 1926-27. Department of Finance letter S. 14/50/25, of 3rd June, 1927, sanctions expenditure of £3,300. Expended £2,089 11s. 11d. Work in progress.
146. Continuation of No. 136 of 1926-27. Department of Finance letter S. 14/98/26, of 3rd November, 1926, sanctions expenditure of £2,550. Expended £2,435 8s. 9d. Work completed. Further payment to be made.
147. Continuation of No. 138 of 1926-27. Department of Finance letter S. 14/65/25, of 16th February, 1926, sanctions expenditure of £8,000. Expended £7,104 6s. 1d. Work completed. Further payment to be made.
148. Continuation of No. 233 of 1926-27. Expended £16 1s. 1d. Preliminary work.
149. Department of Finance letter S. 14/111/26, of 17th May, 1927, sanctions expenditure of £850. Work completed.
150. Continuation of No. 233 of 1926-27. Expended £8 5s. 5d. Preliminary work.
151. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/64/26, of 30th June, 1926, sanctions expenditure of £300. Expended £237 10s. 9d. Work in progress.
152. Preliminary work.
153. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. TIRCONAILL—continued.				
154—Donegal: Adaptation ...	500	680 0 0	—	180 0 0
155—Pettigo: Adaptation ...	300	136 19 5	163 0 7	—
Co. WATERFORD.				
156—Ballinamult ex-R.I.C. Barrack: Restoration ...	250	505 12 4	—	255 12 4
157—Ballymacarbery ex-R.I.C. Barrack: Restoration ...	200	210 2 1	—	10 2 1
158—Kilmeadon: New Barrack ...	650	1,151 18 4	—	501 18 4
159—Ring ex-R.I.C. Barrack: Restoration ...	500	68 10 2	431 9 10	—
Co. WESTMEATH.				
160—Ballinahoun: Improvements ...	400	497 19 5	—	97 19 5
161—Castletown-Geoghegan ex-R.I.C. Barrack: Restoration ...	500	131 17 5	368 2 7	—
162—Mullingar ex-R.I.C. Barrack: Further Restoration ...	3,000	2 13 7	2,997 6 5	—
163—Rathowen ex-R.I.C. Barrack: Restoration ...	200	181 5 9	18 14 3	—
164—Rochfortbridge ex-R.I.C. Barrack: Restoration ...	500	2 0 0	498 0 0	—
Co. WEXFORD.				
165—Ballynabola ex-R.I.C. Barrack: Restoration ...	500	1 12 10	498 7 2	—

OBSERVATIONS—continued.

154. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/26/26, of 26th July, 1928, sanctions expenditure of £1,133 18s. 2d. Expended £1,133 18s. 2d. Work completed.
155. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/97/26, of 26th November, 1927, sanctions expenditure of £500. Expended £142 12s. 5d. Work in progress.
156. Continuation of No. 147 of 1926-27. Department of Finance letter S. 14/57/26, of 11th June, 1926, sanctions expenditure of £1,500. Expended £1,357 5s. 6d. Work in progress.
157. Continuation of No. 146 of 1926-27. Department of Finance letter S. 14/37/25, of 19th February, 1926, sanctions expenditure of £1,400. Expended £1,259 5s. 11d. Work completed. Further payment to be made.
158. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/129/25, of 8th September, 1926, sanctions expenditure of £1,550. Expended £1,394 15s. 0d. Work completed. Further payment to be made.
159. Department of Finance letter S. 14/118/25, of 31st December, 1926, sanctions expenditure of £1,450. Work in progress.
160. Department of Finance letter S. 14/90/26, of 19th October, 1928, sanctions expenditure of £497 19s. 5d. Work completed.
161. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/28/26, of 12th December, 1927, sanctions expenditure of £1,600. Expended £138. 7s. 5d. Work in progress.
162. Continuation of No. 161, of 1926-27. Expended £2 17s. 9d. Preliminary work.
163. Continuation of No. 162 of 1926-27. Department of Finance letter S. 14/44/25, of 28th July, 1926, sanctions expenditure of £900. Expended £785 14s. 5d. Work completed.
164. Preliminary work.
165. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. WEXFORD—continued.				
166—Campile : New Barrack	550	842 7 1	—	292 7 1
167—Gorey ex-R.I.C. Barrack : Restoration ...	500	12 11 0	487 9 0	—
168—Oulart ex-R.I.C. Barrack : Restoration ...	600	694 10 0	—	94 10 0
169—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	5,000	1,019 3 7	3,980 16 5	—
170—BOATHOUSES AND BOATS ...	3,000	—	2,825 5 1	—
Athlone ...	—	33 11 4	—	—
Burtonport ...	—	25 3 2	—	—
Oughterard ...	—	116 0 5	—	—
DEPARTMENT OF LANDS AND AGRICULTURE.				
LAND COMMISSION :				
171—Rebuilding Wall (93 Merrion Square) ...	350	233 15 3	116 4 9	—
BOTANIC GARDENS :				
172—New Lodge for pupil gardeners ...	2,000	429 14 1	1,570 5 11	—
173—Conversion of present pupil gardeners' residence into stores and office for the gardens ...	150	—	150 0 0	—
174—New Workshops ...	450	260 12 5	189 7 7	—
ATHENRY AGRICULTURAL STATION :				
175—Improvement in sewage disposal ...	400	48 12 4	351 7 8	—
BALLYHAISE AGRICULTURAL STATION :				
176—Poultry Food House and Class Room ...	200	25 14 1	174 5 11	—

OBSERVATIONS—continued.

166. Continuation of No. 233 of 1926-27. Department of Finance letter S. 14/25/26, of 5th October, 1926, sanctions expenditure of £1,550. Expended £1,506 18s. 1d. Work completed.
167. Continuation of No. 155 of 1926-27. Expended £14 1s. 0d. Preliminary work.
168. Continuation of No. 157 of 1926-27. Department of Finance letters S. 14/62/26, of 22nd June, 1926, and 4th August, 1928, sanction expenditure of £1,802 16s. 2d. Expended £1,802 16s. 2d. Work completed.
169. See details on page 49.
170. Work completed.
171. Work completed.
172. Department of Finance letter S. 2/13/25, of 27th October, 1927, sanctions expenditure of £2,582. Work in progress.
173. Work postponed.
174. Department of Finance letter S. 2/4/28, of 9th February, 1928, sanctions expenditure of £1,030. Work in progress.
175. Department of Finance letter S. 90/29/25, of 23rd February, 1928, sanctions expenditure of £460. Work in progress.
176. Continuation of part of No. 174 of 1926-27. Expended £111 6s. 1d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
DEPARTMENT OF LANDS AND AGRICULTURE— <i>contd.</i> BUTTER TESTING STATION, DUBLIN :	£	£ s. d.	£ s. d.	£ s. d.
177—Completion of Adaptation and Equipment ...	450	1,473 8 6	—	1,023 8 6
DEPARTMENT OF EDUCATION. NATIONAL SCHOOLS :				
178—Grants for building, en- larging, enclosing, etc.	75,000	94,348 0 11	—	19,348 0 11
TEACHERS' RESIDENCES AT VESTED SCHOOLS :				
179—Grants for building ...	200	—	200 0 0	—
MODEL SCHOOLS :				
180—Alterations ...	600	961 3 3	—	361 3 3
181—PREPARATORY COLLEGES :	35,000	—	7,390 11 1	—
(a) Ballyconnell House	—	16,892 1 3	—	—
(b) Burnham House ...	—	1,881 12 7	—	—
(c) Glasnevin House ...	—	120 19 7	—	—
(d) Marlboro' Hall ...	—	4,991 7 7	—	—
(e) Marlboro' House ...	—	936 15 6	—	—
(f) Rockhill House ...	—	2,786 12 5	—	—
182—Central Model Schools, Dublin : Re-surfacing Playground ...	1,500	1,942 10 3	—	442 10 3
183—National Library : Electric Lift ...	550	585 9 10	—	35 9 10
184—Phoenix Park National School : Extension ...	1,100	493 9 4	606 10 8	—

OBSERVATIONS—continued.

177. Continuation of No. 179 of 1926-27. Department of Finance letter S. 90/3/25, of 14th February, 1928, sanctions expenditure of £5,972. Expended £5,778 11s. 0d. Work in progress.
178. Department of Finance letter S. 60/9/28, of 8th May, 1928, sanctions excess of £19,331 6s. 6d. over the provision of £75,000.
179. No grants matured for payment during the year.
180. Department of Finance letter S. 60/28/28, of 4th September, 1928, sanctions expenditure of £961 3s. 3d.
181. (a) Continuation of No. 185 of 1925-26. Department of Finance letter S. 22/2/27, of 21st February, 1928, sanctions expenditure of £43,000. Expended £21,696 5s. 10d. Work in progress.
- (b) Department of Finance letter S. 22/1/27, of 23rd February, 1928, sanctions expenditure of £57,600. Expended £11,090 3s. 8d. Work in progress.
- (c) Department of Finance letter S. 22/16/27, of 28th September, 1928, sanctions expenditure of £1,200; and £1,553 for furniture and equipment for these premises and for Marlboro' House. Work in progress.
- (d) Department of Finance letter S. 22/3/27, of 3rd September, 1928, sanctions expenditure of £7,854 5s. 0d. Expended £7,854 5s. 0d. Work completed.
- (e) Department of Finance letters S. 60/21/28, and S. 60/22/28, of 23rd May, 1928, sanction expenditure of £1,294 11s. 10d. Expended £1,294 11s. 10d. Work completed.
- (f) Department of Finance letters S. 22/8/27, of 31st August, 1927, and 4th December, 1928, sanction expenditure of £3,362 9s. 3d. Expended £2,875 3s. 4d. Work in progress.
182. Department of Finance letter S. 2/113/25, of 13th August, 1927, sanctions expenditure of £1,938 13s. 9d. Work completed.
183. Work completed.
184. Department of Finance letter S. 22/17/27, of 17th November, 1927, sanctions expenditure of £1,725. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF INDUSTRY & COMMERCE.						
185—Carlow Employment Exchange : New Building	750	—	750	0 0	—	—
186—Dublin Castle : Additional Shelving ...	400	304 13 7	95	6 5	—	—
187—Coast Life-Saving Stations : Alterations and Improvements ...	950	—	543	5 9	—	—
(a) Ballycotton ...	—	210 14 3	—	—	—	—
(b) Glenderry ...	—	196 0 0	—	—	—	—
DEPARTMENT OF DEFENCE.						
188—Dublin : Headquarters buildings—Alterations	5,000	—	5,000	0 0	—	—
189—Dublin : Headquarters for mechanical transport	2,000	—	2,000	0 0	—	—
190—Baldonnell : Reconstruction of hangars and barracks ...	5,000	—	5,000	0 0	—	—
191—Castlebar Barracks : To complete restoration	25,000	5,823 14 10	19,176	5 2	—	—
192—Cork : Michael Collins Barracks : Completion of Reconstruction ...	20,000	—	10,241	12 0	—	—
(a) Single Officers' Quarters ...	—	—	—	—	—	—
(b) Senior Married Officers' Quarters ...	—	99 10 6	—	—	—	—
(c) Command Store ...	—	7,950 0 0	—	—	—	—
(d) Junior Married Officers' Quarters	—	1,708 17 6	—	—	—	—
193—Cork : Residence for General Officer Commanding	3,200	13 6	3,199	6 6	—	—
194—Dundalk Barracks : Residence for Commanding Officer ...	950	1,167 9 10	—	—	217	9 10

OBSERVATIONS—continued.

185. Work postponed.
186. Work completed. Further payment to be made.
187. (a) Work completed.
(b) Work in progress.
188. Work postponed.
189. Work postponed.
190. Work postponed.
191. Continuation of No. 191, of 1926-27. Estimated cost £50,000. Expended £5,827 18s. 10d. Work in progress.
192. (a) Work postponed.
(b) Department of Finance letter S. 7/40/26, of 21st October, 1927, sanctions expenditure of £8,749. Work in progress.
(c) Department of Finance letter S. 7/4/26, of 14th August, 1928, sanctions expenditure of £14,350. Work in progress.
(d) Continuation of part of No. 192 of 1926-27. Department of Finance letter S. 7/4/26, of 4th April, 1927, sanctions expenditure of £2,177 9s. 0d. Expended £2,307 18s. 6d. Work completed.
193. Continuation of No. 194 of 1926-27. Expended £17 11s. 8d. Preliminary work.
194. Continuation of No. 195 of 1926-27. Estimated cost £1,650. Expended £1,666 3s. 5d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF DEFENCE—continued.				
195—Limerick, New Barracks : Further Restoration ...	7,000	7,110 17 4		110 17 4
196—Limerick, New Barracks : Electric Lighting ...	1,200	1,219 9 4	—	19 9 4
197—Renmore Barracks : Re- construction of Officers' Block ...	5,000	8 10 8	4,991 9 4	—
198—Waterford Infantry Bar- racks : Partial Restora- tion ...	10,000	15,503 3 8	—	5,503 3 8
199—Ardnacrusha New Barracks	10,000	—	10,000 0 0	—
DEPARTMENT OF POSTS AND TELEGRAPHS.				
DUBLIN G.P.O.				
200—Rebuilding Henry Street front, Block B. ...	25,000	28,531 7 4	—	3,531 7 4
201—Rebuilding central block in Courtyard, Block C.	23,000	17,491 11 7	5,508 8 5	—
202—Reinstating front block, Block A. ...	30,000	27,533 12 0	2,466 8 0	—
203—Rebuilding Prince's St. front, Block D. ...	10,000	5,671 16 10	4,328 3 2	—
204—Dublin — Engineering Branch : Accommodation for motor vehicles, etc. ...	1,000	—	1,000 0 0	—
205—Cork Post Office : Altera- tions ...	5,000	—	5,000 0 0	—
206—Dundalk Railway Sorting Office : New fittings for extension ...	350	—	350 0 0	—
207—Dun Laoghaire Post Office : Enlargement ...	695	740 5 7	—	45 5 7
208—Killarney Post Office : Alterations ...	1,000	—	1,000 0 0	—
209—Limerick Post Office : Alterations and new fittings ...	1,000	135 4 7	864 15 5	—

OBSERVATIONS—continued.

195. Continuation of No. 196 of 1926-27. Estimated cost £10,000. Expended £10,230 16s. 8d. Work completed.
196. Department of Finance letter S. 7/5/26, of 3rd November, 1926, sanctions expenditure of £2,200. Work in progress.
197. Scheme abandoned.
198. Continuation of No. 200 of 1926-27. Estimated cost £25,000. Expended £19,907 14s. 1d. Work completed.
199. Work postponed.
200. Continuation of No. 205 of 1926-27. Estimated cost £56,130. Expended £55,935 19s. 0d. Work in progress.
201. Continuation of No. 206 of 1926-27. Estimated cost £39,118. Expended £22,073 15s. 2d. Work in progress.
202. Continuation of No. 207 of 1926-27. Estimated cost £58,700 (revised). Expended £53,993 6s. 8d. Work in progress.
203. Continuation of No. 208 of 1926-27. Estimated cost £102,478. Expended £7,003 18s. 11d. Work in progress.
204. Work postponed.
205. Work postponed.
206. Scheme abandoned.
207. Department of Finance letter S. 38/13/27, of 29th December, 1927, sanctions expenditure of £142 10s. 0d. over provision. Work completed.
208. Work postponed.
209. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>con.</i>				
210—State Emblems for Post Offices ...	500	—	500 0 0	—
211—Garages at Provincial Post Offices ...	1,300	—	741 1 11	—
(a) Blackrock ...	—	90 13 0	—	—
(b) Boyle ...	—	176 8 0	—	—
(c) Cork, Union Quay ...	—	141 12 1	—	—
(d) Mullingar ...	—	7 7 0	—	—
(e) Recess ...	—	96 18 0	—	—
(f) Tuam ...	—	21 10 0	—	—
(g) Waterford ...	—	24 10 0	—	—
DUBLIN CASTLE.				
212—Provision of Workshops	500	—	500 0 0	—
PHOENIX PARK.				
213—Improvement of water supply ...	800	536 5 0	263 15 0	—
214—Electric Lighting (Laying of Cable) ...	3,200	1 16 2	3,198 3 10	—
HARBOURS.				
215—Burtonport: Improve- ments ...	7,000	2,158 4 2	4,841 15 10	—
216—Dingle: Improvements ...	9,700	4,482 10 8	5,217 9 4	—
217—Dunmore East: Harbour- Master's House—Exten- sion ...	300	367 18 8	—	67 18 8
HIBERNIAN MILITARY SCHOOL:				
218—Further Restoration of damage by fire ...	2,100	—	2,100 0 0	—
219—Alterations and Improve- ments in Drainage ...	250	—	250 0 0	—
220—Nos. 14 AND 15 UPPER O'CONNELL ST., DUBLIN: Rebuilding ...	10,000	4,267 7 9	5,732 12 3	—

OBSERVATIONS—continued.

210. Work postponed.
211. (a) Work completed.
(b) Work in progress.
(c) Work completed.
(d) Work completed.
(e) Work completed.
(f) Work completed.
(g) Work completed.
212. Work postponed.
213. Continuation of No. 217 of 1926-27. Estimated cost £3,600 (revised). Expended £3,423 ls. 10d. Work in progress.
214. Work in progress.
215. Continuation of No. 221 of 1926-27. Department of Finance letter 793/3, of 28th May, 1925, sanctions expenditure of £8,500. Expended £4,191 4s. 4d. Work in progress.
216. Continuation of No. 222 of 1926-27. Department of Finance letters of 17th April and 16th May, 1925, sanction expenditure of £12,000. Expended £6,747 9s. 8d. Work in progress.
217. Department of Finance letter S. 2/33/26, of 12th October, 1928, sanctions expenditure of £458 4s. 0d. Work in progress.
218. Work postponed.
219. Work postponed.
220. Estimated cost £20,000 (provisional). Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
221—No. 45 UPPER O'CONNELL STREET, DUBLIN : Rebuilding	5,000	55 16 9	4,944 3 3	—
222—HEADSTONES FOR BRITISH MILITARY GRAVES ...	5,000	—	5,000 0 0	—
223—MINOR NEW WORKS NOT EXCEEDING £200 EACH	4,100	4,212 5 9	—	112 5 9
224—URGENT AND UNFORESEEN WORKS	25,000	7,921 19 1	17,078 0 11	—
225—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1927.	5,000	13,556 17 4	—	8,556 17 4
£ 663,195		478,654 1 7	245,059 17 4	60,518 18 11
<i>Deduct</i> for Works which may not be carried out during the Year.	100,000	—	100,000 0 0	—
£ 563,195		478,654 1 7	145,059 17 4	60,518 18 11
NET SAVING ...			£84,540 18 5	

OBSERVATIONS—continued.

221. Preliminary work.
222. Work postponed.
223. See details on pages 49–51.
224. See details on pages 51–52.
225. See details on pages 53–59.

No. 169.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

						£	s.	d.
Co. CORK.								
Cork, North Abbey Street.—Cell. Work completed						75	0	0
Macroon.—Sanitary work. Work completed						52	2	6
Co. DUBLIN.								
Coolock.—Cell. Work completed						56	8	0
Co. LEIX.								
Rathdowney.—Sanitary work. Work completed						105	0	0
Co. LIMERICK.								
Limerick.—John Street. Cycle Shed. Work completed						57	18	7
Co. MAYO.								
Westport.—Sanitary Work. Work completed						52	10	0
Co. MEATH.								
Ballivor.—Cell, etc. Work completed. Further payment to be made.						81	0	7
Co. TIPPERARY.								
Ballinure.—Wall. Work completed						62	8	0
Puckane.—Adaptation. Work in progress						43	9	0
Thurles.—Sanitary Work. Work completed						20	8	1
Co. TIRCONAILL.								
Dungloe.—Adaptation. Work completed						70	0	0
Rathmullan.—Sanitary work. Work completed						144	15	0
Co. WATERFORD.								
Ferrybank.—Adaptation. Work completed						79	0	4
Co. WICKLOW.								
Greystones.—Cycle shed. Work completed						51	11	0
Kiltegan.—Adaptation. Work completed						67	12	6
TOTAL.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS						£1,019	3	7

No. 223.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

						£	s.	d.
OIREACHTAS.—Improvement of ventilation in Seanad Chamber.								
Work completed						129	13	2
EXECUTIVE COUNCIL.—Garage at Government Buildings for President's Car.								
Department of Finance letter S. 2/27/27 of 11th December, 1928, sanctions expenditure of £301 5s. 0d. Work completed.						296	14	6
Further payment to be made								
REVENUE DEPARTMENT.—Fireproof Store. Work completed						126	8	9
REVENUE DEPARTMENT.—Extension of Heating, Clock Tower Building.								
Work completed						57	12	2
ESTATE DUTY OFFICE.—Extension of Registry. Work completed. Further								
payment to be made						139	10	3
CARRICKARNON CUSTOMS HUT.—Extension. Work completed						100	0	0
DUN LAOGHAIRE HARBOUR CUSTOMS HUT.—Erection. Work completed						115	12	3
DUNMORE E. HARBOUR CUSTOMS HUT.—Erection. Work completed. Further								
payment to be made						89	5	4
SCOTSTOWN CUSTOMS HUT.—Restoration. Work completed						89	12	10
HIGH COURTS.—Conversion of Chapel Royal to a temporary court. Work								
completed						41	13	7

No. 223.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

		£	s.	d.
PUBLIC RECORD OFFICE.—Improvement of basement walls. Work completed		58	1	11
CHARITABLE BEQUESTS OFFICE.—Lavatory Accommodation—Reconstruction. Work completed		138	17	10
DUNDRUM ASYLUM.—Installing Steam Engine. Work completed. Further payment to be made		14	19	3
DUNDRUM ASYLUM.—Lavatory for R.C. Chapel. Work completed ...		30	10	4
LAND COMMISSION.—Accommodation for Parliamentary Secretary. Department of Finance letter S. 1/4/24 sanctions expenditure. Work completed		203	2	4
LAND COMMISSION.—Public Enquiry Room. Work completed. Further payment to be made		115	6	7
LAND COMMISSION.—Heating Installation, 25-6 Upper Merrion Street. Work completed		71	19	8
LAND COMMISSION.—Alterations to Commissioner's Room. Work completed		131	11	9
BOTANIC GARDENS.—Railings for new field. Work completed		102	7	0
BOTANIC GARDENS.—Improved sanitary accommodation for workmen. Work completed		178	1	11
ATHENRY AGRICULTURAL STATION.—New poultry enclosure. Work completed		49	15	0
BALLYHAISE AGRICULTURAL STATION.—New cart shed. Work completed ...		110	15	0
BALLYHAISE AGRICULTURAL STATION.—Improved ventilation, etc., of piggeries		256	15	0
BALLYHAISE AGRICULTURAL STATION.—Improved lighting and flooring of loft over byres				
		} Department of Finance letter S. 90/31/25, of 8th July, 1927, sanctions expenditure of £275. Work completed.		
CHANTILLY STUD FARM.—Cart and implement shed. Work completed ...		130	0	0
CLONAKILTY AGRICULTURAL STATION.—Oil and Petrol Store. Work completed		39	15	0
CLONAKILTY AGRICULTURAL STATION.—Fencing of plantation Work in progress.		56	5	7
CLONAKILTY AGRICULTURAL STATION.—Strengthening Granary floor, etc. Work completed.		114	5	0
MUNSTER INSTITUTE.—Erection of firewood store Work completed.		53	11	2
MUNSTER INSTITUTE.—Two Loose boxes Work completed.		157	8	0
DEPARTMENT OF INDUSTRY AND COMMERCE.—Improved accommodation for Messenger, Lord Edward Street Work in progress.		63	8	4
CORK EMPLOYMENT EXCHANGE.—Cycle Accommodation, Buckingham House. Work completed.		47	0	0
DUBLIN: Aldboro' House.—Postal Stores.—Additional Racking Work completed.		120	0	0
DUBLIN POST OFFICE FACTORY, Infirmary Road.—Additional Racking Work completed.		37	0	0
LIMERICK POST OFFICE.—Accommodation for Medical Officer Work completed.		107	4	3

No. 223.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
MALLOW POST OFFICE.—Additional space for telephone, etc., and counters ...	124	6	0
Department of Finance letter S. 38/7/27, of 22/7/27, sanctions excess of £65 over provision of £60. Work completed.			
ST. STEPHEN'S GREEN PARK.—Fuel Store	45	5	11
Work completed.			
CROSSHAVEN COASTGUARD STATION.—Sanitary improvements	120	0	0
Work completed.			
CROSSHAVEN GÁRDA SÍOCHÁNA BARRACKS.—Sanitary improvements	156	1	2
Work completed.			
88 MERRION SQUARE.—Provision of strong room	100	17	10
Work completed.			
GOVERNMENT BUILDINGS.—Pumping installation in College of Science	91	11	1
Work in progress.			
TOTAL—MINOR NEW WORKS	£4,212	5	9

No. 224.—URGENT AND UNFORESEEN WORKS.

GÁRDA SÍOCHÁNA BARRACKS.	£	s.	d.
Co. CLARE.			
Ardnacrusha.—Temporary Station	351	5	11
Department of Finance letter S. 14/17/28, of 16th April, 1928, sanctions expenditure of £351 5s. 11d. Work completed.			
Co. CORK.			
Carriktwohill.—Adaptation	284	0	7
Department of Finance letter S. 14/42/28, of 1st October, 1928, sanctions expenditure of £298 8s. 9d. Work in progress.			
Rosscarbery.—Adaptation	278	7	7
Department of Finance letter S. 14/55/26, of 20th August, 1928, sanctions expenditure of £278 7s. 7d. Work completed.			
Schull.—Reconstruction	82	7	2
Department of Finance letter S. 14/119/26, of 17th January, 1928, sanctions expenditure of £1,400. Work in progress.			
Co. DUBLIN.			
Howth.—Adaptation	306	15	0
Department of Finance letter S. 14/20/26, of 25th February, 1927, sanctions expenditure of £325. Work in progress.			
Lucan.—Increased accommodation	180	0	0
Department of Finance letter S. 14/29/27, of 22nd September, 1927, sanctions expenditure of £400. Work in progress.			
Co. KERRY.			
Fenit.—Sanitary improvements	149	10	0
Work completed.			
Co. LIMERICK.			
Doon.—Improvements	402	3	8
Department of Finance letter S. 14/4/25, of 27th July, 1927, sanctions expenditure of £400. Work completed.			
Co. LOUTH.			
Drogheda, West Gate.—Renovation	461	15	7
Department of Finance letter S. 14/120/26, of 27th July, 1927, sanctions expenditure of £500. Work completed.			
Co. MONAGHAN.			
Clones.—Adaptation	440	17	9
Department of Finance letters S. 14/94/26, of 15th October, 1926, and 29th September, 1928, sanction expenditure of £440 17s. 9d. Work completed.			

No. 224.—URGENT AND UNFORESEEN WORKS—continued.

GÁRDA SÍÓCHÁNA BARRACKS—continued.

	£	s.	d.
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Co. ROSCOMMON.

Castlereagh.—Adaptation	990	9	9
Department of Finance letter S. 14/12/27, of 2nd March, 1927, sanctions expenditure of £1,400. Work in progress.			

Roscommon.—Residence for Chief Superintendent	415	18	8
Department of Finance letter S. 14/9/27, of 8th March, 1927, sanctions expenditure of £400. Work completed. Further pay- ment to be made.			

Co. TIPPERARY.

Shevry.—Preliminary work	5	10	0
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Co. TIRCONAILL.

Anagry.—Adaptation. Preliminary work.	3	10	1
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Co. WATERFORD.

Stradbally.—Married Quarters, etc.	47	2	3
Department of Finance letter S. 14/13/27, of 21st May, 1927, sanctions expenditure of £500. Preliminary work.			

DEPARTMENT OF LANDS AND AGRICULTURE.

Butter Testing Station.—Roadway	392	15	6
Department of Finance letter S. 90/3/25, of 12th September, 1927, sanctions expenditure of £500. Work completed.			

Munster Institute, Cork.—Addition to Gate Lodge	230	0	0
Department of Finance letter S. 90/37/25, of 15th February, 1927, sanctions expenditure of £230. Work completed.			

DEPARTMENT OF INDUSTRY AND COMMERCE.—Galway Employment Exchange Adaptation. Department of Finance letter S. 2/26/28 sanctions expenditure	362	5	7
Work completed.			

DEPARTMENT OF DEFENCE.—Royal Hospital.—Adaptation of Master's House	407	1	2
Department of Finance letters S. 15/45/27, of 11th June, and 21st October, 1927, sanction expenditure of £602. Work in progress.			

WIRELESS BROADCASTING.—Dublin Station.—Boundary Wall	189	14	4
Work completed.			

BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.

College of Science.—Segregation	916	17	0
Department of Finance letters S. 2/1/27, of 5th and 8th August, and 7th September, 1927, sanction expenditure of £1,034. Work completed. Further payment to be made.			

Parks.—Chief Secretary's Lodge.—Electric Lighting	340	13	10
Department of Finance letter S. 2/14/27, of 21st November, 1927, sanctions expenditure of £580. Work in progress.			

Fenit Ex-Coastguard Station.—Sanitary improvements	75	2	6
Work completed.			

Athy Ex-R.I.C. Barrack.—Reconstruction as Cottages	304	10	4
Department of Finance letter S. 32/1/28, of 31st January, 1928, sanctions expenditure of £500. Work in progress.			

Hibernian Military School.—Restoration of Library Roof	303	4	10
Department of Finance letter S. 4/77/24, of 20th January, 1928, sanctions expenditure of £550. Work in progress			

TOTAL—URGENT AND UNFORESEEN WORKS	£7,921	19	1
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No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1927.

		£	s.	d.
233 of 1926-27	DEPARTMENT OF FINANCE. Civil Service Commission, 5 Ely Place— Sanitary accommodation Expended £183 12s. 0d. Work completed.	1	17	0
233 of 1926-27	STATIONERY OFFICE.—2 Merrion Square.—Garage Expended £213 3s. 0d. Work completed.	6	11	
REVENUE DEPARTMENT.				
2 of 1926-27	Dublin Castle. Stamping Department. Alterations. Department of Finance letter S. 1/7/24 of 29th December, 1925, sanctions expenditure of £2,000. Expended £1,988 12s. 9d. Work completed.	33	12	5
233 of 1926-27	Dublin Castle. Stamping Department. Storage accommodation. Department of Finance letter S. 1/7/24, of 28th June, 1926, sanctions expenditure of £700. Expended £627 14s. 0d. Work completed.	69	1	11
233 of 1926-27	Dublin Castle. Strong Room. Lighting and Heating Expended £598 19s. 3d. Work completed.	211	14	1
233 of 1926-27	Dublin Castle. Incinerator Expended £55 2s. 6d. Work completed.	3	4	0
233 of 1926-27	Racecourse Huts Department of Finance letter S. 2/31/26, of 5th December, 1927, sanctions expenditure of £705 2s. 5d. Expended £719 7s. 5d. Work completed.	199	18	11
227 of 1926-27	Estate Duty Office.—Sanitary accommodation Department of Finance letter S. 1/29/25, of 29th December, 1925, sanctions expenditure of £200. Expended £224 7s. 7d. Work completed.	10	19	9
1 of 1926-27	OIREACHTAS.—Temporary accommodation Estimated cost £1,000. Expended £1,221 16s. 6d. Work completed.	98	0	0
233 of 1926-27	OFFICE OF PUBLIC WORKS.—Extension Department of Finance letter S. 1/3/26, of 14th November, 1927, sanctions expenditure of £837 10s. 0d. Expended £807 6s. 6d. Work completed.	20	9	0
233 of 1926-27	DEPARTMENT OF JUSTICE.—High Courts. Internal alterations Expended £195 17s. 2d. Work completed	7	19	5
167 of 1926-27	PUBLIC RECORD OFFICE.—Strong Room Estimated cost £2,500. Expended £2,641 2s. 7d. Work completed. Further payment to be made.	249	16	4
GÁRDA SÍOCHÁNA BARRACKS.				
DUBLIN METROPOLITAN AREA.				
172 of 1925-26	BOOTHERSTOWN.—New Bath, etc. Expended £106 15s. 3d. Work completed.	36	2	1
165 of 1926-27	PHENIX PARK BARRACK.—Alterations Department of Finance letter S. 14/107/25, of 12th March, 1926, sanctions expenditure of £2,040. Expended £2,080 3s. 4d. Work completed.	8	12	11
CO. CARLOW.				
7 of 1926-27	BORRIS EX-R.I.C. BARRACK.—Restoration Department of Finance letter 615/18, of 12th February, 1924, sanctions expenditure of £950. Expended £917 15s. 10d. Work completed.	7	10	0

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

		£	s.	d.
Co. CARLOW—continued.				
83 of	HACKETSTOWN.—Adaptation.	...	...	...
1926-27	Department of Finance letter S. 14/64/24, of 13th June, 1927, sanctions expenditure of £1,400. Expended £1,381 8s. 3d. Work completed.	100	0	0
8 of	TULLOW EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letters S. 14/86/24, of 28th October, 1924, and 22nd September, 1927, sanction expenditure of £1,717. Expended £1,717. Work completed.	11	1	6
Co. CAVAN.				
10 of	VIRGINIA EX-R.I.C. BARRACKS.—Restoration	...	...	...
1926-27	Department of Finance letter S. 14/49/25, of 25th May, 1926, sanctions expenditure of £1,000. Expended £1,019 16s. 8d. Work completed.	19	11	0
Co. CLARE.				
233 of	LAHINCH.—Adaptation	...	...	...
1926-27	Department of Finance letter S. 14/102/25, of 26th February, 1927, sanctions expenditure of £300. Expended £284 9s. 1d. Work completed. Further payment to be made.	184	9	1
Co. CORK.				
17 of	ADRIGOLE.—New Barrack.	...	...	...
1926-27	Department of Finance letter S. 14/5/25, of 7th March, 1925, sanctions expenditure of £1,700. Expended £1,657 14s. 2d. Work completed.	283	16	2
19 of	ARAGLEN EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letter S. 14/2/25, of 20th April, 1926, sanctions expenditure of £1,400. Expended £1,414 5s. 6d. Work completed.	168	7	2
26 of	CLONAKILTY EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letters S. 14/5/26, of 3rd February, 1926, and 20th July, 1927, sanction expenditure of £4,000. Expended £4,140 7s. 9d. Work completed.	167	8	5
Co. DONEGAL.				
143 of	GLENCOLUMBKILLE EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letters S. 14/68/24, of 16th August, 1924, and 6th October, 1925, sanction expenditure of £1,325 16s. 0d. Expended £1,318 6s. 9d. Work completed.	33	14	11
144 of	KERRYKEEL EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letter S. 14/20/24, of 13th May, 1925, sanctions expenditure of £1,350. Expended £1,359 0s. 9d. Work completed.	149	13	1
233 of	MOUNTCHARLES.—Adaptation	...	...	...
1926-27	Department of Finance letter S. 14/16/25, of 18th October, 1927, sanctions expenditure of £485. Expended £484 9s. 7d. Work completed.	15	5	0
233 of	RAMELTON.—Adaptation	...	...	...
1926-27	Department of Finance letter S. 14/87/26, of 24th December, 1926, sanctions expenditure of £350. Expended £279 19s. 3d. Work completed.	275	9	3
Co. DUBLIN.				
45 of	CABINTEELY EX-R.I.C. BARRACK.—Restoration	...	...	...
1926-27	Department of Finance letter S. 14/99/24, of 22nd November, 1924, sanctions expenditure of £1,200. Expended £1,158 2s. 2d. Work completed.	5	5	0

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

		£ s. d.	
Co. DUBLIN.—continued.			
46 of 1926-27	DUNDRUM EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/80/24, of 12th December, 1924, sanctions expenditure of £1,600. Ex- pended £1,520 12s. 8d. Work completed.	37	13 4
233 of 1926-27	RUSH.—Married Quarters Department of Finance letter S. 14/41/26, of 7th May, 1926, sanctions expenditure of £500. Expended £456 9s. 4d. Work completed.	8	15 6
Co. GALWAY.			
49 of 1926-27	ARDRAHAN.—Restoration Department of Finance letter S. 14/40/24, of 30th December, 1924, sanctions expenditure of £800. Ex- pended £805 6s. 10d. Work completed.	34	15 6
51 of 1926-27	BALLYMOE.—Restoration Department of Finance letter S. 14/124/25, of 7th December, 1925, sanctions expenditure of £1,450. Ex- pended £1,327 17s. 3d. Work completed.	272	14 0
52 of 1926-27.	CARNA EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/125/25, of 8th December, 1925, sanctions expenditure of £1,300. Ex- pended £1,250 5s. 11d. Work completed.	166	9 6
59 of 1926-27	MILLTOWN EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/41/25, of 7th April, 1926, sanctions expenditure of £800. Expended £565 11s. 6d. Work in progress.	149	10 10
Co. KERRY.			
69 of 1926-27	DERREEN.—New Barrack Department of Finance letter S. 14/60/25, of 17th June, 1927, sanctions expenditure of £2,100. Expended £2,062 1s. 1d. Work completed.	5	0
73 of 1926-27	KENMARE EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/21/26, of 27th February, 1926, sanctions expenditure of £1,750. Expended £1,839 1s. 3d. Work completed.	9	4 11
76 of 1926-27	LISTOWEL EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/30/25, of 17th October, 1925, sanctions expenditure of £2,100. Ex- pended £2,199 18s. 9d. Work completed.	100	0 0
67 of 1925-26	TRALEE EX-R.I.C. BARRACK.—Partial Restoration Department of Finance letter S. 14/113/26, of 31st December, 1926, sanctions expenditure of £4,950. Ex- pended £4,971 11s. 9d. Work completed.	61	16 8
Co. KILDARE.			
85 of 1926-27	ROBERTSTOWN EX-R.I.C. BARRACK.—Restoration Department of Finance letters S. 14/32/25, of 18th November, 1925, and 8th October, 1928, sanction ex- penditure of £702 18s. 11d. Expended £702 18s. 11d. Work completed.	71	13 6
Co. KILKENNY.			
86 of 1926-27	CALLAN EX-R.I.C. BARRACK.—Restoration Department of Finance letters S. 14/8/26, of 12th January, 1926, and 3rd August, 1928, sanction expendi- ture of £1,704 10s. 0d. Expended £1,704 10s. 0d. Work completed.	120	4 9

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

		£	s.	d.
GÁRDA SÍOCHÁNA BARRACKS.—continued.				
Co. KILKENNY.—continued.				
88 of 1926-27	GORESBRIDGE EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/95/25, of 7th August, 1925, sanctions expenditure of £2,500. Expended £2,044 13s. 0d. Work completed. Further payment to be made.	59	8	9
164 of 1926-27	KILMOGANNY.—Adaptation Expended £141 16s. 0d. Work completed.	12	11	0
Co. LETTRIM.				
233 of 1926-27	KILTLYCLOGHER.—Adaptation Department of Finance letter S. 14/73/26, of 16th August, 1927, sanctions expenditure of £430. Expended £422 17s. 1d. Work completed.	242	17	1
Co. LIMERICK.				
102 of 1926-27	CASTLETOWNCONYERS EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/56/25, of 31st March, 1926, sanctions expenditure of £1,050. Expended £969 7s. 1d. Work completed.	5	0	0
Co. MAYO.				
110 of 1926-27	BALLA EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/68/26, of 29th July, 1926, sanctions expenditure of £1,000. Expended £923 0s. 4d. Work completed.	6	0	6
119 of 1926-27	CONG EX-R.I.C. BARRACK.— Department of Finance letter S. 14/89/24, of 14th November, 1924, sanctions expenditure of £1,450. Ex- pended £1,343 0s. 6d. Work completed.	6	7	
120 of 1926-27	KILMOVEE EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/39/25, of 19th September, 1925, sanctions expenditure of £1,350. Ex- pended £1,320 16s. 1d. Work completed.	7	4	
Co. MEATH.				
124 of 1926-27	DUNSHAUGHLIN EX-R.I.C. BARRACK.—Restoration Department of Finance letters S. 14/113/24, of 18th December, 1924, and 2nd June, 1925, sanction expendi- ture of £1,000. Expended £689 7s. 6d. Work completed.	130	0	1
233 of 1926-27	TRIM.—Adaptation Department of Finance letter S. 14/89/26, of 13th January, 1928, sanctions expenditure of £500. Expended £305 5s. 3d. Work completed. Further payment to be made.	109	9	9
Co. MONAGHAN.				
127 of 1926-27	CORRINSHIGAGH EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/6/26, of 22nd January, 1926, sanctions expenditure of £1,800. Ex- pended £1,891 19s. 6d. Work completed.	6	16	9
Co. TIPPERARY.				
164 of 1926-27	BIRDHILL.—Adaptation Expended £74 1s. 6d. Work completed.	24	1	6
138 of 1926-27	CLONMEL EX-R.I.C. BARRACK Department of Finance letter S. 14/65/25, of 16th February, 1926, sanctions expenditure of £8,000. Ex- pended £6,630 14s. 9d. Work completed.	4	4	7
141 of 1926-27	TIPPERARY EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/48/24 of 23rd June, 1924, sanctions expenditure of £4,000. Expended £3,647 7s. 5d. Work completed.	370	10	1

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS—continued.

			£	s.	d.
	Co. WATERFORD.				
149 of 1926-27	KILLENAGH EX-R.I.C. BARRACK	Department of Finance letter S. 14/21/25, of 10th March, 1927, sanctions expenditure of £1,670. Expended £1,666 7s. 9d. Work completed.	2	12	5
151 of 1926-27	PASSAGE EAST EX-R.I.C. BARRACK.—Restoration	Department of Finance letter S. 14/100/26, of 30th November, 1926, sanctions expenditure of £1,400. Expended £1,419 8s. 10d. Work completed.	62	15	6
	Co. WEXFORD.				
156 of 1926-27.	KILLANN.—Restoration	Department of Finance letter S. 14/102/24, of 3rd June, 1926, sanctions expenditure of £550. Expended £547 1s. 11d. Work completed.	24	1	0
158 of 1926-27.	OYLEGATE EX-R.I.C. BARRACK.—Restoration	Department of Finance letter S. 14/36/25, of 4th July, 1925, sanctions expenditure of £1,700. Expended £1,744 14s. 2d. Work completed.	6	0	0
	Co. WICKLOW.				
233 of 1926-27	ARKLOW.—Adaptation	Department of Finance letters S. 14/101/25, of 18th August, 1925, and 26th August, 1927, sanction expenditure of £400. Expended £386 8s. 2d. Work completed.	11	3	0
163 of 1926-27	HOLLYWOOD EX-R.I.C. BARRACK.—Restoration	Department of Finance letter S. 14/87/24, of 28th October, 1924, sanctions expenditure of £800. Expended £812 11s. 2d. Work completed	269	3	4
233 of 1926-27	ROUNDWOOD.—Adaptation	Department of Finance letter S. 14/13/25, of 16th May, 1927, sanctions expenditure of £490. Expended £483 15s. 0d. Work completed.	10	2	7

DEPARTMENT OF LANDS AND AGRICULTURE.

173 of 1926-27	ATHENRY AGRICULTURAL STATION.—Cattle Shed, Poultry Runs, Cart Shed, Drainage		28	9	0
	Department of Finance letter S. 90/29/25, of 13th August, 1926, sanctions expenditure of £700. Expended £543 6s. 0d. Work completed.				
174 of 1926-27	BALLYHAISE AGRICULTURAL STATION.—Adaptation as Dairy and Poultry Keeping School		782	10	0
	Department of Finance letters S. 90/31/25, of 4th November, 1927, and 31st January, 1928, and 5th June, 1928, sanction expenditure of £1,061. Work in progress. Expended £931 4s. 6d.				
176 of 1926-27	CLONAKILTY AGRICULTURAL STATION.—New Piggeries and Pens. Calves House, Sheep Dipping Bath, Coal Store, Additional Sanitary accommodation		323	16	3
	Department of Finance letter S. 90/35/25, of 30th July, 1926, sanctions expenditure of £1,954. Expended £1,860 4s. 0d. Work completed.				
170 of 1926-27	BOTANIC GARDENS.—New Weighbridge		250	14	3
	Expended £250 14s. 3d. Work completed.				
233 of 1926-27	LAND COMMISSION.—Racking		169	10	0
	Expended £186 8s. 9d. Work completed.				

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF EDUCATION.

		£	s.	d.
233 of 1926-27	MUSEUM.—New Gallery Department of Finance letter S. 2/14/26, of 2nd June, 1926, sanctions expenditure of £500. Expended £531 0s. 5d. Work completed.	434	7	4
233 of 1926-27	MUSEUM.—Workshops, Heating and Picture Racks Expended £140 13s. 10d. Work completed.	2	8	9

DEPARTMENT OF INDUSTRY AND COMMERCE.

233 of 1926-27	Statistical Branch. Census Alterations Expended £96 4s. 11d. Work completed	2	3	3
233 of 1926-27	Ship Street. Hayward Lights Department of Finance letter S. 1/7/26, of 8th July, 1926, sanctions expenditure of £400. Expended £402 0s. 4d. Work completed.	33	12	6
187 of 1926-27	Cork Employment Exchange.—Alterations Department of Finance letter S. 1/22/25, of 19th February, 1926, sanctions expenditure of £4,000. Expended £4,277 6s. 3d. Work completed.	332	10	6

DEPARTMENT OF DEFENCE.

233 of 1926-27	DUBLIN.—Griffith Barracks, Army Finance Office, Heating Department of Finance letter S. 2/24/26, of 19th July, 1926, sanctions expenditure of £2,600. Expended £2,696 9s. 7d. Work completed.	734	13	1
193 of 1926-27	CORK.—Michael Collins Barracks. Restoration of Hospital Department of Finance letters S. 4/284/24, of 7th June, 1926, and 4th January, 1928, sanction expenditure of £22,063. Expended £22,017 11s. 8d. Work completed. Further payment to be made.	2,867	0	7
197 of 1926-27	LIMERICK, NEW BARRACKS.—Residence for Commanding Officer. 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 £2,225 5s. 6d. Work completed. Further payment to be made.	394	11	7
198 of 1926-27	RENMORE BARRACKS.—Reconstruction of Men's Quarters Department of Finance letter 606/19, of 4th February, 1925, sanctions expenditure of £10,400. Expended £7,890 9s. 6d. Work completed.	744	0	0

DEPARTMENT OF POSTS AND TELEGRAPHS.

233 of 1926-27	DUBLIN.—College Green Post Office. Alterations Expended £65 6s. 8d. Work completed	43	1	8
203 of 1926-27	DUBLIN.—Pearse Street, New Sorting Office Department of Finance letter S. 38/2/24, of 6th December, 1924, sanctions expenditure of £7,939 19s. 1d. Expended £8,044 12s. 8d. Work completed.	9	4	4
212A of 1926-27	GALWAY POST OFFICE.—Garage Expended £120 12s. 0d. Work completed.	2	17	0
213 of 1926-27	WIRELESS BROADCASTING.—Cork Relay Station Department of Finance letter S. 41/12/26, of 19th November, 1928, sanctions expenditure of £1,673 16s. 3d. Expended £1,657 18s. 9d. Work completed. Further payment to be made.	498	11	7

No. 225.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

		£	s.	d.
PARKS.				
233 of 1926-27	PHENIX PARK.—Bessboro' Barracks. Conversion to Cottages ... Department of Finance letter S. 14/107/25, of 14th April, 1926, sanctions expenditure of £830. Expended £834 9s. 1d. Work completed.	86	0	1
HARBOURS.				
233 of 1926-27	Dunmore East.—Additional Fish-curing accommodation ... Department of Finance letter S. 31/1/26, of 18th January, 1927, sanctions expenditure of £300. Expended £293 16s. 10d. Work completed.	38	16	4
233 of 1926-27	Howth.—Water Service, Electric Lighting ... Department of Finance letter S. 31/4/26, of 31st March, 1926, sanctions expenditure of £600. Expended £498 13s. 0d. Work in progress.	112	4	6
233 of 1926-27	Howth.—Buttresses ... Department of Finance letters S. 31/5/26, of 1st October, 1926, and 1st June, 1927, sanction expenditure of £800. Expended £802 0s. 10d. Work completed.	286	0	6
219 of 1926-27	Howth.—Store on East Pier ... Department of Finance letter S. 2/136/25, of 20th January, 1926, sanctions expenditure of £400. Expended £361 7s. 1d. Work completed.	4	0	
232 of 1926-27	1916 MEMORIAL, GLASNEVIN.— ... Department of Finance letter S. 200/35/24, of 16th February, 1926, sanctions expenditure of £1,050. Ex- pended £1,012 11s. 2d. Work completed.	165	2	6
223 of 1926-27	FOUR COURTS.—Rebuild Workshops ... Department of Finance letter S. 102/2/29 sanctions expenditure of £604 5s. 5d. Expended £604 5s. 5d. Work completed	419	9	11
GOVERNMENT BUILDINGS.				
233 of 1926-27	Economiser for Heating Boiler ... Department of Finance letter S. 2/6/26, of 13th May, 1926, sanctions expenditure of £1,150. Expended £1,179 0s. 9d. Work completed.	16	5	2
233 of 1926-27	Fire Alarm system ... Expended £125 1s. 8d. Work completed.	14	12	0
TOTAL.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.		<u>£13,556 17 4</u>		

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
compared with the Sum Granted, for the Salaries and Expenses
of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,081	5,825 15 9	255 4 3	—	—	—
B.—Travelling and Incidental Expenses	70	107 14 11	—	—	37 14 11	—
C.—Apparatus and Chemical Equipment	700	513 7 7	186 12 5	—	—	—
TOTAL ...£	6,851	6,446 18 3	441 16 8	—	37 14 11	—
Surplus to be surrendered			£404 1 9			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	20	48 3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Revision of Establishment and reduction in cost of living Bonus, modified by employment of temporary additional Staff in connection with Beet Sugar analysis.

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

Extra Receipts.—The amount of these receipts is variable and uncertain.

The Account of the Vote for Revenue Department includes the sum of £786 approximately, in respect of the salaries, &c., of Officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
14th November, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	5,676	5,769 14 6	—	93 14 6
B.1.—Examiners, Superintendents, and Selection Boards (Civil Service Commission)	2,450	2,668 14 10	—	218 14 10
B.2.—Examiners, Superintendents, and Selection Boards (Local Appointments Commission)	1,060	258 13 4	801 6 8	—
C.1.—Incidental Expenses (Civil Service Commission)	430	702 1 4	—	272 1 4
C.2.—Incidental Expenses (Local Appointments Commission)	1,120	1,053 0 8	66 19 4	—
D.—Telegrams, Telephones, and other Incidental Expenses	150	319 5 2	—	169 5 2
TOTAL	10,886	10,771 9 10	868 6 0	753 15 10

Surplus to be surrendered ...

... £114 10 2

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	650	753 9 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to increase of Staff (£278), modified by savings of £184 due mainly to reduction of cost of living Bonus.

B.1. and C.1.—The number of examinations and the number of candidates were greater than anticipated.

B.2. and C.2.—Provision made for a general examination for Clerical appointments under Local Authorities was not availed of; in addition, a considerable saving arose from Subhead B.2. by reason of the services of members of Selection Boards being generally given free of charge.

The amount charged against Subhead B.2. includes a sum of £28 4s. 2d., in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

D.—Excess due mainly to the amount paid in fees to Doctors; there was an equivalent increase in the amount of Fees collected.

EXTRA REMUNERATION (exceeding £50).

From the Vote for Secondary Education a Clerical Officer of the Commission received £64, approximately, in respect of fees as Examiner.

The Accounts of other Departments include a sum of £625, approximately, in respect of salary, etc., of Officers on loan to the Local Appointments Commission.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

14th November, 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.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 Pre-Truce Damage ...	225,000	152,103 12 7	72,896 7 5	—
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	704,400	469,410 11 6	234,989 8 6	—
C.—Compensation for Damage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	40,000	11,072 10 8	28,927 9 4	—
D.—Expenses in connection with the Investigation, Defence and Discharge of Claims in respect of Damage to, or Loss of, Property between 21st January, 1919, and 12th May, 1923, inclusive ...	2,000	2,719 7 8	—	719 7 8
E.—Compensation under the Indemnity Act, 1924, for Damage to, or Loss of, Property, etc. ...	1,000	3,403 10 5	—	2,403 10 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Property Losses Compensation, 1916, Rebuilding Grants ...	6,780	451 0 8	6,328 19 4	--
Total ...£	979,180	639,160 13 6	343,142 4 7	3,122 18 1

Surplus to be surrendered ... £340,019 6 6

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	1,233 9 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. B. C. and F.—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.

D.—Expenditure cannot be accurately estimated.

E.—Excess due to the fact that substantial payments fell to be made in a few cases which had not come under notice when the Estimate was being framed.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

12th November, 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.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	3,730	3,429 10 2	300 9 10	—
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 ...	360	278 14 6	81 5 6	—
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 ...	787	786 13 8	6 4	—
TOTAL	£ 4,877	4,494 18 4		—
Surplus to be surrendered		...£	382 1 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision for the re-issue of uncashed Orders of previous years proved excessive.

B.—Savings due to the death of a person to whom an Award had been made.

NOTE.

In certain cases of Awards by the Compensation (Personal Injuries) Committee, the persons concerned were subsequently granted pensions under the Army Pensions Act, 1923, and the Military Service Pensions Act, 1924. In the period covered by this Account, pensions payable were abated by sums of £200 and £40, respectively, in two such cases.

J. J. McELLIGOTT,
Accounting Officer.

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

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	23,000	24,092 3 2	—	1,092 3 2
B.—Additional Allowances and Gratuities to Established Officers ...	23,300	37,985 13 11	—	14,685 13 11
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police) ...	138,000	107,151 3 0	30,848 17 0	—
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	29,000	4,180 3 8	24,819 16 4	—
E.—Compassionate Gratuities	2,000	1,662 9 5	337 10 7	—
F.—Extra Statutory Grants	80	300 0 0	—	220 0 0
G.—Injury Grants ...	800	1,295 0 2	—	495 0 2
H.—Salary of Medical Referee and occasional Fees to Doctors ...	125	105 0 0	20 0 0	—
I.—Payments to Registrars for Death Certificates and return of Pension Papers ...	10	10 4	9 9 8	—
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary ...	51,000	50,321 1 0	678 19 0	—

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	66,361	60,961 10 7	5,399	9 5	—	
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police	73,120	72,628 18 2	491	1 10	—	
M.—Repayment to British Government in respect of Civil Pensions	133,300	132,927 12 9	372	7 3	—	
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary	1,246,300	1,245,797 2 7	502	17 5	—	
TOTAL	1,786,435	1,739,447 8 9	63,480	8 6	16,492	17 3
Surplus to be surrendered ...			£46,987 11 3			
			Estimated.		Realized.	
Extra Receipts payable to Exchequer ...			£		£ s. d.	
			500		101 1 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—Excess due to the charge to these Subheads of a number of allowances which, had sittings of the Civil Service Committee (Compensation) taken place, would have fallen on Subheads C. and D. The incidence of mortality (affecting Subhead B.) was much higher than in previous years.

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

E., F., I. and L.—Expenditure cannot be estimated with any greater degree of accuracy.

G.—Expenditure cannot be accurately estimated. Excess due partly to the delay in submission of a claim in respect of payments made in the year 1926-27.

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

J., LL. M. and N.—Casual variation.

SUBHEAD F.—LIST OF EXTRA STATUTORY GRANTS. £

I.	A Civil Servant who had previously qualified in an unestablished capacity, for the grant of a compassionate gratuity died before qualifying for payment to his representatives of a gratuity under the Superannuation Act, 1909.—A gratuity of £70 was paid to his widow	...	...	70
II.	A member of the Garda Síochána was shot dead while on duty in Co. Clare in December, 1925. The deceased Garda, who was unmarried, contributed largely to the support of his father, to whom a gratuity of £100 was granted	...	...	100
III.	During raids on Garda Síochána Stations in November, 1926, a Sergeant was killed in the execution of his duty, and a Garda was so severely wounded that he subsequently died. Both men, who were unmarried, contributed to the support of their families, and gratuities of £50 and £80, respectively, were paid to their representatives	...	...	50 80
TOTAL				£300

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Repayments under Article 9 (6) of Garda Síochána Pensions Order, 1925	500	—
Repayment by a State Solicitor who, as Crown Solicitor, had received Compensation under Article 10 of the Treaty of 6th December, 1921	—	100 0 0
Fee forfeited in case of appeal against Superannuation	—	1 1 0
	£500	£101 1 0

EXTRA REMUNERATION (exceeding £50).

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 Revenue Department (No. 6) three ex-Officers of that Department received on re-employment in the period, respectively, £225, £225, and £219 5s. 6d.

From the Vote for Army Pensions (No. 65) three ex-members of the Royal Irish Constabulary received, respectively, in the period, £112 12s. 0d., £52 8s. 5d., and £23 15s. 0d. in respect of pensions awarded under the Military Service Pensions Acts.

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),
19th November, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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. ...	86,400	83,316 13 3	3,083	6 9	—	—
GROSS TOTAL ...£	86,400	83,316 13 3	3,083	6 9	—	—
			Surplus of Gross Estimate over Expenditure. £3,083 6 9			
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £143 18 9			
B.—Appropriations in Aid ...	3,150	3,006 1 3	Net Surplus to be surrendered. £2,939 8 0			
NET TOTAL ...£	83,250	80,310 12 0				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision made in respect of certain Government buildings in course of reconstruction was not required as they had not reached a stage of completion sufficient to warrant inclusion in the Valuation Lists.

B.—Difference due to the discharge in the previous year of one of the Agency Services claims estimated for, and to a slight overestimate in the case of other Agency Services.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

14th November, 1928.

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, 1928,
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	...	...	10,000	6,648 13 8	3,351 6 4	—
TOTAL	...	£	10,000	6,648 13 8		—
Surplus to be surrendered				... £	3,351 6 4	

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),
7th November, 1928.

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

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

TARIFF COMMISSION.

Account of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	800	175 19 6	624 0 6	—
B.—Travelling Expenses ...	250	107 1 6	142 18 6	—
C.—Incidental Expenses ...	600	176 4 4	423 15 8	—
TOTAL ... £	1,650	459 5 4		—
Surplus to be surrendered		... £	1,190 14 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure from this Vote depends mainly on the number and nature of the applications referred to the Tariff Commission by the Minister for Finance, and is consequently variable and uncertain.

A.—No Fees to Expert Advisers, etc., came in course of payment.

B. and C.—The greater number of the sittings of the Commission were held in Dublin, and for most of them official reporters were available.

NOTE.—The Account of the Vote for the Office of the Minister for Industry and Commerce includes a sum of £150 13s. 9d., in respect of salary, etc., of a Higher Executive Officer on loan to this Commission.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 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.

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, 1928, 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...	28,000	26,803 0 5	1,196	19 7	—	
B.—Expenses under the Representation of the People Act, 1918 :—						
Original ... £1,000						
Supplementary 1,800						
	2,800	2,784 8 3	15	11 9	—	
TOTAL :—						
Original ... £29,000						
Supplementary 1,800						
	£ 30,800	29,587 8 8			—	
Surplus to be surrendered		... £	1,212	11 4		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—It is not possible to estimate the requirements under this Subhead more accurately.

B.—Casual saving.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
14th November, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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) ...	5,300	5,300 0 0	—	—
D.—Research Grants to Students	720	714 5 10	5 14 2	—
TOTAL ...£	7,345	7,339 5 10	5 14 2	—
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	127 8 7	72 11 5	—
TOTAL ...£	1,750	1,677 8 7	72 11 5	—
GROSS TOTAL ...£	9,095	9,016 14 5		—
Surplus to be surrendered ...		£	78 5 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Casual saving.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
7th November, 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.

STATIONERY OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	£ 24,024	£ s. d. 22,287 14 4	£ s. d. 1,736 5 8	£ s. d. —
B.—Carriage and Transit ...	750	602 15 0	147 5 0	—
C.—Incidental Expenses ...	500	326 8 11	173 11 1	—
D.—Telegrams, Telephones ...	200	184 12 11	15 7 1	—
E.—Printing, Paper, Binding, for the Oireachtas ...	7,800	6,042 0 5	1,757 19 7	—
F.—Oireachtas Debates ...	7,800	5,986 1 0	1,813 19 0	—
G.—Printing, Paper, Binding, for <i>Iris Oifigiúil</i> ...	2,000	2,143 2 6	—	143 2 6
H.—Printing, etc. (Electoral Act, 1923, and Juries (Amendment) Act, 1924)	27,000	24,806 4 4	2,193 15 8	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	37,940	30,155 8 4	7,784 11 8	—
J.—Paper ...	34,600	32,392 13 7	2,207 6 5	—
K.—Miscellaneous Office Supplies ...	10,200	8,849 15 7	1,350 4 5	—
L.—Binding ...	9,500	8,723 16 4	776 3 8	—
M.—Books and Maps ...	4,100	3,098 4 7	1,001 15 5	—
GROSS TOTAL ...£	166,414	145,598 17 10	20,958 4 8	143 2 6
			Surplus of Gross Estimate over Expenditure. £20,815 2 2	
			Deficiency of Appropriations in Aid realized. £938 5 10	
			Net Surplus to be surrendered. £19,876 16 4	
Deduct :—		Estimated.	Realized.	
N.—Appropriations in Aid ...	29,125	28,186 14 2		
NET TOTAL ...£	137,289	117,412 3 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings were effected as a result of the reduction in the cost of living Bonus and vacancies in the technical and warehouse staffs. As against these savings, there were additions to estimated expenditure due to the necessity for the employment of payable overtime in excess of the amount provided and to increased payments to certain members of the warehouse staff under reorganization.
- B.—Savings following the introduction of the second motor van were greater than was anticipated.
- C.—The removal of warehouse stocks, for which provision was made in the Estimate, did not take place in the financial year. The savings were partially offset by increased expenditure on other items, chiefly Travelling (£34), and Advertising (£20).
- D.—Casual variation.
- E.—The reprinting and binding of Regulations, etc., issued since 1922, for which provision of £1,000 was made was not undertaken, while the number of Acts passed was less than was anticipated.
- F.—General Elections in June and September, 1927, considerably modified the estimated expenditure on Debates. (See also Subhead E.).
- G.—The excess was due to the insertion of additional notices under the Land Act, 1927, and was sanctioned in Department of Finance letter S. 60/14/28.
- H.—The effect of alterations in the Register of Electors was less than was anticipated.
- I.—The saving is almost entirely due to the fact that certain items of considerable volume did not materialise. Included in these are Patent Office printing (including a Journal), Census Reports, and Returns of Advances under the Land Acts.
- Favourable terms were secured under new contracts commencing in October, 1927.
- J.—Reduced printing charges directly affected this Subhead and account for the bulk of the saving. Purchases of paper were made at favourable prices.
- K.—It was found unnecessary to purchase typewriters and duplicators to the extent anticipated. Demands for replacements of other machinery were also low. Prices generally showed a slight decline on those ruling in previous years.
- L.—Saving was mainly due to the postponement of settlement of certain accounts for binding under a previous contract, the exact amount of which was in dispute.
- M.—Continued economy in the execution of demands and the co-operation of the Public Service generally is responsible for the saving.

N.—APPROPRIATIONS IN AID.

Nature of Receipt.	Estimated.	Realized.		
	£	£	s.	d.
(a) Premiums received for Agency for Sale of Government Publications	300	313	2	8
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	2,100	2,639	6	4
(c) Advertisements in Official Publications	2,400	1,493	19	0
(d) Sales of Waste	250	—	—	—
(e) Sales of Parchments and other Revenue Forms	2,600	2,028	2	4
(f) Miscellaneous Sales (Sales of old Typewriters, Duplicators, and other old Stores)	120	213	14	0
(g) <i>Iris Oifigiúil</i>	2,700	2,552	11	7
(h) Supplies to Repaying Departments	1,800	2,145	14	7
(i) Supplies to Local Authorities for Registration Purposes	15,815	15,920	14	5
(j) Commission on Supplies to Repaying Departments	1,040	879	9	3
TOTAL FOR APPROPRIATIONS IN AID ...	£29,125	£28,186	14	2

- (c) Considerable difficulty was experienced in securing orders for advertisements and certain receipts normally proper to the year were not brought to account until after its close.
- (d) The waste is sold by the Post Office, but no receipts were transferred owing to the existence of certain counter-claims in regard to which a decision was not reached during the year.
- (f) Anticipations were exceeded in regard to the number of machines, etc., sold and the prices obtained.
- (j) The amount of commission received during the year varies with the expenditure on special supplies (Suspense Account payments) and issues from stock (Appropriations in Aid). The amount of the former was less than anticipated.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1928.

	£	s.	d.
Paper	16,345	8	2
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	8,255	5	3
	£24,600	13	5

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

NOTES.

Subhead J.—40,000 machine cards for use in connection with the tabulating of Returns were supplied at a cost of £14 10s. 0d. to replace a similar quantity which had been incorrectly punched and thus rendered useless (Finance S. 49/1/26).

Subhead J.—A quantity of miscellaneous paper valued at £31 13s. 3d. was deemed unfit for use, and the value was written off (Finance S. 49/11/28).

Subheads I. and J.—A stock of forms valued at £20 12s. 0d. in connection with the County Court Appeals Act, 1924, became obsolete, and the amount was written off. (Finance S. 49/10/28).

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,

30th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	37,502	34,239 17 11	3,262	2	1	—		
B.—Travelling Expenses ...	4,800	4,314 11 0	485	9	0	—		
C.—Incidental Expenses ...	130	129 19 1		11		—		
D.—Telegrams and Telephones	140	124 14 3	15	5	9	—		
GROSS TOTAL £	42,572	38,809 2 3	3,762	17	9	—		
			Surplus of Gross Estimate over Expenditure. £3,762 17 9					
			Surplus of Appropriations in Aid realized. £53 19 6					
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>						
E.—Appropriations in Aid ...	6,795	6,848 19 6	Total Surplus to be surrendered.					
NET TOTAL £	35,777	31,960 2 9	£3,816 17 3					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are attributable to retirements, unfilled vacancies (blocked by Staff on loan from the Ordnance Survey Department), and a decrease in the cost of living Bonus.
- B.—The applications for revision of Valuation, upon the number and location of which this expenditure is very largely dependent, do not reach the Department until between seven and nine months after the Estimate has been prepared, and an accurate forecast of the cost is, therefore, not feasible.
- 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 somewhat more than expected.

	Estimated.	Realized.	
	£	£	s. d.
Proportion of cost payable by the several County Councils under Act 37 & 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Ireland, Order, 1899	6,295	6,295	0 0
Estimated amount of Receipts from Fees payable under 23 Vict., c. 4, s. 9, and of Miscellaneous Receipts ...	500	553	19 6
TOTAL	£6,795	£6,848	19 6

NOTE.—Salaries amounting to £1,424 14s. 4d. were paid out of the Ordnance Survey Vote to seven officers on loan to the Valuation and Boundary Survey Department.

J. C. GREGG,

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

VALUATION OFFICE, DUBLIN,
30th October, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	48,551	45,104 0 6	3,446 19 6	—
B.—Travelling Expenses ...	650	514 10 4	135 9 8	—
C.—Stores, &c. ...	1,700	1,664 14 1	35 5 11	—
CC.—Photographic Equipment ...	500	383 0 0	117 0 0	—
D.—Incidental Expenses ...	200	170 3 2	29 16 10	—
GROSS TOTAL ...£	51,601	47,836 8 1	3,764 11 11	—
			Surplus of Gross Estimate over Expenditure. £3,764 11 11	
			Surplus of Appropriations in Aid realized. £148 12 8	
<i>Deduct :—</i>	Estimated.	Realized.		
E.—Appropriations in Aid ...	2,500	2,648 12 8	Total Surplus to be surrendered. £3,913 4 7	
NET TOTAL ...£	49,101	45,187 15 5		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly attributable to the decrease in the cost of living Bonus and to retirements and unfilled vacancies.
 B.—There were fewer transfers of Field Sections than provided for.
 CC.—The cost of providing the requisite photographic equipment was less than anticipated.
 D.—The expenditure on postage, telephones, and carriage of stores was lower than anticipated.
 E.—Appropriations in Aid.—The receipts were somewhat in excess of expectations.

NOTES.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £51 14s. 3d., together with cost of living Bonus of £38 17s. 9d.

Salaries paid out of this Vote to Officers lent to certain other Departments, as indicated, were as follows :—The Land Commission (14 officers) £2,589 13s. 7d.; the Land Registry (9 officers) £1,791 13s. 2d.; the Valuation Department (7 officers) £1,424 14s. 4d.; the Department of Agriculture (1 officer) £11 7s. 11d.; and the Quit Rent Office (1 officer) £199 11s. 6d.

An Officer of the Ordnance Survey Department, on loan to the Land Commission, received £32 13s. 0d. out of the Vote for the Land Commission.

Special work done for other Public Departments during the year cost £1,545 while the value of maps supplied to various Departments was £3,788, no repayment being made in either case.

J. C. GREGG,

*Director,
Accounting Officer.*

VALUATION OFFICE, DUBLIN,
30th October, 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.

SRÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

SUPPLEMENTARY AGRICULTURAL GRANT

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
compared with the Sum Granted, for the increase of the
AGRICULTURAL GRANT [Local Government (Rates on Agri-
cultural Land) Act, 1925].

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Supplementary Agricultural Grant	599,011	599,011	—	—
TOTAL ...	£ 599,011	599,011	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
7th November, 1928.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928 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.—Attorney-General and Staff	8,281	8,215 9 2	65 10 10	—
B.—State Solicitors ...	31,707	31,145 16 10	561 3 2	—
C.—Under Sheriffs ...	5,200	5,108 5 9	91 14 3	—
D.—Prosecutors, etc. :— Original ... £11,500 Supplementary 500	12,000	10,242 3 7	1,757 16 5	—
E.—Fees to Counsel ...	9,000	8,608 0 0	392 0 0	—
F.—General Law Expenses :— Original ... £4,000 Supplementary 1,000	5,000	5,667 13 5	—	667 13 5
G.—Expenses of Litigation about Dáil Funds :— Original ... £ 4,500 Supplementary 24,600	29,100	28,961 9 4	138 10 8	—
H.—Defence of Public Officials	400	109 11 6	290 8 6	—
GROSS TOTAL :— Original ... £74,588 Supplementary 26,100	100,688	98,058 9 7	3,297 3 10	667 13 5
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,629 10 5	
I.—Appropriations in Aid ...	1,200	2,340 9 6	Surplus of Appropriations in Aid realized. £1,140 9 6	
NET TOTAL :— Original ... £73,388 Supplementary 26,100	£ 99,488	95,718 0 1	Total Surplus to be surrendered. £3,769 19 11	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			1,020	11,719 9 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction in Bonus modified to some extent by adjustments in the salaries of the subordinate Staff.
- B.—Savings due to (1) reduction in Bonus, (2) vacancies in the Clerical Staff for short periods, (3) the provision made for scrivenery and other items being slightly excessive, and (4) the merging of the offices of State Solicitor for the City and County of Limerick at a consolidated salary of £750 per annum. These savings were modified by the payment of a gratuity of £600 to the Chief State Solicitor on foot of the exceptional duties of his office during the years 1922-1926.
- C.—During the year the Office of Under Sheriff for the City of Waterford became vacant and the duties were transferred to the County Registrar under the provisions of Section 54 of the Court Officers Act, 1926.
- D.—Owing to delay in certification, a number of claims by County Councils for recoupment did not come in course of payment until after the close of the financial year, the resulting saving being offset by an increase in other witnesses' expenses met out of this Subhead.
- E. and H.—Expenditure variable and uncertain.
- F.—The requirements for taxed costs proved to be more than was anticipated.
- G.—Casual variation.
- I.—These receipts fluctuate considerably and can only be roughly estimated. The amount received in the second half of the year was twice that for the first half and included some abnormal amounts.

NOTE.—By authority of the Minister for Finance (398/641 (2) and 398/840 (2)) costs awarded to the Minister in connection with claims under the Damage to Property Compensation) Act, 1923, were waived to the amount of £9 0s. 6d.

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 1926-27	800	800	0	0
Amount received in full repayment of deposit of \$50,000 made in U.S.A. in connection with Dáil Funds Litigation:—				
Capital	—	10,388	2	1
Interest	220	529	1	3
Refund of Overpayment	—	2	6	4
	£1,020	£11,719	9	8

EXTRA REMUNERATION (exceeding £50).

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of £77 14s. 5d. in respect of Military Service Pension.

Two Clerical Officers (£70-£200) received from this Vote sums of £58 18s. 7d. and £56 7s. 4d. in respect of overtime in the Chief State Solicitor's Department. See also explanation under Subhead B.

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. Carlow	...	...	...	...	100	0	0
Co. Clare	...	...	...	...	112	9	0
Cork Borough	...	...	...	...	181	6	0
Dublin Borough	...	...	...	...	1,005	6	0
Co. Kilkenny	...	...	...	...	284	6	0
Co. Leix	...	...	...	...	119	11	0
Co. Limerick	...	...	...	...	127	16	0
Limerick Borough	...	...	...	...	111	3	0
County Longford	...	...	...	...	112	16	0
Co. Louth	...	...	...	...	248	6	0
Co. Mayo	...	...	...	...	304	11	0
Co. Meath	...	...	...	...	126	3	0
Co. Westmeath	...	...	...	...	246	4	0

The Accounts of other Departments include a sum of approximately £67 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 December, 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.

HAULBOWLINE DOCKYARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for Expenses in connection with HAULBOWLINE DOCKYARD.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Dockyard Maintenance ...	14,620	13,533 8 6	1,086 11 6	—	—	—
B.—Ship Repairing Work ...	100	363 14 2	—	—	263 14 2	2
C.—Fuel, Light and Water ...	2,180	3,198 6 2	—	—	1,018 6 2	2
TOTAL ...	£ 16,900	17,095 8 10	1,086 11 6	1,282 0 4		

Excess of Expenditure over Estimate ... £195 8 10

Estimated. Realized.

	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer ...	100	0	0	346	12	8

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

A.—Mainly due to occurrence of vacancies in Staff which remained unfilled, and to economies effected in working.

B.—The amount of work ordered by outside firms was greater than anticipated.

C.—Due to the high cost and low efficiency of Continental coal taken over from the Department of Industry and Commerce.

P. HANSON,

Accounting Officer.

OFFICE OF PUBLIC WORKS,
15th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for Grants in Aid of the Expenses of UNIVERSITY INSTITUTIONS, including Grants under the IRISH UNIVERSITIES ACT, 1908, and the LAND ACT, 1923, 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, and Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926	134,000	134,000	—	—
B.—Additional Annual Grant under Section 7 (7) of the Irish Universities Act, 1908	16,000	16,000	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000	—	—
TOTAL £	153,000	153,000	—	—

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer ...	—	3,892	6	0

These receipts, representing the proceeds of the sale of premises formerly occupied by the National University of Ireland, were not contemplated when framing the Estimate.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
14th November, 1928.

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, 1928,
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 Éireann (Section 1 Beet Sugar (Subsidy) Act, 1925) :—				
Original ... £198,000				
Supplementary 67,500				
	265,500	265,500 0 0	—	—
TOTAL ... £	265,500	265,500 0 0	—	—

J. J. McELLIGOTT,
Accounting Officer.

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

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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	4,146	3,844 12 9	301 7 3	—
B.—Incidental Expenses ...	30	14 10 5	15 9 7	—
TOTAL ...£	4,176	3,859 3 2		—
Surplus to be surrendered		... £	316 16 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to reduction of cost of living Bonus and a vacancy on the establishment.

B.—Expenditure cannot be estimated more accurately.

The Account of the Vote for Ordnance Survey (No. 24) includes the sum of £199 11s. 6d. 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),

14th November, 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.

DEPARTMENT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
 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	27,984	25,468 6 2	2,515 13 10	—
AA.—Film Censorship ...	1,418	1,387 0 1	30 19 11	—
B.—Travelling and Subsistence ...	200	84 3 2	115 16 10	—
C.—Incidental Expenses ...	410	82 2 8	327 17 4	—
D.—Telegrams and Telephones	454	295 15 4	158 4 8	—
E.—Expenses of Winding up Affairs of late Dáil Éireann Courts	20	12 10 0	7 10 0	—
TOTAL£	30,486	27,329 17 5		—
Surplus to be surrendered		... £	3,156 2 7	

Estimated. Realized.

Extra Receipts payable to Exchequer—

Miscellaneous £ 166 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Vacancies remained unfilled, and there was a fall in the cost of living Bonus.

AA.—Saving on the sum (£100) provided for additional Staff, and a fall in the cost of living Bonus.

B.—Variable nature of service. Travelling was below normal. Expenditure under this head includes a sum of £9 5s. 6d. in respect of expenses incurred by an official of this Department in attending as a witness in Court proceedings in London. Recovery of the amount has not been found possible, and it has been decided to take no further action. (Department of Finance minute F. 115/23/27 of 24th November, 1928).

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

D.—Variable nature of service.

E.—Estimate largely conjectural.

EXTRA REMUNERATION (exceeding £50).

From the Vote for Army Pensions, two Clerical Officers received £42 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 £23 13s. 3d. in respect of allowance as Acting Immigration Officer. A Clerical Officer received a Royal Irish Constabulary Pension of £181 7s. 0d. in addition to a sum of £7 8s. 2d. from this Vote for overtime.

This Account includes a sum of approximately £300 in respect of salaries, etc., of Staff on loan to other Departments.

The Accounts of other Departments include a sum of approximately £1,145 in respect of salaries, etc., of Staff on loan to this Department.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

30th November, 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

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.	
A.—Salaries, Wages, and Pay	1,388,786	1,371,498 4 9	17,287 15 3	—	—	
B.—Allowances	74,001	74,579 5 11	—	578 5 11	—	
C.—Subsistence Allowances ...	6,000	5,476 9 3	523 10 9	—	—	
D.—Locomotion Expenses ...	52,000	56,754 0 4	—	4,754 0 4	—	
E.—Clothing and Equipment	48,257	52,044 13 11	—	3,787 13 11	—	
F.—Furniture, Barrack Bedding and Bedsteads ...	3,981	3,363 8 10	617 11 2	—	—	
G.—Barrack Maintenance ...	400	370 17 5	29 2 7	—	—	
H.—Transport	5,556	7,220 7 8	—	1,664 7 8	—	
I.—Fuel, Light and Water ...	17,550	17,829 9 6	—	279 9 6	—	
K.—Law Expenses	394	384 16 4	9 3 8	—	—	
L.—Medical Expenses	7,840	7,513 9 0	326 11 0	—	—	
M.—Escort and Conveyance of Children to Industrial Schools and Places of Detention	500	369 0 2	130 19 10	—	—	
N.—Telegrams and Telephones	15,435	13,892 9 2	1,542 10 10	—	—	
O.—Compensation	200	11 0 0	189 0 0	—	—	
P.—Incidental Expenses ...	2,160	2,329 1 5	—	169 1 5	—	
PP.—Losses	—	199 13 11	—	199 13 11	—	
GROSS TOTAL ...£	1,623,060	1,613,836 7 7	20,656 5 1	11,432 12 8		
			Surplus of Gross Estimate over Expenditure. £9,223 12 5			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,058 14 3			
Q.—Appropriations in Aid ...	53,195	55,253 14 3	Total Surplus to be surrendered. £11,282 6 8			
NET TOTAL ...£	1,569,865	1,558,582 13 4				
			Estimated.	Realized.		
Extra Receipts payable to Exchequer	£	£ s. d.	100	1,197 7 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Authorized strength not maintained.
- B.—Number of marriages involving payment of Rent Allowance to men for whom Public Quarters were not available greater than anticipated. Excess sanctioned by Department of Finance minute S. 60/8/28, dated 28th November, 1928.
- C.—Estimated as closely as possible.
- D.—Payments to Officers of mileage allowance for use of privately owned cars on duty were higher than anticipated. Excess sanctioned by Department of Finance minute S. 60/8/28, dated 28th November, 1928.
- E.—Supplies for issue in 1928-29 to the value of £6,904 3s. 10d. were obtained and paid for in 1927-28 in accordance with a recommendation of the Committee on the Relief of Unemployment. Excess on Subhead sanctioned by Department of Finance minute S. 9/7/28, dated 26th November, 1928.
- F.—Army Surplus Stores purchased at lesser rates than would have been paid to public contractors, and a certain claim not presented within the year
- G.—Estimated as closely as possible.
- H.—Advances to Officers for purchase of cars were necessary to a greater extent than anticipated, and ten motor cycle combinations not provided for in Estimates were purchased during the year. Department of Finance minutes S. 13/15/28, dated 15th March, 1928, and S. 60/8/28, dated 28th November, 1928.
- I.—New charges not anticipated when Estimates were framed became payable during the year. Excess sanctioned by Department of Finance minute S. 60/8/28, dated 28th November, 1928.
- K.—Variation in Bonus.
- L.—Estimated as closely as possible.
- M.—Estimate conjectural.
- N.—Progress in installation of new telephones less than anticipated, and fewer telegrams sent on official business.
- O.—Estimate conjectural.
- P.—Estimated as closely as possible. Excess sanctioned by Department of Finance minute S. 60/8/28, dated 28th November, 1928.
- PP.—The charge under this Subhead represents the sum embezzled by an Officer who absconded in January, 1927, with portion of the pay of a Depot Company of which he was in charge. £3 6s. 8d. of the amount shown was recovered by withholding the balance of pay due to the defaulting Officer.
- The pay of the men concerned was advanced from a non-official source to which it was refunded in August, 1927, under sanction of Department of Finance minute S. 13/23/27, dated 12th May, 1927.
- 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.	2,500	3,154	6	8
Payments for Services rendered by the Police	1,700	2,191	12	0
Repayments in respect of loss of property or damage to stores, etc.	150	266	11	9
Proceeds of sale of Forfeited Property and cast Uniforms	250	2,122	17	7
Police Rate (Dublin Metropolitan Area)	39,000	37,980	3	10
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	5,000	5,291	11	6
Fines (Dublin Metropolitan District Court)	4,200	3,789	5	4
Publicans', Pedlars' and Chimney Sweepers' Fees (Dublin Metropolitan Area)	395	457	5	7
TOTAL	£53,195	£55,253	14	3

GÁRDA SÍOCHÁNA REWARD FUND, 1927-28.

The appended statement shows the total receipts, proper to the Fund, which were credited in the year 1927-28; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1928.

	£	s.	d.		£	s.	d.
Balance from previous year	9,537	18	8	Payments during the year			
				1927-28	2,928	4	1
Total amount credited in							
the period 1st April,				Balance at 31st March, 1928	9,472	19	8
1927, to 31st March,							
1928	2,863	5	1				
	£12,401	3	9		£12,401	3	9

ÉINRÍ Ó FRIGHIL,

30th November, 1928.

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, 1928, compared with the Sum Granted, for the Expenses of the GENERAL PRISONS BOARD and of the Establishments under their Control, the REGISTRATION OF HABITUAL CRIMINALS, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT MENTAL HOSPITALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OFFICE OF GENERAL PRISONS BOARD.						
A.—Salaries, Wages, and Allowances ...	8,747	7,964 14 11	782	5 1	—	—
B.—Travelling and Incidental Expenses ...	250	142 15 1	107	4 11	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers, including Uniform ...	75,700	69,407 8 3	6,292	11 9	—	—
D.—Victualling ...	12,500	9,491 9 3	3,008	10 9	—	—
E.—Clothing, Bedding, Furniture, &c. ...	3,950	2,822 19 3	1,127	0 9	—	—
F.—Medicines, Surgical Instruments, &c. ...	300	297 9 4	2	10 8	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c. ...	10,000	7,746 10 0	2,253	10 0	—	—
H.—Rent, &c. ...	240	204 0 4	35	19 8	—	—
I.—Escort and Conveyance ...	8,000	5,270 7 5	2,729	12 7	—	—
J.—Ordinary Repairs ...	2,400	1,988 9 8	411	10 4	—	—
K.—Fine Fund ...	10	10 0 0	—	—	—	—
L.—Travelling and Incidental Expenses ...	1,090	783 3 10	306	16 2	—	—
M.—Telegrams and Telephones	387	364 16 7	22	3 5	—	—
N.—Maintenance of Children of Female Prisoners ...	43	52 0 0	—	—	9	0 0
O.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	9,500	7,888 0 1	1,611	19 11	—	—
P.—Gratuities to Prisoners ...	450	427 5 11	22	14 1	—	—
Q.—Contributions to Discharged Prisoners' Aid Societies	100	60 0 0	40	0 0	—	—
Q.1.—Alterations at Mountjoy and Portlaoighise Prisons ...	—	416 13 11	—	—	416	13 11
GROSS TOTAL £	133,667	115,338 3 10	18,754	10 1	425	13 11
			Surplus of Gross Estimate over Expenditure. £18,328 16 2			
			Surplus of Appropriations in Aid realized. £1,622 13 4			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid ...	3,500	5,122 13 4	Total Surplus to be surrendered. £19,951 9 6			
NET TOTAL £	130,167	110,215 10 6				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of Prisoners	...	880
Actual daily average number of Prisoners	...	800

- A.—Retirement of Vice-Chairman, and Bonus fluctuation.
- B.—Travelling duties performed during the year were less than provided for.
- C.—Bonus fluctuation and vacancies left unfilled.
- D., E. and F.—Reduction in number of prisoners.
- G.—Fall in prices of coal greater than anticipated. Supplies under this Subhead are made by the Office of Public Works and Department of Posts and Telegraphs at prices arranged by those Departments.
- H.—Moiety of Rent payable out of Cork—Sunday's Well—Prison (£30) and Rates out of Kilmainham Cottages (£5), which were provided for, not paid.
- I.—Estimate based on figures for 1925-26, which were the best available when estimate was framed, proved excessive. The main portion of the expenditure under this Subhead is defrayed from the Garda Síochána Vote in the first instance, and repaid to that Vote subsequently.
- J.—Estimated as closely as possible.
- K.—No variation.
- L.—Transfers of officers fewer than anticipated.
- M.—Casual variation.
- N.—Underestimated. Department of Finance letter S.60/30/28 of 10th November, 1928.
- O.—Estimate based on figures furnished by Mental Hospitals and is outside the Board's control.
- P.—Estimated as closely as possible.
- Q.—No payments made to the Borstal Association during the year.
- Q.1.—Special provision made after estimate was framed for (1) Military Guard Room at Portlaoighise Prison, and (2) completion of electric light installation at Mountjoy Male Prison. Department of Finance letters S.44/7/27 of 29th September, 1927, S.44/4/24 of 23rd January, 1928, and S.60/30/28 of 10th November, 1928.
- R.—More favourable contracts and profits arising therefrom than anticipated.

ÉINRÍ Ó FRIGHIL,
Chairman and Accounting Officer.

OFFICE OF GENERAL PRISONS BOARD,
26th November, 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.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. Cr.
for the Year ended 31st March, 1928.

	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, 1927	493	10 4	6,552	11 11	7,046	2 3	...	804	19 8	17,970	10 5	18,775	10 1
Purchases, 1927-28	298	14 11	15,742	3 4	16,040	18 3	*Stocks in hand, 31st March, 1928.	573	17 0	6,871	8 10	7,445	5 10
Profit ...	586	11 5	2,547	4 0	3,133	15 5							
£	1,378	16 8	24,841	19 3	26,220	15 11	£	1,378	16 8	24,841	19 3	26,220	15 11

* Viz.:—Manufactory Materials, £4,971 14s. 1d. . Manufactured Goods, £1,186 7s. 6d. ; Tools, £1,287 4s.3d.

RECONCILIATION WITH CASH ACCOUNT.

	£		s.	d.		£		s.	d.
To Increase of Stocks	399 3 7	By Decrease of Outstanding Debts due to Manufacturing Department:—	From	...	£3,126	1 7
						*To	...	1,954	16 8
									1,171 4 11
Excess of Cash Receipts over Payments	4,352 16 11	By Increase of Outstanding Debts due by the Manufacturing Department:—	From	...	£2,515	10 5
						†To	...	2,962	10 7
					Profit as above	...	...	...	447 0 2
								...	3,133 15 5
									£4,752 0 6

* Viz.:—Public Departments, £1,844 17s. 10d.; Other Persons, £109 18s. 10d.

† Viz.:—Public Departments, £2,595 11s. 3d.; Other Persons, £366 19s. 4d.

EINRI Ó FRIGHIL *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for such of the Salaries and Expenses of the DISTRICT COURT as are not charged on the Central Fund or on the District Court Clerks Fund (The Courts of Justice Act, 1924, Sections 70 and 76 ; Court Officers Act, 1926, Section 49).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, Wages, and Allowances	8,349	7,173 4 10	1,175	15	2	—		
B.—Travelling and Subsistence	6,589	5,751 17 8	837	2	4	—		
C.—Transfer Expenses ...	100	—	100	0	0	—		
D.—Incidental Expenses ...	100	23 13 2	76	6	10	—		
TOTAL ...£	15,138	12,948 15 8				—		
Surplus to be surrendered ...			£	2,189	4 4			

Extra Receipts payable to Exchequer :—

Estimated. Realized.

Fees received in Dublin Metropolitan District Court

£ — £ s. d.
1,466 1 0

The sum of £1,466 1s. 0d. represents the amount of fees collected in cash in the Metropolitan area under the District Court (Fees) Order, 1926.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies in the Dublin Metropolitan District Court remained unfilled, there was a fall in Bonus payable on salaries, and there was a saving in amount provided for Deputies for District Justices during illness.
- B.—The proposed revision of the commuted travelling allowances payable to District Justices did not take place during the year.
- C.—No transfers were carried out during the year.
- D.—Variable nature of service. No advertisements were inserted in the press during the year.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

30th November, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928. compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT AND HIGH COURT OF SAORSTÁT EIREANN as are not charged on the Central Fund (Court Officers Act, 1926); and to defray the Salaries and Expenses of CIRCUIT COURT APPEALS COMMISSIONERS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
SUPREME COURT AND HIGH COURT OF JUSTICE.						
A.—Salaries, Wages, and Allowances	60,415	56,331 0 0	4,084	0 0	—	—
B.—Incidental Expenses	200	86 9 5	113	10 7	—	—
C.—Telegrams and Telephones	235	176 8 8	58	11 4	—	—
D.—Compensation to District Probate Registrars	214	184 14 2	29	5 10	—	—
E.—Bankruptcy Costs of Official Assignee	120	—	120	0 0	—	—
F.—Stenography (Central Criminal Court)	600	238 7 4	361	12 8	—	—
CIRCUIT COURT APPEALS COMMISSIONERS.						
G.1.—Salaries	3,000	5,822 10 10	—	—	2,822	10 10
G.2.—Miscellaneous Expenses	500	884 9 9	—	—	384	9 9
GROSS TOTAL	£ 65,284	63,724 0 2	4,767	0 5	3,207	0 7
		Estimated.	Surplus of Gross Estimate over Expenditure. £1,559 19 10			
		Realized.	Surplus of Appropriations in Aid realized. £1,112 1 3			
<i>Deduct :—</i>			Total Surplus to be surrendered. £2,672 1 1			
H.—Appropriations in Aid	3,710	4,822 1 3				
NET TOTAL	£ 61,574	58,901 18 11				

Extra Receipts payable to Exchequer :—	Estimated.	Realized.		
	£	£	s.	d.
Repayment by British Government of the cost of clerical assistance rendered to the Custodian of Enemy Property in Ireland in period to 31st March, 1927	—	90	4	7
Lunacy Fees	—	2,738	7	9
		<u>£2,828 12 4</u>		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies remained unfilled, and there was a fall in the cost of living Bonus.
- B.—Expenditure under this head was below normal.
- C.—Expenditure on Telegrams was less than was anticipated.
- D.—A District Probate Registrar died during the year.
- E.—Estimate conjectural.
- F.—Arrangements to reduce expenditure under this head were put into operation in the second half of the year, and expenditure in the earlier part of the year was below normal.
- G.1. and G.2.—It was estimated that the hearing of Circuit Court Appeals would not occupy a longer period than sixteen weeks, but this estimate proved to be very considerably less than was necessary. Department of Finance sanction has been obtained to meet the excess expenditure under these Subheads out of savings on other Subheads of the Vote (Department of Finance minute E. 19/2/27, dated 20th November, 1928).

H.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Bankruptcy : Percentages	3,700	4,822	1	3
Land Judge's Office : Duty on Estates	10			
	<u>£3,710</u>	<u>£4,822</u>	<u>1</u>	<u>3</u>

EXTRA REMUNERATION (exceeding £50).

Two District Probate Registrars who are paid by fees, received sums of £93 and £48 respectively, in addition to compensation for loss of fees paid out of Subhead D. of this Vote. A Junior Clerk received £222 3s. from the Vote for the Office of the Minister for Industry and Commerce and in respect of Bonus on this amount he was paid a sum of £50 16s. 9d. from this Vote. From the Vote for the Revenue Department a Junior Clerk received £613 16s. 9d. for services in that Department. The Stenographers to the Central Criminal Court received £265 1s. 8d. from the Circuit Court Officers Vote.

This Account includes a sum of approximately £1,430 in respect of Staff on loan to other Departments.

EÍNIRÍ Ó FRIGHIL,

Accounting Officer.

24th November, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	29,336	26,959 16 3	2,376 3 9	—
B.—Incidental Expenses ...	885	861 4 11	23 15 1	—
C.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922	300	198 14 6	101 5 6	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances	19,339	17,597 17 1	1,741 2 11	—
E.—Incidental Expenses ...	100	77 17 0	22 3 0	—
F.—Transcription of Memorials	1,970	1,742 6 5	227 13 7	—
TOTAL ... £	51,930	47,437 16 2		—
Surplus to be surrendered£				
			4,492 3 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Vacancies remained unfilled and there was a fall in the cost of living Bonus.

B.—Variable nature of service.

C.—The estimate for this service was necessarily conjectural.

D.—Vacancies remained unfilled and there was a fall in the cost of living Bonus.

E.—Variable nature of service.

F.—Vacancy in typist staff remained unfilled and there was a fall in the cost of living Bonus.

EXTRA REMUNERATION (exceeding £50).

Two Copyists (35s.—2s.—55s. per week), two Clerks, unestablished (30s.—32s. 6d. per week) and two Messengers (25s.—1s.—29s. per week) received British Army Pensions of £88, £88 5s. 5d., £87 19s. 4d., £92 10s. 0d., £54 and £67 14s. 4d., respectively.

From the Vote for Army Pensions, one Clerk, unestablished (30s.—32s. 6d. per week) received £81 in respect of a Military Service Pension.

This Account includes a sum of approximately £673 in respect of staff on loan to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,932 in respect of staff on loan to the Land Registry.

ÉINRÍ Ó FRIGHIL,

Accounting Officer.

20th November, 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

CIRCUIT COURT OFFICERS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for the Salaries, Allowances and Expenses of CIRCUIT COURT OFFICERS, certain Local Registering Authorities and Temporary Circuit Court Judges ; 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, Wages, and Allowances ...	76,781	71,091 12 10	5,689 7 2	—
B.—Travelling, etc., Expenses	8,100	3,526 14 6	4,573 5 6	—
C.—Expenses of Revision ...	230	210 0 0	20 0 0	—
D.—Incidental Expenses ...	2,550	822 5 8	1,727 14 4	—
E.—Telegrams and Telephones	500	161 2 9	338 17 3	—
GROSS TOTAL ...£	88,161	75,811 15 9	12,349 4 3	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £12,349 4 3	
F.—Appropriations in Aid ...	17,635	16,786 3 8	Deficiency of Appropriations in Aid realized. £848 16 4	
NET TOTAL ...£	70,526	59,025 12 1	Net Surplus to be surrendered. £11,500 7 11	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£ s. d.
			—	2 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving on this Subhead was due to (a) the fall in cost of living Bonus, (b) the fact that the services of Assistant Temporary Circuit Judges were not availed of to the extent anticipated, and (c) to the adoption during the year of revised terms of employment and remuneration for Stenographers.
- B.—The travelling expenses incurred by Assistant Temporary Circuit Judges and by County Registrars in connection with Revision Sessions were not as great as expected.

C.—The provision made for the hearing of Appeals under Section 16 of the Electoral Act, 1923, was not required.

D.—No data were available to enable an accurate forecast being made in connection with expenditure arising from Registration work. In the light of the experience gained in 1927-28 an appreciable reduction was made in the provision for this Subhead in 1928-29.

E.—The telephone service provided for did not come into operation until near the close of the financial year.

F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Jurors' Lists	5,300	4,559 12 4 (a)
Voters' Lists	10,000	9,344 10 8
Bankruptcy Fees	225	197 1 10
Publicans' Licences—Fees ...	1,600	1,600 0 0
Execution of Court Orders ...	500	1,084 18 10 (b)
Miscellaneous	10	—
	£17,635	£16,786 3 8

(a) The considerable fall in these receipts was due to the operation of the Juries Act, 1927.

(b) It was not possible to forecast these receipts with any degree of accuracy.

In one County the amount of expenditure properly incurred in respect of Registration work has been in dispute, and as agreement had not been reached on the date of this Account it was not possible to include in that case the figures for receipts and expenditure which would ordinarily be included.

EXTRA REMUNERATION (exceeding £50).

From the Vote for the Supreme Court and High Court of Justice a Stenographer received £238 7s. 4d. as Stenographer to the Central Criminal Court.

The Account of the Vote for the Office of the Minister for Industry and Commerce includes the sum of £72 16s. 2d. in respect of an Officer on loan to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

30th November, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	5,921	5,550 13 7	370 6 5	—
B.—Incidental Expenses ...	70	89 5 8	—	19 5 8
TOTAL ...£	5,991	5,639 19 3	370 6 5	19 5 8
Surplus to be surrendered			£351	0 9

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 (£50); (2) non-filling of vacancy in the post of Second Class Searcher, which occurred on 20th June, 1927, (£65); (3) casual and fractional excess of Vote over Expenditure (£4); (4) the Vote for Lower Clerical Officers was exceeded by £6, owing to the assignment to the Record Office of an Officer in March, 1928, in place of one on loan to the Department of Finance (not provided for in Estimate); (5) saving on Bonus owing to vacancies as above and to fall in the rate (£257).

B.—Excess expenditure owing to purchase of Sarsfield-Vesey Manuscripts for a sum of £40 (Sanctioned by Department of Finance minute S. 46/1/28 of 10th January, 1928). But for this there would have been a saving of £21 on this Subhead, due to the non-transfer of Records from County Registrars' Offices. Sanction for the excess expenditure was conveyed in Department of Finance minute S. 60/17/28 of 14th April, 1928.

EXTRA REMUNERATION (exceeding £50).

A Lower Clerical Officer, on loan to the Department of Finance, received a special allowance from that Department amounting to £54 19s. 4d. Bonus on allowance was paid by the Public Record Office.

JAMES F. MORRISSEY,

Accounting Officer.

26th October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	3,186	3,085 17 5	100 2 7	—
B.—Law Costs	40	72 2 2	—	32 2 2
C.—Travelling and Incidental Expenses, including Telegrams and Telephones	40	26 11 7	13 8 5	—
GROSS TOTAL ...£	3,266	3,184 11 2	113 11 0	32 2 2
			Surplus of Gross Estimate over Expenditure. £81 8 10	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. 14s. 2d.	
D.—Appropriations in Aid ...	48	48 14 2		
NET TOTAL ...£	3,218	3,135 17 0	Total Surplus to be surrendered. £82 3 0	

Estimated. Realized.

Extra Receipts payable to Exchequer

£	£
40	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to reduction in cost of living Bonus.

B.—Costs paid to Commissioners' Solicitor. This sum includes Costs for two previous years which were unpaid owing to delay in discharging queries and to recasting of system of furnishing Bills of Costs. Excess sanctioned by Department of Finance letter of the 28th July, 1927, No. S. 200/13/27.

C.—Expenditure cannot be accurately foreseen.

EXTRA REMUNERATION (exceeding £50).

From the Vote for National Gallery the Secretary received £150 for acting as Director, Bonus on this amount being paid by this Department.

NOTE.—The Account of the Registry of Deeds includes the sum of £225 in respect of salary, etc., of an officer on loan to this Department.

THOMAS BODKIN,

10th July, 1928.

Secretary and Accounting Officer.

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

SEÓIRSE MAG CRAITH.

Comptroller and Auditor-General

DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	85,422	79,134 17 10	6,287 2 2	—	—	—
B.—Travelling, &c., of Inspectors	8,850	7,247 7 1	1,602 12 11	—	—	—
C.—Salaries of Auditors ...	10,675	10,314 13 4	360 6 8	—	—	—
D.—Travelling, &c., of Auditors	2,200	1,656 10 2	543 9 10	—	—	—
E.—Expenses in connection with International Congresses	56	19 2 4	36 17 8	—	—	—
F.—Inquiries	1,000	497 17 4	502 2 8	—	—	—
G.—Vaccine Lymph Supply ...	1,460	1,435 9 9	24 10 3	—	—	—
H.1.—Incidental Expenses :— Original ... £1,215 Less Supplementary 277	938	490 5 8	447 14 4	—	—	—
H.2.—Telegrams and Telephones	389	300 16 11	88 3 1	—	—	—
H.3.—Expenses under the Medical Practitioners' Act, 1927 :— Original ... Nil Supplementary £287	287	256 7 0	30 13 0	—	—	—
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 4 6	49 15 6	—	—	—
MISCELLANEOUS GRANTS.						
K.—Child Welfare, Schools for Mothers, &c.	17,634	17,303 11 0	330 9 0	—	—	—
L.—Medical Treatment, &c., of School Children ...	3,000	1,127 5 4	1,872 14 8	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	10,550	10,707 6 6	—		157	6 6
N.—Welfare of the Blind ...	7,350	7,349 3 0	17	0	—	
O.—Treatment of Tuberculosis	45,000	41,275 15 1	3,724	4 11	—	
P.—Treatment of Venereal Diseases ...	7,300	6,414 12 4	885	7 8	—	
HOUSING, &c., GRANTS.						
Q.—Grants to Local Authorities, &c., under Housing (Ireland) Act, 1919 ...	2,000	1,699 10 6	300	9 6	—	
R.—Grants to Municipal Authorities under Government Housing Scheme ...	15,000	10,000 0 0	5,000	0 0	—	
S.—Grants to Persons and Local Authorities building or reconstructing Dwelling Houses ...	251,000	200,990 0 0	50,010	0 0	—	
GROSS TOTAL :— Original ... £502,153 Supplementary 10	502,163	430,222 15 8	72,097	10 10	157	6 6
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £71,940 4 4			
Deduct :—			Deficiency of Appropriations in Aid realized. £49 17 0			
T.—Appropriations in Aid ...	15,360	15,310 3 0				
NET TOTAL :— Original ... £486,793 Supplementary 10	£ 486,803	414,912 12 8	Net Surplus to be surrendered. £71,890 7 4			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Receipts from County and County Borough Councils under Section 10 (3) of the Local Authorities (Combined Purchasing) Act, 1925 ...	3,982	6,445 1 10
Miscellaneous ...	—	96 0 3
	£3,982	£6,541 2 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A number of vacancies which arose in the Staff of Inspectors were not filled; the sum provided for the salary of a temporary Inspector acting as a Local Government Commissioner did not fall as a charge against the Vote; a temporary Inspector was transferred to the Audit Staff; a reduction was effected in the Typing Staff; and there was a fall in the Bonus rate.
- B.—Reduction in the number of Inspectors and in the subsistence rate applicable to the majority from £1 to 16s. per night.
- C.—Fall in Bonus and vacancy in Staff for part of the year.
- D.—Increased centralization of Auditors' work and reduction in the subsistence rate in several cases from £1 to 16s. per night.
- E.—The subscription to the International Office of Public Health (£50) did not mature for payment, but the surplus resulting was diminished by the amount of the expenses of the Department's delegate to the Public Works, Roads and Transport Congress, London. (Department of Finance minute S.105/18/27 of 11th November, 1927).
- F.—Expenditure is mainly dependent on the activities of Local Authorities in promoting Improvement Schemes under the Public Health, etc., Acts. The number of such schemes was smaller than anticipated.
- H.1.—A close forecast of incidental expenses in connection with the Local Authorities (Combined Purchasing) Act, 1925, was not possible as the Act had been only a short time in operation when the estimate was framed. Expenditure on advertisements and other incidentals was considerably below the normal amount.
- H.2.—Savings were mainly on the amount provided for telegrams.
- H.3., J. and K.—Expenditure was estimated as closely as possible.
- L.—Savings were due to postponement of arrangements for an extensive scheme in Dublin, and delays on the part of County Councils to appoint County Medical Officers of Health.
- M.—The slight excess was due to the initiation of some new schemes during the year. (Department of Finance minute S.60/1/28 of 14th April, 1928).
- O.—Savings are mainly attributable to delays on the part of certain County and County Borough Authorities in putting their schemes into operation.
- P.—In certain counties there were delays in bringing schemes into operation and in others the estimates of expenditure furnished by the County Councils proved to be somewhat excessive.
- Q.—Savings were due to a fall in the rate of subsidy payable in respect of an assisted scheme.
- R.—The schemes for which the sum of £5,000 (representing the unexpended balance of the Million Pounds Grant of 1922) was available, did not mature for payment.
- S.—There was a considerable fall as compared with the previous year in the number of new schemes undertaken by Local Authorities, and private builders did not fully avail of the State Aid provided.

T.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' salaries to be repaid by Local Bodies	4,500	4,028	0	6
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	700	774	11	3
(c) Fees for renewal of Licences to Private Lunatic Asylums	260	259	10	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of the Roads Act, 1920	7,300	7,461	17	6
(e) Salaries of Officers acting temporarily as Local Government Commissioners, etc.	2,600	2,581	13	9
(f) Receipts from lettings of certain Workhouse premises	—	204	10	0
	£15,360	£15,310	3	0

EXTRA REMUNERATION (exceeding £50).

A Higher Executive Officer (£350–£500) received from the Vote for Temporary Commissions a sum of £100 for acting as Secretary to the Commission on the Relief of the Poor.

This Account includes a sum of £2,759, approximately, in respect of salaries of Officers on loan to other Departments.

The Account of the Office of the Minister for Education includes a sum of £15, approximately, in respect of the salary of a Junior Executive Officer on loan to this Department.

E. P. McCARRON,
Accounting Officer.

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

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	16,066	15,170 19 5	895 0 7	—
B.—Travelling Expenses ...	400	407 7 10	—	7 7 10
C.—Superintendent and District Registrars ...	5,130	4,916 18 10	213 1 2	—
D.—Legal Expenses ...	10	7 1 7	2 18 5	—
E.—Incidental Expenses ...	160	149 15 1	10 4 11	—
GROSS TOTAL ...	£ 21,766	20,652 2 9	1,121 5 1	7 7 10
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,113 17 3	
F.—Appropriations in Aid ...	8,000	11,492 17 0	Surplus of Appropriations in Aid realized. £3,492 17 0	
NET TOTAL ...	£ 13,766	9,159 5 9	Total Surplus to be surrendered. £4,606 14 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the drop in the cost of living figure, to the replacement of two Clerical Officers and one Messenger by corresponding Officers on lower salaries, and to the non-filling of the post of Office-keeper which fell vacant in December, 1927.
- B.—The sum allowed was insufficient to cover the cost of the volume of inspection work found to be necessary. The excess, which would have been greater but for the Inspector's illness in the month of March, is met out of savings under Subhead A. under Department of Finance sanctions dated 27th February, 1928, and 7th September, 1928.
- C.—The estimate was based on the average expenditure for the two previous financial years. Most of the surplus is due to a decrease in Fees and Indexing allowances payable to Superintendent Registrars. The former item is directly dependent on the number of Births, Deaths and Marriages registered in the year.

D.—The expenditure under this Subhead depends on the number of prosecutions for non-compliance with the provisions of the Registration Acts. The number of such prosecutions cannot be forecast.

E.—The expenditure consists of a large number of petty items for which it is difficult to estimate more accurately. £4 of the saving was under the heading of Telephone Services.

F.—The surplus realized is due to the fact that the number of applications for Sealed Certified Copies of Entries of Births, Deaths and Marriages, continued in excess of anticipations. The great bulk of the Certificates is required for intending emigrants to the U.S.A.

EXTRA REMUNERATION (exceeding £50).

A Superintendent received £100 out of the Vote for the Office of the Minister for Industry and Commerce for service in connection with the Census of Population (1926).

The Account of the Department of Local Government and Public Health includes a charge of £1,001 13s. 10d. for salaries of three Officers on loan to this Department. One Officer was on loan from this Department at a salary of £547 17s. 1d.

E. P. McCARRON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,

31st October, 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.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	13,049	12,528 4 6	520 15 6	—
B.—Victualling (Net), &c. ...	3,658	3,441 2 6	216 17 6	—
C.—Uniforms, Clothing for Patients, &c. ...	871	793 7 11	77 12 1	—
D.—Medicines, Surgical Instruments, &c. ...	40	38 14 7	1 5 5	—
E.—Escort and Conveyance of Patients ...	30	8 8 0	21 12 0	—
F.—Allowances to Patients and Gratuities on Discharge ...	30	29 14 9	5 3	—
G.—Incidental Expenses ...	275	223 18 11	51 1 1	—
H.—Telegrams and Telephones ...	150	154 17 3	—	4 17 3
GROSS TOTAL ...£	18,103	17,218 8 5	889 8 10	4 17 3
FARM AND GARDEN : Receipts £477 19 4 Expenditure 414 14 0			Surplus of Gross Estimate over Expenditure. £884 11 7	
Surplus applied in reduction of charge against Subhead B. ... £63 5 4	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £207 10 11	
Deduct :— 1.—Appropriations in Aid ...	3,581	3,788 10 11	Total Surplus to be surrendered. £1,092 2 6	
NET TOTAL ...£	14,522	13,429 17 6		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	10 0 0	6 16 0
Number of Criminal Lunatics estimated for ...		140
Daily Average number of Criminal Lunatics maintained		137

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; (2) vacancy in the post of Dressmaker Attendant for part of year.
- 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 £136 14s. 8d. 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.—Casual variation.
- G.—Due to supplies of free tobacco from Customs and Excise Authorities.
- H.—Due to payment of an account (£9 19s. 7d.) not included in Estimate, to the Post Office Telephone Department, for replacing Plant destroyed by fire. Excess sanctioned by Department of Finance letter of 10th July, 1928, No. S. 60/19/28.
- I.—Due to receipts for maintenance of Northern Ireland patients being greater than estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	918	769 6 0
Repayment from Government of Northern Ireland ...	2,663	3,019 4 11
	<u>£3,581</u>	<u>£3,788 10 11</u>

T. I. CONSIDINE,
Accounting Officer.

28th September, 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

NATIONAL HEALTH INSURANCE COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 1926 (including certain Grants in Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
CENTRAL ADMINISTRATION.				
A.—Salaries, Wages, and Allowances	82,349	75,174 6 8	7,174 12 4	—
AA.—Actuary— Original ... £825 Supplementary 284	1,109	1,109 0 0	—	—
B.—Travelling	8,370	7,496 19 9	873 0 3	—
C.—Insurance Stamps	550	187 6 2	362 13 10	—
D.—Incidental Expenses	215	135 0 0	80 0 0	—
E.—Telegrams—Telephones	385	351 4 8	33 15 4	—
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS.				
I. Statutory Contributions.				
F.1.—Medical and Sanatorium Benefits (Grants in Aid)	37,500	27,050 0 0	10,450 0 0	—
F.2.—Sickness, Disablement, and Maternity Benefits (Grants in Aid) Original ... £161,500 Supplementary 23,000	184,500	179,397 0 0	5103 0 0	—
II. Special Grants.				
G.—Expenses of Members of Insurance Committees...	250	250 0 0	—	—
H.—Medical Certification and District Medical Referees	39,750	39,525 0 0	225 0 0	—
Losses	—	15 0 0	—	15 0 0
	£ 354,978	330,690 17 3	24,302 2 9	15 0 0

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i> Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	15,500	—	15,500 0 0	—
GROSS TOTAL :— <i>Original</i> ... £331,694 <i>Supplementary</i> 7,784	339,478	330,690 17 3	8,802 2 9	15 0 0
	Estimated	Realized.	Surplus of Gross Estimate over Expenditure. £8,787 2 9	
<i>Deduct :—</i> J.—Appropriations in Aid— <i>Original</i> ... £1,600 <i>Supplementary</i> 7,686	1,698	1,697 19 1	Deficiency of Appropriations in Aid realized. 11d.	
NET TOTAL :— <i>Original</i> ... £330,094 <i>Supplementary</i> ————£	337,780	328,992 18 2	Net Surplus to be surrendered. £8,787 1 10	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...		... 3,200	11,948	11 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction in cost of living figure and to vacancies in Staff remaining unfilled.
- B.—Saving due to fact that less travelling was undertaken owing to vacancies in the outdoor Staff remaining unfilled.
- C.—Saving due to fact that cost of the manufacture of Health Insurance Stamps was not so great as anticipated. Figures for the estimate are supplied by the Revenue Department.
- D.—Saving due in the main to the fact that a smaller sum than anticipated was required for advertising.
- E.—Expenditure not so great as anticipated. The estimate was based on figures supplied by the Department of Posts and Telegraphs.
- F.1.—The contribution cards in respect of which State Grant is payable do not reach the Department until some considerable time after the period estimated for. In addition to the savings shown in the Appropriation Account for the year 1926-7, it has been found from later information that a further sum of £6,050 approximately has been overdrawn from the Vote in respect of the period 1922 to 1927. On the completion of the apportionment of the National Health Insurance Fund, as at 28th February, 1922, it emerged that approximately £4,400 had been overdrawn under this Subhead from the British Exchequer, and accordingly that amount has also not been drawn from the Subhead in this year.
- F.2.—The original estimate was based on the benefit experience available at the date of preparation of the Estimates. The expenditure during the first half of the financial year showed a considerable increase over that expected, and it was found necessary to obtain a Supplementary Estimate. The expenditure in the second half of the year was not, however, as heavy as was expected.
- H.—The small sum not drawn from the Exchequer in respect of Medical Certification represents mainly the sums awaiting probate due to deceased practitioners and uncashed payable orders.
- Losses.—£15 represents the amount of an Imprest outstanding against an Outdoor Officer who was dismissed from the Service. Salary in respect of the same Officer exceeding this amount has been withheld (Department of Finance letter of 24th October, 1928, No. E. 40/12/27).

EXTRA RECEIPTS.

	£	s.	d.
Recoupment of Pension Liability of Officers engaged in administration of General Practitioner Treatment Scheme for British ex-Service men for Year 1926-27	180	8	5
Recoupment of cost of administration of the District Medical Referee Scheme for period 1st April, 1926, to 31st December, 1926	2,270	0	8
Recoupment of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the Year 1926	3,118	18	10
Expenses allowed to Official Witnesses (Officers of the National Health Insurance Commission)	2	0	0
Cost of central administration for 1927 of:—			
Approved Societies (Officers Guarantee Fund)	£21	6	0
Exempt Persons Fund	68	11	0
Migratory Labourers Fund	2	3	
Deposit Contributors Fund (£375, less £20 11s. 11d. over-charged in respect of 1925)	354	8	1
	444	7	4
Transfer to the Exchequer of certain balances in the Irish National Health Insurance Fund as hereunder:—			
(1) Exchequer for Weekly Contributions (Low Wage Id. Reserve)	527	19	11
(2) Sanatorium Benefit, Special Grant (Subhead H. 1921/22 Estimates)	23	15	7
(3) State Grant Interest Account (includes interest to 31st December, 1927)	2,005	13	1
(4) Exchequer Interest Suspense Account (includes interest to 31st December, 1927)	2,995	16	4
	5,553	4	11
Transfer from Irish National Health Insurance Fund Account to Vote of amounts held in suspense to meet losses incurred through defalcations of Outdoor Officers	35	2	10
Refund of cost of Managers to Approved Societies:—			
No. 32	£58	5	3
No. 90	73	12	9
No. 24	212	10	4
	344	8	4
TOTAL	£11,948	11	4

EXTRA REMUNERATION (exceeding £50).

A Divisional Inspector received an allowance of £50 for his services as Director of Broadcasting, and £30 19s. 6d. in professional fees from the Vote for Wireless Broadcasting.

This Account includes a sum of £997 15s. 7d. in respect of salaries, etc., of Staff temporarily lent to other Departments.

The Accounts of other Departments include the sum of £417 11s. 1d., salaries, etc., of Officers on loan to this Department.

J. A. GLYNN,

Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
8th December, 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.

HOSPITALS AND INFIRMARIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for Charges connected with HOSPITALS and INFIRMARIES, including sundry GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, 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	—
TOTAL ...£	16,228	16,227 14 7		—
Surplus to be surrendered		... £	5 5	

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
30th November, 1928.

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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	85,838	79,640 9 3	6,197 10 9	—
A. 2.—Travelling ...	340	143 11 1	196 8 11	—
A. 3.—Legal Expenses ...	728	694 19 9	33 0 3	—
A. 4.—Rent ...	191	165 8 6	25 11 6	—
A. 5.—Incidental Expenses	1,085	477 6 6	607 13 6	—
A. 6.—Telegrams and Telephones ...	599	463 14 1	135 5 11	—
A. 7.—Imperial Education Conference ...	95	47 18 0	47 2 0	—
AA.—National Programme Conference ...	—	3 6 3	—	3 6 3
AAA.—Committee on Technical terms in Irish ...	—	34 8 5	—	34 8 5
INSPECTION, ORGANIZATION, ETC.				
B. 1.—Salaries ...	66,662	60,640 17 9	6,021 2 3	—
B. 2.—Travelling and Incidental Expenses ...	23,000	18,480 8 7	4,519 11 5	—
GROSS TOTAL ...£	178,538	160,792 8 2	17,783 6 6	37 14 8
			Surplus of Gross Estimate over Expenditure. £17,745 11 10	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. 8s. 8d.	
C.—Appropriations in Aid ...	255	255 8 8		
NET TOTAL ...£	178,283	160,536 19 6	Total Surplus to be surrendered. £17,746 0 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. 1.—Saving due to vacancies in Staff and reduction in cost of living Bonus.
- A. 2.—The Minister and Senior Officers of the Department travelled less than was anticipated.
- A. 3.—Stamps on Deeds, etc., cost slightly less than anticipated.
- A. 4.—Saving due to the transfer of the charge for rent for Marlborough House to the Vote for Public Works and Buildings.

- A. 5.—In addition to regular items falling on this Subhead, provision was made to meet expected claims from Exchequer and Audit Department in respect of the audit of the accounts of the late Intermediate Board, but the claims fell short of the amount provided.
- A. 6.—Less expenditure was incurred on telegrams than was anticipated and rearrangement of telephone services resulted in economy.
- A. 7.—The expenses of the Officers who attended the Imperial Education Conference were less than anticipated.
- AA.—This Subhead was opened under instructions from the Department of Finance to account for arrears of expenditure for the National Programme Conference held in 1925-26. Department of Finance E. 47/4/25 of 3rd August, 1927.
- AAA.—This Subhead was opened under the instructions of the Department of Finance to account for the expenditure incurred in connection with the Committee entrusted with the preparation of a vocabulary of technical terms in Irish. Department of Finance E. 101/7/27 of 21st June, 1927.
- B. 1.—Savings due to vacancies in Staff and to fall in rate of cost of living Bonus.
- B. 2.—Savings due to vacancies in Staff (see B. 1.). The expenditure under this head includes an item of £4 0s. 4d., expenses of witness at Departmental Committee on the recruitment and training of teachers. Department of Finance S. 18/9/26 of 4th February, 1928.

C.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Amount payable for services of a Commercial Teacher ...	150	150	0	0
Rents of premises occupied by Department of Posts and Telegraphs	105	105	8	8
	<u>£255</u>	<u>£255</u>	<u>8</u>	<u>8</u>

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 £123 3s. 8d.
- B. 1.—A Junior Inspector (Technical Instruction Branch) received £38 16s. from the Vote for Secondary Education, and £13 16s. 3d. from the Vote for the Civil Service Commission, for services as Examiner.

This Account includes a sum of £739, approximately, in respect of salaries, etc., of Staff temporarily lent to other Departments.

SEÓSAMH Ó NÉILL,
Accounting Officer.

DEPARTMENT OF EDUCATION,
2nd January, 1929.

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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	70,932	70,177 0 6	754 19 6	—
A.2.—Prizes and Grants ...	950	800 0 0	150 0 0	—
A.3.—Preparatory Colleges ...	22,000	15,880 11 2	6,119 8 10	—
MODEL SCHOOLS.				
B.1.—Central Model Schools ...	1,145	1,128 13 10	16 6 2	—
B.2.—Metropolitan, District, and Minor Model Schools	2,287	2,267 6 2	19 13 10	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,140,000	3,135,882 11 6	4,117 8 6	—
C.2.—Pupil Teachers, Monitors, and Travelling, etc., Expenses of Teachers and Monitors attending Annual Examinations, and cost of Examination for Scholarships from Primary to Secondary Schools ...	10,700	9,250 13 2	1,449 6 10	—
C.3.—Expenses of Teachers attending Instructional Courses in Irish ...	25,000	24,878 8 10	121 11 2	—
C.4.—Retiring Gratuities ...	200	—	200 0 0	—
C.5.—Incidentals ...	2,300	1,645 0 2	654 19 10	—

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
C.6.—Free Grants of School Requisites ...	£ 300	£ s. d. 164 12 6	£ s. d. 135 7 6	£ s. d. —
C.7.—Evening Elementary Schools ...	11,000	8,379 7 8	2,620 12 4	—
C.8.—Junior Assistant Mistresses, Workmistresses, etc.	236,000	230,814 12 4	5,185 7 8	—
C.9.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-offices ...	14,200	13,926 8 10	273 11 2	—
C.10.—Equipment Grants, etc.	5,000	1,361 13 1	3,638 6 11	—
C.11.—Teachers' Residences ...	3,775	2,993 15 6	781 4 6	—
D.—SUPERANNUATION, ETC., OF TEACHERS (GRANTS IN AID) ...	62,013	62,013 0 0	—	—
GROSS TOTAL ... £	3,607,802	3,581,563 15 3	26,238 4 9	—
<i>Less:</i> —			Surplus of Gross Estimate over Expenditure. £26,238 4 9	
E.—APPROPRIATIONS IN AID ...	Estimated. 1,950	Realized. 5,015 16 8	Surplus of Appropriations in Aid realized. £3,065 16 8	
NET TOTAL ... £	3,605,852	3,576,547 18 7	Total Surplus to be surrendered. £29,304 1 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	4,536 12 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of students who entered for training fell short of expectations. The Training College Session ends in June each year, but while the numbers in training at the time the Estimates are being prepared are on record, there is no certainty as to the actual numbers of men and women that will be enrolled in the new session which begins in the September following. The Estimates provided for 385 men and 390 women, but the mean numbers in training for the Estimate year fell short of these figures.

Included in the payments under this Subhead is a sum of £1,043 paid to St. Mary's Training College, Belfast, in respect of the Diploma Bonuses due for teachers who finished their training in that College in the summer of 1923 or earlier, and who subsequently satisfactorily completed their period of probationary service in schools in the Saorstát. This payment was made under a scheme agreed on between the Department of Finance, the Northern Ministry for Education, and this Department, for the settlement of outstanding claims on either side. Department of Finance 28/3/27, Ref. 37/25/24, etc. See also notes relating to Extra Receipts.

A.2.—The grants to Irish Training Colleges for Summer Courses (Old Regulations) fell short of expectations.

A.3.—Owing to unforeseen and unavoidable difficulties connected with the fitting up of the premises, a number of the Preparatory Colleges were not opened for students as early as was anticipated, and consequently a full year's charge was not incurred in these cases. Hence the saving shown in the Account.

B.1. and B.2.—Casual fluctuations.

C.1.—In view of the magnitude and variety of the expenditure under this Subhead (£3,135,883), the saving £4,117 is regarded as a casual fluctuation.

C.2.—The maximum grants to individuals were £40 per annum for residential students, and £16 for day school students. When the means of parents and guardians were investigated, appropriate reductions were made in the amounts payable as grants in aid, resulting in a saving. Further, the investigations in a number of cases not having been completed within the financial year, payments fell on the Vote for the following year.

C.3.—Casual saving. The sum of £21 5s. 0d. was paid out of this Subhead to Dr. C. W. Swedow, Professor of Folk Lore in the University of Lund, for a series of lectures to teachers. Department of Finance 11/7/27, S. 18/8/27.

C.4.—One teacher was eligible for voluntary retirement during the year, but did not resign.

C.5.—Owing to the gradual abolition of small schools and the substitution of van services, the number of such services is steadily increasing. The Subhead included provision for a number of anticipated new services, but although six new services were instituted, the final arrangements were completed at varying dates during the year, and a full year's charge did not arise. Further, the grants for the vans were somewhat less than anticipated.

C.6.—In the case of new schools coming into operation, or when local parties expend large sums in improving existing schools, free grants of school requisites are issued. In view of delays in building, etc., it is difficult to forecast how many claims will in such circumstances arise. The number of claims fell short of expectations.

C.7.—As explained in the Account for 1926-27, a substantial increase in the activities of Elementary Evening Schools was disclosed in that year, but these activities were not maintained in the year under review, resulting in a saving.

C.8. and C.9.—Casual fluctuations.

C.10.—The introduction of the teaching of Rural Science and Nature Study into the school programmes necessitated the provision of appropriate equipment for all schools taking up these subjects. Unavoidable delays arose in determining the number of schools in a position to commence the subjects, and further, in the interests of economy, it was necessary to ascertain how far the equipment sets issued under old regulations could be adapted to the new requirements. When this had been done, only such new equipments as were required to meet immediate wants were purchased, resulting in postponement of further issues to the next financial year.

C.11.—In a number of cases grants were suspended owing to failure to comply with the regulations, while in others the necessary inquiries had not been completed before the close of the year.

E.—A greater number of candidates presented themselves for admission to Training Colleges than was expected, and on investigating the means of parents and guardians in the case of Preparatory College Students, it was found that a higher average fee than was anticipated was forthcoming.

It was not possible when the Estimate was in course of preparation to determine, even approximately, the amount of fees for books nor the probable sales of farm produce, etc. The same remark applies to the receipts from the Ministry of Education, Northern Ireland.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees from Candidates for admission to Training Colleges	450	574 0 0
Fees from Candidates for admission to Preparatory Colleges	1,200	2,138 1 10
Miscellaneous Receipts:—		
Refunds from Ministry of Education, Northern Ireland, in respect of training sundry teachers trained in Saorstát Training Colleges and serving in schools in Northern Ireland		1,326 0 0
Preparatory Colleges—Book Fees	300	210 7 6
Do. Sales of Produce, etc.		193 3 5
Examination Fees—Candidate Junior Assistant Mistresses		21 10 0
Sundry recoveries		552 13 11
	£1,950	£5,015 16 8

EXTRA RECEIPTS.

Under an arrangement with the Ministry for Education for Northern Ireland, sums amounting to £4,477 6s. 3d. were received from that Ministry in respect of the Diploma Bonuses for teachers who were trained in the late Marlborough Street Training College, and who were serving in schools in Northern Ireland. (Department of Finance 37/25/24 of 28th March, 1927).

When the late Marlborough Street Training College was discontinued, the balance of cash on hand was transferred to this Department, and when outstanding liabilities had been discharged, a net balance of £59 6s. 5d. remained. This was duly transferred to the Exchequer. (Department of Finance S. 18/12/24 of 8th February, 1928).

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.

DEPARTMENT OF EDUCATION,
10th January, 1929.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PRIVATE CONTRIBUTION FUNDS ADMINISTERED BY THE DEPARTMENT OF EDUCATION IN THE YEAR 1927-28.

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 Savings 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	*300 0 0	630
	£10,214 2 1	*£300 0 0	1,020

*Of the £400 5 per cent. Compensation Stock held in 1926-27, £100 was automatically redeemed in 1927-28.

SECONDARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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)	160,000	155,497 0 0	4,503	0 0	—	—
A.2.—Laboratory Grants for Day Secondary Schools	14,200	12,715 14 0	1,484	6 0	—	—
A.3.—Grant for Irish and Bilingual Schools ...	3,000	2,507 8 0	492	12 0	—	—
A.4.—Bonus for Choirs and Orchestras	1,000	999 13 6		6 6	—	—
B.—Increments of Salaries Grant	110,000	110,749 9 9	—	—	749	9 9
C.—Examinations	7,000	6,551 18 0	448	2 0	—	—
D.—Scholarships	6,000	5,360 0 0	640	0 0	—	—
E.—Summer Courses of Instruction for Secondary Teachers	4,000	3,194 3 3	805	16 9	—	—
F.—Grant towards publication of Irish Text Books ...	4,000	1,106 2 6	2,893	17 6	—	—
Losses	—	124 7 6	—	—	124	7 6
GROSS TOTAL ...£	309,200	298,805 16 6	11,268	0 9	873	17 3
			Surplus of Gross Estimate over Expenditure. £10,394 3 6			
Deduct :—	Estimated.	Realized.				
G.—Appropriations in Aid—	36,600	36,573 19 2	Deficiency of Appropriations in Aid realized. £26 0 10			
NET TOTAL ...£	272,600	262,231 17 4	Net Surplus to be surrendered. £10,368 2 8			
			Estimated.	Realized.		
Extra Receipts payable to Exchequer :—			£	£	s.	d.
Receipts resulting from the disposal of the balance of the Funds of the late Intermediate Education Commissioners. (Statutory Funds Winding-Up Order, 1925) ...			—	247,554	6	1
Sale of Irish Text Books			1,000	314	14	0
Delay in having books published and placed on sale was much greater than anticipated.						

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to the number of pupils who failed to make the required number of attendances, or to pass the prescribed entrance examination or otherwise satisfy the necessary conditions.
- A.2.—Saving due to attendances at Science Classes having fallen below the averages on which the Estimate was based.
- A.3.—Saving occurred through a smaller number of schools being eligible for Grant than was anticipated.
- A.4.—Casual variation.
- B.—The excess is due to an increase in the number of teachers in Secondary Schools eligible for increments. Excess sanctioned by Department of Finance minute of 17th January, 1928 (S. 60/3/28).
- C.—Saving due to a smaller number of students having been presented for examination than was anticipated.
- 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.—As the publishers were unable to complete the printing of several Manuscripts before the end of the financial year, the expenditure under this Subhead was less than estimated.
- Losses.—Loss due to defalcations by an Officer. The Officer has been dismissed and a warrant has been issued for his arrest but has not yet been executed. (Department of Finance letter No. E. 48/2/28).

G.—	APPROPRIATIONS IN AID.	Estimated.	Realized.
		£	£ s. d.
Repayment of Advances and Examination Fees of Students, etc.	1,210	1,148 17 7
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390 14 10
Sales of Publications	—	10 16 9
Refund of Overpayments made in prior years	—	23 10 0
		<u>£36,600</u>	<u>£36,573 19 2</u>

W. F. BUTLER,

Accounting Officer.

1 Hume Street, Dublin.

5th December, 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.

TECHNICAL INSTRUCTION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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. 763 6 3	£ s. d. 136 13 9	£ s. d. —
B.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	72,060	64,620 2 6	7,439 17 6	—
C.—Grants to Local Committees of Technical Instruction ...	43,395	41,780 10 6	1,614 9 6	—
D.—Miscellaneous Technical Instruction Services	10,016	9,161 17 0	854 3 0	—
E.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	71,585	66,048 5 5	5,536 14 7	—
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	450	341 3 8	108 16 4	—
G.—Grants to Day Trades Preparatory Schools...	5,940	5,358 17 7	581 2 5	—
H.—Examinations in Courses of Instruction conducted in Technical Schools ...	810	834 2 11	—	24 2 11
GROSS TOTAL ...£	205,156	188,908 5 10	16,271 17 1	24 2 11
			Surplus of Gross Estimate over Expenditure. £16,247 14 2	
Deduct :—				
I.—Appropriations in Aid, ...	Estimated. 43,210	Realized. 43,241 7 3	Surplus of Appropriations in Aid realized. £31 7 3	
NET TOTAL ...£	161,946	145,666 18 7	Total Surplus to be surrendered. £16,279 1 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to the fact that it was not found possible to commence the Courses of Instruction at the normal time. Some of the Candidates selected were not entitled to full maintenance allowance.
- B.—Savings due to fall in the rate of cost of living figure, and to its having been found possible to pay at the end of 1926-27 certain arrears for which provision had been made in the Vote for 1927-28.
- C.—In certain cases the full amounts of the Grants allocated were not paid owing to local administrative difficulties and to the non-payment of rate contributions within the financial year.
- D.—The number of eligible students applying for Summer Courses of Instruction for Teachers was much smaller than anticipated. The provision for aid to Arts and Crafts and Industrial Exhibitions was not availed of. The fall in the rate of cost of living figure resulted in a reduction in the amount of Bonus paid.
- E.—There was an unexpected falling-off in the attendance at Schools and Classes. The estimates for the financial year have to be submitted before the Grants payable for the last complete School year have been ascertained.
- F.—Owing to the transfer of a certain number of Schools to the administration of the Primary Branch they ceased to be eligible for grants for Drawing and Manual Instruction.
- G.—Savings mainly due to falling-off in enrolment in some of the Day Trades Preparatory Schools.
- H.—Casual variation. Excess sanctioned in Department of Finance letter S. 60/20/28 of 3rd July, 1928.
- I.—Appropriations in Aid. Casual variation.

APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
Fees of Candidates for Examinations	...	...	...	460	465	4	0
Fees from Irish Training School of Domestic Economy (£600) and from Killarney School of Housewifery (£150)	...			750	767	0	0
Receipts from Church Temporalities Fund	...	...	...	42,000	42,000	0	0
Miscellaneous Receipts	...	...	...	—	9	3	3
				£43,210	£43,241	7	3

EXTRA REMUNERATION (exceeding £50).

From the Vote for Secondary Education a Teacher in the Irish Training School of Domestic Economy received £60 for acting as Examiner at Intermediate Examinations. In addition she received £30 from the Vote for the Civil Service Commission for services as Examiner at Civil Service Examinations.

SEÓSAMH Ó NÉILL,

Accounting Officer.

DEPARTMENT OF EDUCATION,
28th November, 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.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	30,399	23,011 2 6	7,387	17 6	—	—
A.2.—Travelling	140	87 2 2	52	17 10	—	—
A.3.—Incidental Expenses ...	250	138 2 8	111	17 4	—	—
A.4.—Telegrams and Telephones	165	150 6 8	14	13 4	—	—
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A.6.—Fittings, Materials, &c.	£00	199 19 3	—	9	—	—
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	349 4 5	15	7	—	—
A.9.—Scholarships, Prizes, &c.	250	332 17 2	—	—	82	17 2
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	35,354	27,868 14 10	7,568	2 4	82	17 2

SCIENCE AND ART—continued.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
GEOLOGICAL SURVEY OF IRELAND.						
B.1.—Salaries, Wages, and Allowances	2,324	2,214 1 7	109	18 5	—	—
B.2.—Travelling	250	251 4 2	—	—	1	4 2
B.3.—Incidental Expenses ...	50	39 18 10	10	1 2	—	—
TOTAL FOR GEOLOGICAL SURVEY ...£	2,624	2,505 4 7	119	19 7	1	4 2
C.—Publications and Plays in Irish (Grant in Aid) ...	3,000	3,000 0 0	—	—	—	—
D.—Preparation of Records of Irish Speech ...	500	—	500	0 0	—	—
GROSS TOTAL ...£	41,478	33,373 19 5	8,188	1 11	84	1 4
			Surplus of Gross Estimate over Expenditure.			
			£8,104 0 7			
			Surplus of Appropriations in Aid realized.			
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>				
E.—Appropriations in Aid ...	265	392 5 0	£127 5 0			
			Total Surplus to be surrendered.			
NET TOTAL ...£	41,213	32,981 14 5	£8,231 5 7			
			Estimated. Realized.			
			£ £ s. d.			
Extra Receipts payable to Exchequer			— 12 11 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The savings under this Subhead are due to the large number of vacancies on the staff of the Science and Art Institutions, and to the fall in the cost of living figure.
- A.2.—Owing to the large number of vacancies on the various staffs, the normal travelling had to be curtailed.
- A.1. and A.2.—The charges to these Subheads include sums of £89 5s. 0d., and £51 6s. 8d., paid to a Foreign Expert for fees and expenses in connection with his visit to Dublin as a Member of the Committee of Inquiry into the National Museum. (Department of Finance letter of 15th March, 1927).
- A.3.—The number of uniforms required was less than usual owing to vacancies on the subordinate staff; arrangements for the purchase of certain other supplies were not completed before the end of the financial year.
- A.4.—The cost of telephones was less than anticipated.
- A.6.—Casual variation.

A.8.—Casual variation.

A.9.—Excess due to the provision for Teacherships-in-Training at the Metropolitan School of Art having been inadvertently underestimated. (Department of Finance letters No. S.24/6/27 of 6th October, 1927, and 3rd July, 1928).

B.1.—Savings due to vacancy on staff and fall in the cost of living figure.

B.2.—Casual variation. (Department of Finance letter No. S. 60/25/28, of 3rd July, 1928).

B.3.—The field instruments required did not cost so much as was anticipated.

D.—It was not found possible to make satisfactory economical arrangements for the selection and training of the speakers for this work.

E.—The excess is due to the large increase in the number of pupils attending the Metropolitan School of Art.

APPROPRIATIONS IN AID.

						Estimated.	Realized.		
						£	£	s.	d.
Fees for Tuition in School of Art	...	...	...	...	...	250	362	18	6
Sundry Receipts	...	...	...	...	...	15	29	6	6
						<u>£265</u>	<u>£392</u>	<u>5</u>	<u>0</u>

Extra Receipts.—Amount received by the Stationery Office from sales of Publications in Irish (*See Subhead C.*).

EXTRA REMUNERATION (exceeding £50).

From the Vote for Technical Instruction the Headmaster, School of Art, received £21 14s. for acting as Examiner at Technical School Examinations. In addition he received £103 16s. from the Ministry for Education, Northern Ireland, for acting as Examiner under that Ministry.

From the Vote for Technical Instruction a Teacher in the School of Art received £26 14s. for acting as Examiner at Technical School Examinations, and £20 for Summer Course Work. In addition, he received £46 from the Vote for Secondary Education for acting as Examiner at Intermediate Examinations.

SEÓSAMH Ó NEILL,

Accounting Officer.

DEPARTMENT OF EDUCATION,
28th November, 1928.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GRANTS IN AID.

STATEMENT OF EXPENDITURE, &c., out of GRANTS IN AID,
for the PURCHASE OF SPECIMENS, BOOKS, &c., 1927-28.

	Purchase of Specimens for National Museum.	Purchase of Books for National Library.	Purchase of Apparatus, &c. for College of Science.	Publications and Plays in Irish.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Balances on 1st April, 1927	1,585 11 11	12 15 2	48 13 0	—
Grants in Aid, 1927-28 ...	1,000 0 0	2,600 0 0	—	3,000 0 0
	2,585 11 11	2,612 15 2	48 13 0	3,000 0 0
Expenditure, 1927-28 ...	1,280 4 4	2,573 11 4	48 13 0	557 5 5
Balances on 31st March, 1928£	1,305 7 7	39 3 10	—	2,442 14 7

STATEMENT OF SECURITIES held on 31st March, 1928, 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, 1928, 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	3,634	2,912 11 3	781 8 9	—
B.—Travelling Expenses	360	179 15 7	180 4 5	—
C.—Incidental Expenses	72	132 16 5	—	60 16 5
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories	2,641	4,661 5 8	—	2,020 5 8
E.—Maintenance in Industrial Schools	111,991	109,850 14 0	2,140 6 0	—
F.—Places of Detention	504	525 5 9	—	21 5 9
GROSS TOTAL £	119,262	118,262 8 8	3,101 19 2	2,102 7 10
			Surplus of Gross Estimate over Expenditure. £999 11 4	
			Surplus of Appropriations in Aid realized. £1,273 15 10	
			Total Surplus to be surrendered. £2,273 7 2	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid	3,600	4,873 15 10		
NET TOTAL £	115,662	113,388 12 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving is due to vacancy for Inspector and variation in Bonus, modified by increase in salary to Assistant Inspector of £50, plus Bonus from 1st April, 1927 (Department of Finance letter E. 50/1 27, of 17th February, 1928), and increase in commission paid to Collectors of Parental Money, the 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.	125	102
E.	5,725	5,616
F.	3	4

There was an actual saving of £479 14s. 4d. in Subhead D., which was converted into a deficit by a special Grant of £2,500 to Daingean Reformatory (Department of Finance letter 51 of 30th March, 1928).

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 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 a pension of £69 6s. 8d. as an ex-member of the Royal Irish Constabulary.

ROINN OIDEACHAIS,
(Department of Education),
6th December, 1928.

SEÓSAMH Ó NÉILL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	2,970	2,623 9 4	346 10 8	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling ...	150	150 0 0	—	—
D.—Incidental Expenses ...	360	307 13 10	52 6 2	—
TOTAL ...£	4,480	4,081 3 2		—
Surplus to be surrendered ...		£	398 16 10	

Estimated. Realized.

Extra Receipts payable to Exchequer ...	...	£	£ s. d.
Receipts from Sale of Catalogues payable to ...	...	13	2 19 0
Stationery Office ...	...		9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to the fall in the cost of living figure and to a reduction in the Director's remuneration.

D.—Cannot be accurately estimated.

THOMAS BODKIN,

Director and Accounting Officer.

NATIONAL GALLERY,
29th December, 1928.

GRANT IN AID ACCOUNT.

		£ s. d.
Balance from 1926-27 ...	...	512 8 0
Grant in Aid, 1927-28 ...	...	1,000 0 0
		<u>1,512 8 0</u>
Expended, 1927-28 ...	...	1,192 8 6
Balance to 1928-29 ...	...	<u>£319 19 6</u>

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General

DEPARTMENT OF AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.	
A.—Salaries, Wages, and Allowances ...	£ 112,512	£ s. d. 105,369 7 8	£ 7,142	s. 12	d. 4	—
B.—Travelling ...	11,000	10,752 2 10	247 17 2	—	—	—
C.—Incidental Expenses ...	1,420	934 0 9	485 19 3	—	—	—
D.—Telegrams and Telephones	1,593	1,283 14 10	309 5 2	—	—	—
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	9,348	7,858 6 2	1,489 13 10	—	—	—
E.2.—Veterinary Research ...	3,026	2,312 13 10	713 6 2	—	—	—
E.3.—Subscriptions, etc., to International Research Organizations ...	1,080	941 18 7	138 1 5	—	—	—
E.4.—Special Investigations, Inquiries and Reports ...	2,749	1,386 7 11	1,362 12 1	—	—	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ...	35,836	32,281 13 4	3,554 6 8	—	—	—
F.2.—Grants to private Agricultural Schools, etc. ...	13,010	11,737 15 3	1,272 4 9	—	—	—
F.3.—Veterinary College ...	5,999	5,483 11 10	515 8 2	—	—	—
F.4.—Scholarships in Agriculture, etc. ...	1,350	1,216 14 5	133 5 7	—	—	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	23,650	20,393 15 4	3,256 4 8	—	—	—
F.6.—University College, Cork: Faculty of Dairy Science	53,000	11,073 19 9	41,926 0 3	—	—	—
G.1.—Improvement of Flax-Growing ...	2,916	2,634 10 2	281 9 10	—	—	—
G.2.—Improvement of Milk Production ...	26,693	26,449 15 0	243 5 0	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
G.3.—Improvement of Live Stock	£ 7,290	£ s. d. 7,068 4 5	£ s. d. 221 15 7		£ s. d. —	
H.1.—County Committees of Agriculture (General Grants)	52,000	51,198 17 3	801 2 9		—	
H.2.—County Committees of Agriculture (Special Grants)	35,759	30,713 13 7	5,045 6 5		—	
I.—Special Agricultural, etc., Schemes in Congested Districts	38,957	35,861 10 5	3,095 9 7		—	
J.—National Stud	5	—	5 0 0		—	
K.1.—Agricultural Societies and Shows	1,636	1,442 4 6	193 15 6		—	
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid)	8,500	8,500 0 0	—		—	
L.—Botanic Gardens	9,845	9,138 17 3	706 2 9		—	
M.1.—Miscellaneous Work	5,401	4,298 11 6	1,102 8 6		—	
M.2.—Fees for Reports on Agricultural Conditions, etc.	1,870	1,756 18 4	113 1 8		—	
M.3.—Printing of Special Departmental Publications	1,120	1,104 8 2	15 11 10		—	
M.4.—Loans for Agricultural Purposes	38,000	31,946 8 3	6,053 11 9		—	
M.5.—Loans to Co-operative Creamery Societies	85,000	16,647 15 0	68,352 5 0		—	
M.6.—Purchase of Creameries, etc.— <i>Original</i> <i>Nil</i> <i>Supplementary</i> £36,500	36,500	26,754 6 1	9,745 13 11		—	
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals Acts (including Grants-in-Aid)	17,346	18,368 1 6	—		1,022 1 6	
N.2.—Bovine Tuberculosis Order, 1914	8,000	4,347 11 5	3,652 8 7		—	
N.3.—Horse Breeding Act, 1918	270	45 17 3	224 2 9		—	
N.4.—Live Stock Breeding Act, 1925	5,390	3,715 9 4	1,674 10 8		—	
O.1.—Agricultural Produce (Eggs) Act, 1924, etc.	6,557	6,253 13 7	303 6 5		—	
O.2.—Dairy Produce Act, 1924, etc.	19,529	14,599 19 4	4,929 0 8		—	

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. ...	4,700	3,821 7 7	878 12 5	—
O.4.—Weeds and Seeds Act ...	850	770 8 0	79 12 0	—
O.5.—Sale of Food and Drugs Act, etc. ...	1,601	1,039 6 0	561 14 0	—
O.6.—Fertilisers and Feeding Stuffs Acts ...	10	2 3 0	7 17 0	—
O.7.—Compulsory Tillage Regulations : Allotments ...	200	—	200 0 0	—
Q.—Losses— Original ... Nil Supplementary £11,678	11,678	11,677 8 8	11 4	—
GROSS TOTAL— Original ... £655,018 Supplementary 36,500 Do. 11,678	703,196	533,183 8 1	171,034 13 5	1,022 1 6
Deduct :—			Surplus of Gross Estimate over Expenditure. £170,012 11 11	
P.—Appropriations in Aid— Original ... £127,868 Supplementary 11,668	Estimated. 139,536	Realized. 154,789 10 6	Surplus of Appropriations in Aid realized. £15,233 10 6	
NET TOTAL— Original £527,150 Supplementary 36,500 Do. 10	£ 563,660	378,393 17 7	Total Surplus to be surrendered. £185,266 2 5	

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.

B.—Casual saving.

C.—Savings due to transfer of certain advertising work to Civil Service Commission ; lower expenditure on propaganda advertising than was provided for, and reduction, in the interests of economy, in the number of publications purchased.

D.—The full cost of the telephonist's services was not paid in the year and telegrams cost less than anticipated.

- E.1.—Savings mainly due to the transfer of staff of Plant Diseases and Animal Nutrition Division to University College, Dublin, in October, 1927, and to fall in cost of living Bonus.
- E.2.—Research work was curtailed owing to lack of assistance and to demands on Director's time. Expenditure of £84 on purchase of Male Fern Extract for resale to farmers, after examination, to enable them to combat the ravages of Liver Fluke was approved by Department of Finance (S.90/27/27 of 1st November, 1927).
- E.3.—Certain Congresses were postponed and it was found unnecessary to send representatives in other cases to the extent anticipated. Additional expenditure in connection with certain organizations was approved by Department of Finance minutes S.75/4/27 of 20th June, 1927, S.75/13/24 of 26th August, 1927, and S.75/6/26 of 20th January, 1928.
- E.4.—Claim for grants due in respect of tobacco experiments was abandoned as part of the conditions on which a loan advanced by Department in the year 1914 for tobacco growing experiments was written off (*see* Subhead Q.). Travelling expenses and cost of reports were saved as there were few tobacco growers. The sugar beet Instructor was not required towards the end of year and no new implements were purchased for demonstrations. The provision for miscellaneous investigations was only used to a small extent as proposed investigational work could not be carried out.
- F.1.—The full provision for farm labour was not required at some stations. Certain purchases of stock and equipment were deferred and a contemplated scheme of grass land manuring at Ballyhaise Agricultural School was not adopted. A sum of £8 19s. 7d. was paid to pupils at Munster Institute as compensation in respect of clothing accidentally burned in the laundry attached to that Institution. (Department of Finance minute S.90/4/29 of 29th January, 1929).
- F.2.—Savings due to the authorized number of places for which capitation grants were provided not being filled by students, and to reduced expenditure on residential grants owing to County Committees of Agriculture awarding scholarships.
- F.3.—Saving due to fall in cost of living Bonus; to reduction in the number of animals received at the Veterinary College for examination; and to certain accounts for drugs not maturing for payment during the year.
- F.4.—Fewer scholarships were awarded than was expected.
- F.5.—Vacancies in staff and the fact that building, etc., work at Albert Agricultural College was delayed account for savings.
- F.6.—Saving on annual grant is due to vacancies in proposed staff. Difficulties regarding a site for the Dairy Institute and Creamery are responsible for the low expenditure from the capital provision.
- G.1.—The number of men selected for training as Scutchers was smaller, and the expenditure on demonstrations and experiments was lower, than anticipated. Additional saving was due to fall in Bonus.
- G.3.—The required number of suitable stallions could not be secured (saving £353) and owing to Foot and Mouth Disease in Great Britain stock pigs could not be imported (saving £415). A larger number of County Committees of Agriculture adopted the Horse Breeding Scheme than in the preceding year with the result that inspections at mare shows cost £345 more than expected. Expenditure on purchase of stock bulls was £173 over the estimate, as two animals of particularly high class were purchased at a cost of £1,843.
- H.1.—Claims on the balances of previous years' grants were not made to the full extent of the provision, and annual grants were withheld in the case of one County Committee of Agriculture.
- H.2.—Savings due to changes in the staffs of Committees; fall in cost of living Bonus; shortage of suitable bulls and boars; and the fact that Winter Agricultural, etc., classes were not organized by Committees to the extent expected.
- I.—There was a saving in the cost of salaries and travelling expenses as a smaller number of additional Overseers and Assistants was appointed than proposed, and commencing salaries were lower.

- K.1.—The egg-packing competition at the Royal Dublin Society's Show was not held, and certain prizes offered at the Munster Agricultural Society's Show were not awarded. Proposed grants to societies amounting to £120 were not approved. The expenditure on Department's Educational Exhibit was slightly less than the grant.
- L.—Saving on salaries mainly due to vacancy for Assistant Keeper and fall in Bonus. The absence of an assistant curtailed the amount of travelling done by the Acting Keeper. There was a small saving on the provision for purchase of seeds, etc.
- M.1.—Savings due to vacancies in staff, fall in Bonus, absence of a demand for trained cheese-makers, inability to carry out the full scheme of experiments for marketing, etc., of poultry, and the fact that expenditure on general publicity did not occur to the extent anticipated. It was unnecessary to expend the whole of the provision for "other work."
- M.2.—Saving due to vacancies and illness amongst reporters, etc.
- M.3.—Expenditure on the Register of Dairy Cattle was less than expected and fewer special articles were obtained for the Journal. Increased demands by the public for agricultural leaflets caused excess expenditure on this item.
- M.4.—Advances for the purchase of bulls and for spraying machines were not as numerous as expected. The average price of bulls was also lower than expected and sprayers cost less. Sufficient suitable stallions could not be secured. It is difficult to estimate accurately for Implement loans and the expenditure on this item exceeded the provision.
- M.5.—The organization of new creameries did not proceed as expeditiously as expected and only a comparatively small amount of the provision could be utilized.
- M.6.—Unexpected delay in completing certain authorized purchases prevented further expenditure from the grant.
- N.1.—Savings on salaries, wages, etc., were more than counterbalanced by unexpected expenditure rendered necessary by the outbreak of Foot and Mouth Disease at Wexford. Expenditure in connection with the disease was defrayed from the Cattle Pleuro-Pneumonia Account until the available balance of that account was exhausted. The additional expenditure was admitted as a charge on Subhead N.1. It included £1,766 compensation for animals slaughtered on account of the disease, and miscellaneous expenditure amounting to about £126. The excess expenditure of £1,022 1s. 6d. on the Subhead was sanctioned by Department of Finance (F.153/17/27, of 10th November, 1928).
- N.2.—The testing of milk samples from creamery and dairy herds was expected to result in increased expenditure on account of animals slaughtered, but this anticipation was not realized. Actual expenditure of local authorities would represent disbursements of about £7,000 from the Grant, but recoupment claims for the full amount did not mature for payment during the year.
- N.3.—The employment of temporary inspectors to any large extent was unnecessary.
- N.4.—Fees and travelling expenses were reduced by improved arrangements for inspections. Publicity proposals were abandoned in the interests of economy. The Consultative Council met only twice during the year.
- O.1.—Expenditure on inspections at ports was lower than expected. No classes were held owing to pressure of other work. The Advisory Committee did not meet as often as anticipated. Part-cost of exhibiting Saorstát agricultural produce in Great Britain was defrayed from this Subhead (Department of Finance minutes S.90/23/27 of 15th July, 1927, S.90/25/27 of 7th September, 1927 and 23rd February, 1928).
- O.2.—Saving on salaries due to vacancy in staff and fall in Bonus. Travelling expenses were less than expected. Savings of £1,946 and £1,623 on "General Expenses" and "Educational Work," respectively, mainly due to holding fewer surprise butter inspections than proposed; the difficulty of carrying out the full plan of inspections at ports; fewer meetings of the Consultative Council than anticipated; unforeseen delay in equipping the one-man cream separating station erected during the year; and the fact that the services of Arbitrators were not needed as extensively as expected. Part-cost of exhibiting Saorstát agricultural produce in Great Britain was defrayed from this Subhead (Department of Finance minutes as at O.1.).

- O.3.—Vacancies in staff caused savings on salaries and travelling expenses. A smaller area of land was rented for experiments than proposed, and the cost of exhibiting pure seed potatoes was less than expected.
- O.4.—The expenses of witnesses attending prosecutions were low as there were fewer prosecutions than anticipated.
- O.5.—Travelling and incidental expenses were below normal, as less travelling on sampling work was done than in previous years.
- O.6.—This is a token grant to cover occasional purchases of equipment.
- O.7.—No expenditure was necessary.
- Q.—This is a token grant sanctioned for the purpose of writing off Principal £8,000 and Interest £3,677 8s. 8d. due in respect of a loan advanced in the year 1914 in connection with tobacco experiments (*see* Subhead P.—Appropriations in Aid).

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from Seed Testing Fees, sale of pure line seed, etc. ...	E.1.	1,200	1,852	2	2
Receipts from grazing rents, etc., at Veterinary Research Laboratory ...	E.2.	400	468	6	3
Receipts from Students' fees, sale of live stock, farm produce, rents, etc. :—					
Albert Agricultural College ...	F.1.	900	859	7	2
Athenry Agricultural Station ...	F.1.	5,000	5,354	5	4
Ballyhaise Agricultural Station ...	F.1.	4,500	3,107	19	2
Chantilly Stud Farm ...	F.1.	500	294	12	7
Clonakilty Agricultural Station ...	F.1.	4,000	4,008	15	9
Munster Institute ...	F.1.	4,000	3,491	2	3
Receipts from Students, and other fees : Veterinary College ...	F.3.	1,000	802	7	9
Receipts from sale of produce of flax experimental plots ...	G.1.	100	106	15	1
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,530	1,201	0	5
Receipts from sale of seeds, manure, live stock, etc. ...	I.	6,850	4,370	14	4
Receipts from sale of fencing materials including fencing loans ...	I.	650	1,000	1	3
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	19,000	30,395	3	4
Repayments of Loans to Co-operative Creamery Societies ...	M.5.	—	1,192	10	0
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3.	600	1,089	10	10
Live Stock Breeding Act, 1925—Receipts from Licences, etc. ...	N.4.	2,500	3,382	18	0
Agricultural Produce (Eggs) Act, 1924—Receipts from Fees, etc. ...	O.1.	6,000	7,529	1	11

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Dairy Produce Act, 1924—Receipts from Fees for Registration, etc. ...	O.2.	6,500	9,514 4 11
Miscellaneous Receipts ...	—	1,100	1,553 15 6
Repayable out of Swine Fever Grant in Aid :—			
Inspectors ... £2,363			
Clerical Staff ... 525			
	N.1.	2,888	2,887 7 10
Repayment to Loan Account from Sub- head Q.—Losses ...	Q.	11,668	11,677 8 8
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>£139,536</u>	<u>£154,789 10 6</u>

Receipts from operations under Subhead E.1. were underestimated.

Receipts from Agricultural Schools and Farms (Subhead F.1.) are difficult to estimate. They were smaller than expected this year mainly owing to the reduced number of animals sold and the fall in prices.

Fewer students attended the Veterinary College (Subhead F.3.) and receipts from fees were consequently less than estimated.

The receipts under Subhead G.1. were slightly more than anticipated.

As sufficient bulls were unobtainable, receipts from the sale of Dairy Bulls (Subhead G.2.) were below expectations.

Receipts from the sale of seeds, manures, live stock, etc. (Subhead I.) were over-estimated. Receipts from sale of fencing material were more than expected.

Receipts from repayment of Agricultural Loans (Subhead M.4.) were considerably underestimated.

Repayments on account of a loan advanced to a Co-operative Creamery Society (Subhead M.5.) were made unexpectedly within the year.

Receipts from stallion licence fees (Subhead N.3.) exceeded expectations, as many owners of stallions who had not put their sires to stud in recent years applied for licences.

Applications for licences under the Live Stock Breeding Act (Subhead N.4.) were much more numerous than anticipated.

Receipts from the Agricultural Produce (Eggs) Act (Subhead O.1.) exceeded the estimate, as the export of eggs was greater than expected.

The big increase in butter exports accounts for the additional receipts from the Dairy Produce Act (Subhead O.2.).

Miscellaneous receipts cannot be accurately estimated.

EXTRA REMUNERATION (exceeding £50).

Two Clerical Officers received sums of £100 13s. 8d. and £50 19s. 4d., respectively, as Clerks in Waiting and for overtime.

The Accounts of other Departments include the sum of £359 13s. 3d. 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, viz. :—

Reference.	Date.	Amount.			
		£	s.	d.	
S.90/20/26 ...	9th August, 1927 ...	5	1	4	Balance due for boar sold.
Do. ...	do. ...	1	12	0	do.
Do. ...	do. ...	2	13	4	do.
Do. ...	do. ...	3	14	8	do.
Do. ...	do. ...	6	2	8	do.
Do. ...	31st August, 1927 ...	29	6	2	Balance due on a loan advanced for the purchase of a bull.
Do. ...	22nd November, 1927	12	0	0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
S.90/38/27 ...	29th November, 1927	8	13	8	Balance due on a loan advanced for the purchase of Agricultural Implements.
S.90/20/26 ...	14th December, 1927	12	0	0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
Do. ...	3rd January, 1928 ...	3	0	0	do.
Do. ...	do. ...	3	0	0	do.
Do. ...	do. ...	3	0	0	do.
Do. ...	do. ...	3	0	0	do.
Do. ...	do. ...	1	6	8	Balance due for boar sold.
Do. ...	21st April, 1928 ...	4	0	0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
Do. ...	do. ...	8	0	0	do.
Do. ...	do. ...	8	0	0	Balance due in respect of boar sold.
Do. ...	do. ...	13	4		do.
Do. ...	do. ...	5	4		do.

Claim to a sum of £3 8s. 0d. under Section 13 of Live Stock Breeding Act was waived and amount admitted as a charge on Subhead N.4. (Department of Finance minute S.90/35/27 of 18th November, 1927).

F. J. MEYRICK,

30th November, 1928.

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PURCHASE OF CREAMERIES—DEPOSIT ACCOUNT.

ACCOUNT of Receipts and Payments in the Year ended 31st March, 1928.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1927 ...	303,487 0 0	Purchase of Creameries	328,590 10 7
Transfer from Vote 52, Sub-head M.6. ...	26,754 6 1		
Repayments of Amounts advanced ...	17,000 0 0		
Interest on Department's No. 1 interest-bearing Deposit Account ...	61 12 10	Balance on 31st March, 1928 ...	18,712 8 4
	£347,302 18 11		£347,302 18 11

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, &c., on 31st March, 1928.

	£	s.	d.
For the purchase of Agricultural Implements, Repairs, etc., of Corn Mills ...	33,839	19	3
For the purchase of Bulls ...	31,781	15	8
For the purchase of Stallions ...	2,197	17	6
For the erection of Fencing ...	1,558	6	3
For Fruit Growing ...	45	12	0
Loans to Co-operative Creamery Societies ...	22,647	15	0
Sundry purchases of Bulls under Special Scheme for Congested Districts (maximum sum payable) ...	(a) 18,433	0	0
Cavan Central Co-operative Dairy and Agricultural Society, Ltd. Twenty-five fully paid £1 shares ...	25	0	0
TOTAL ...	£110,529	5	8

(a) Reducible, if certain conditions are complied with, to £6,009.

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, 1928.

RECEIPTS.	AMOUNT.			PAYMENTS.			AMOUNT.		
	£	s.	d.	£	s.	d.	£	s.	d.
GENERAL CATTLE DISEASES FUND (IRELAND).									
Balance on 1st April, 1927	Recoupments to Local Authorities (57 & 58)	...	...	22,248	12	11
Assessments on Local Authorities (57 & 58)	Vict., c. 57, s. 72)	...	...	2	10	0
Vict., c. 17, s. 71)	Fees	...	...	1	4	0
Proportion of Fines	Travelling	...	...	2	16	7
Transfer from Oireachtas	Miscellaneous Expenses	...	...	...	...	...
head N.2.) in respect of part compensation	22,255	3	6
for slaughter of Tuberculous Cattle	Balance on 31st March, 1928	...	...	2,011	12	0
	1,477	17	10						
	14,022	19	1						
						
TOTAL	TOTAL	...	...	£24,266	15	6
CATTLE PLEURO-PNEUMONIA ACCOUNT FOR IRELAND (PART OF THE GENERAL CATTLE DISEASES FUND).									
Balance on 1st April, 1927	Salaries (including the pay of the Staff employed in cleansing, disinfecting, branding, &c.)	...	...	7,148	1	6
Oireachtas Grant in Aid for Swine Fever	Fees—General	...	...	332	10	0
Expenses (57 & 58 Vict., c. 57, s. 73)	Travelling Expenses—General	...	...	1,856	3	6
Oireachtas Grant in respect of Bonus of Staff (Vote 52, Subhead N.1.)...	Miscellaneous Expenses—General	...	...	1,080	15	7
Salvage from swine slaughtered	Compensation for swine slaughtered	...	...	904	3	6
	Balance on 31st March, 1928	...	...	11,321	14	1

TOTAL	TOTAL	...	...	£11,321	14	1

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	7,355	6,828 0 3	526 19 9	—
B.—General Administrative Expenses	1,485	1,224 9 0	260 11 0	—
C.1.—Acquisition of Land (Grant in Aid) ...	10,000	10,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc.	40,000	37,334 12 2	2,665 7 10	—
D.—Advances for Afforestation Purposes	1,000	301 1 3	698 18 9	—
E.—Forestry Education ...	150	10 0 0	140 0 0	—
F.—Agency and Advisory Services	50	—	50 0 0	—
GROSS TOTAL ...£	60,040	55,698 2 8	4,341 17 4	—
			Surplus of Gross Estimate over Expenditure. £4,341 17 4	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized.	
G.—Appropriations in Aid ...	Estimated 3,000	Realized 4,022 4 4	£1,022 4 4	
			Total Surplus to be surrendered.	
NET TOTAL ...£	57,040	51,675 18 4	£5,364 1 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in Clerical, etc., Staff and to fall in cost of living Bonus.
- B.—Travelling expenses amounted to about £96 more than anticipated. Expenditure on furniture, fuel and light, stationery, postage, etc., was less than expected.
- C.2.—A reduction of £2,000 in the amount of grant available for expenditure was made in respect of rates, which were borne on Vote 17. (Department of Finance minute S.86/2/27 of 18th June, 1927).

D.—Contrary to expectations the tree nursery scheme in County Kildare, for which provision was made, did not come into operation until October, 1927, and no grant was payable during the financial year. The provision made to meet the contingency of grants to additional local bodies for tree nursery schemes and preservation of woodlands was not required.

E.—Saving due to the fact that the proposed special course of instruction to junior foresters, etc., could not be arranged.

F.—No calls for expenditure from this grant arose during the year.

G.—Receipts from sales of round and sawn timber are difficult to estimate and were more than anticipated.

F. J. MEYRICK,

Accounting Officer.

30th November, 1928.

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—GRANT IN AID FUND FOR THE ACQUISITION OF LAND.

STATEMENT OF EXPENDITURE 1927-28.

					£	s.	d.
Balance on 1st April, 1927	...	...	...	...	—
Grant in Aid 1927-28	...	...	...	...	10,000	0	0
					<hr/>		
					10,000	0	0
Expenditure 1927-28	...	...	...	...	8,239	14	8
Balance on 31st March, 1928	...	...	...	...	£1,760	5	4
					<hr/>		

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 & 54 Vict., c. 49, s. 2; 54 & 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; the Land Act, 1923; and the Land Bond Act, 1925.)

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	254,500	239,982 0 10	14,517	19 2	—	—
B.—Travelling Expenses ...	35,000	35,533 14 10	—	—	533	14 10
C.—Incidental Expenses ...	850	562 10 7	287	9 5	—	—
D.—Office of Public Trustee	838	754 18 3	83	1 9	—	—
E.—Solicitor's Department, Salaries and Allowances ...	8,750	7,461 7 4	1,288	12 8	—	—
F.—Solicitor's Department, Incidental Expenses...	6,000	3,727 12 8	2,272	7 4	—	—
G.—Contribution towards Charge for Excess Stock	134,500	134,592 5 11	—	—	92	5 11
H.—Payment under Section 11 (7) of the Land Act, 1923 ...	8,000	6,309 5 8	1,690	14 4	—	—
I.—Improvement of Estates, etc. ...	274,000	267,025 12 4	6,974	7 8	—	—
II.—General Purposes						
Schemes in Congested Districts ...	100	21 8 9	78	11 3	—	—
J.—Telegrams and Telephones	630	598 18 2	31	1 10	—	—
K.—Deficiencies on Realization by Government Departments of Land Bonds ...	2,500	287 1 4	2,212	18 8	—	—
KK.—To meet Deficiency of Income from Untenanted Land purchased under the Land Act, 1923—						
Original ... Nil						
Supplementary ... £35,000	35,000	34,661 11 2	338	8 10	—	—
L.—Loss on Unoccupied Holdings ...	100	—	100	0 0	—	—
Losses ...	—	197 19 2	—	—	197	19 2
GROSS TOTAL :—						
Original ... £725,768						
Supplementary ... 35,000	760,768	731,716 7 0	29,875	12 11	823	19 11
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £29,051 13 0			
Deduct :—			Surplus of Appropriations in Aid realized. £1,569 14 1			
M.—Appropriations in Aid ...	90,690	92,259 14 1	Total Surplus to be surrendered. £30,621 7 1			
NET TOTAL :—			Estimated.	Realized.		
Original ... £635,078						
Supplementary ... 35,000	£ 670,078	639,456 12 11	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...			—	—	13,201	4 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to fall in cost of living Bonus in second half of year; also due to vacancies created by deaths and retirements, and to no expenditure having been incurred in respect of Negotiation Fees (Land Act, 1903), and Costs and Remuneration under Sections 40 (7) and 41(2) of Land Act, 1923, modified by payments on Assimilation to (late) Congested Districts Board outdoor Staff.
- B.—Excess mainly due to increased travelling necessitated by carrying out of, on behalf of the Government, Relief Schemes in latter part of year. Excess sanctioned by Department of Finance Minute No. S. 60/26/28, of 3rd October, 1928.
- C.—Expenditure for advertising, messengers' uniforms, and for miscellaneous items was less than anticipated.
- D.—Savings mainly due to fall in cost of living Bonus.
- E.—Saving due to fall in cost of living Bonus and to vacancies in Staff of Solicitor's Branch not filled during year.
- F.—Proceedings in respect of Sale of Defaulters' Holdings did not progress as rapidly as anticipated, and costs of compulsory acquisition of land were not so great as estimated.
- G.—Excess due to payment of Bonus in respect of Purchase Agreements under Acts 1903 and 1909 lodged between 12th February, 1923, and passing of Land Act, 1923 (9th August, 1923). Sanctioned by Department of Finance Minute No. F. 37/4/26, of 30th September, 1927.
- H.—Expenditure cannot be closely estimated, as it is dependent on the amount of Land Bonds issued under the Land Acts, 1923-1927.
- I.—Expenditure less than anticipated.
- II.—Expenditure under this Subhead is now inconsiderable as the commitments of the Congested Districts Board to local authorities have now, for the most part, been disposed of, and any future payments are to be defrayed from Subhead I.
- J.—Casual saving.
- K.—Expenditure depends on the amount of Land Bonds transferred on allocation of Purchase Moneys to Government Departments in respect of their charges thereon, and cannot be accurately estimated.
- KK.—Deficiencies of Income from Untenanted Land—(Supplementary). Expenditure represents repayment of temporary Advances during three years to 31st March, 1928, to meet deficiencies of Income from Untenanted Lands acquired under the Land Act, 1923.
- L.—There were no accounts of Unoccupied Holdings closed at a loss during the year.
- Losses.—Special Subhead authorized by the Minister for Finance to meet the following Losses by fraud :—
- (1) Department of Finance Minute S. 98/3/27.—A sum of £163 16s. 9d., amount misappropriated by two temporary clerks in Solicitor's Offices.
 - (2) Department of Finance Minute F. 115/68/27.—A sum of £33 8s. 7d. misappropriated by a former Under Sheriff of Kilkenny, received by him on behalf of the Land Commission.
 - (3) Department of Finance Minute S. 98/1/28.—A sum of 13s. 10d., cost of replacing a telephone receiver bell and flex cord which disappeared from Headquarters Offices.

M.—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 Contribution from Rent and Interest Accounts ...	4,500	2,996 (a)
Purchase Annuities receivable out of lands purchased out of (late) Congested Districts Board's funds	30,000	30,000
Repayment of (late) Congested Districts Board's loans	700	583 (b)
Deductions from Payment in lieu of Rent towards cost of Collection, Section 20 (4) Land Act, 1923	2,100	1,921 (c)
Miscellaneous	4,500	4,660
	2,140	5,350 (d)
	<u>£90,690</u>	<u>£92,260</u>

(a) and (b). Receipts were less than estimated.

(c). Decrease due to termination of loan repayments.

(d). Includes £2,999 contributed by Vendors of Estates towards cost of Improvements, &c., carried out thereon.

Extra Receipts payable to Exchequer.—The extra receipts comprise a sum of £3,008 11s. 4d., being interest earned on the balances of compounded arrears and payment in lieu of rent pending payment, and the sum of £10,192 13s. 1d., being expenditure under the Irish Land (Provision for Sailors and Soldiers) Act, 1919, received from the British Colonial Office in respect of the year ended 31st March, 1927.

NOTE.—The sum of £89 14s. 0d., being the amount of deficiencies in the Achill Store Account caused by the default of the ex-Storekeeper has been written off under Finance Sanction S. 98/2/27, dated 6th July, 1928.

EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) one Assistant Principal on loan from another Department received £100.

From the Vote for Science and Art, a Clerical Officer of this Department received £151 as part time teacher in the School of Art.

This Account includes the sum of £2,239 15s. 0d. in respect of Salaries, etc., of Officers on loan to other Departments.

The Accounts of other Departments include the sum of £4,259 14s. 8d. in respect of Salaries, etc., of Officers on loan to this Department.

JOHN T. DRENNAN,

Accounting Officer.

IRISH LAND COMMISSION,
9th November, 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,

ADVANCES TO AGRICULTURAL CREDIT SOCIETIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for ADVANCES TO AGRICULTURAL CREDIT SOCIETIES and for defraying Expenses incidental thereto.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Advances to Agricultural Credit Societies and Expenses incidental thereto ...	84,000	18,250 16 5	65,749 3 7		—	
TOTAL ...	£ 84,000	18,250 16 5			—	
Surplus to be surrendered ...			£ 65,749 3 7			

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer	—	394

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Applications for advances were not as numerous as anticipated.

The Extra Receipts payable to the Exchequer were advances unexpectedly repaid by Societies before they were due.

F. J. MEYRICK,

Accounting Officer.

30th November, 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.

OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
ADMINISTRATION						
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	115,487	107,198 4 5	8,288 15 7		—	
B.—Travelling Expenses ...	3,000	2,407 13 8	592 6 4		—	
C.—Incidental Expenses ...	750	446 1 11	303 18 1		—	
D.—Telegrams and Telephones	1,158	1,155 0 4	2 19 8		—	
E.—Fees to Certifying Surgeons, &c.	10	—	10 0 0		—	
F.—Fees and Expenses of Medical Referees	300	263 13 0	36 7 0		—	
G.—Special Services, Inquiries, &c.	242	436 18 10	—		194 18 10	
H.—Departmental Committee on Crude Alcohol—Prizes ...	1,000	—	1,000 0 0		—	
INTERNATIONAL LABOUR ORGANIZATION.						
I.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations) ...	2,887	2,852 8 11	34 11 1		—	
I.2.—Travelling and Incidental Expenses	550	373 11 5	176 8 7		—	
I.I.—Gift from Saorstát Éireann to New International Labour Office at Geneva ...	450	—	450 0 0		—	
GROSS TOTAL	£ 125,834	115,133 12 6	10,895 6 4		194 18 10	
<i>Deduct :—</i>	Estimated.	Realized.				
J.—Appropriations in Aid ...	1,825	2,494 6 9	Surplus of Gross Estimate over Expenditure. £10,700 7 6			
			Surplus of Appropriations in Aid realized. £669 6 9			
NET TOTAL	£ 124,009	112,639 5 9	Total Surplus to be surrendered. £11,369 14 3			

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Fees received at Registry of Friendly Societies ...	104	209 13 6
Repayments from Shannon Power Development Fund in respect of Salaries, etc., of officers on loan	—	3,543 12 3
Miscellaneous Receipts	—	2 2 0
	£104	£3,755 7 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to fall in cost of living Bonus and to transfer of Staff to the Industrial and Commercial Property Registration Office.

B.—Saving mainly due to reduction in rates of subsistence allowances.

C.—Saving due to the transfer of the cost of Census Machine Expert to Subhead A Sanctioned by Department of Finance minute S.60/12/28 of 30th March, 1928.

D.—No more exact estimate was possible.

E.—No fees were paid under the Factory and Workshop Act, 1901.

F.—No more exact estimate was possible.

G.—Excess is due to (1) expenses of delegation to the International Economic Conference and International Conference for the Abolition of Import and Export Prohibitions and Restrictions; (2) expenses of British Industries Fair. Sanctioned by Department of Finance memorandum S.105/14/27 dated 1st May, 1928.

H.—No award was made.

I.1.—Payments to the League are made in U.S.A. dollars and the saving is due to the fluctuation of the exchange.

I.2.—Saving due to the fact that only one Session of the Convention was held in 1927. The delegates were therefore away for a shorter period. The Subhead includes an item of £57 9s. 0d. for hospitality expenses. Sanctioned by Department of Finance memorandum S.75/10/25.

I.I.—The matter did not come to maturity during the year.

J.—APPROPRIATIONS IN AID—

	Estimated.	Realized.
(a) 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 ...	£ 100	£ s. d. 156 17 0
(b) 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	1,634 12 0
(c) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	100	414 7 0
(d) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	125	288 10 9
	£1,825	£2,494 6 9

(a) Surplus due to the number of British ex-Service men in training being greater than was anticipated.

(b) Surplus principally due to payment of arrears of contributions by Electricity undertakings.

(c) The estimate in this case was based on the assumption that the Trade Loans (Guarantee) Act, 1924, would expire on the 31st July, 1927. It was, however, extended for a further period.

(d) Surplus due to repayment by the local authority of the expenses of a local inquiry under the Piers and Harbours Act, 1861, and to recovery of the expenditure on the British Industries Fair (see Subhead G). Neither of these items of income was anticipated when the Estimate was framed.

NOTES.

Subheads B. and C. of this Account include sums of £49 17s. 6d. and £7 3s. 0d., respectively, being expenditure incurred in connection with the visit to the Saorstát of the Vicomte de Saisy, Chairman of the Consortium Breton, to examine and advise on the development of certain mineral deposits. Sanctioned by Department of Finance minute S.99/9/27 of 3rd January, 1928.

Subhead G. of this Account includes the amounts of (1) £59 19s. 0d., being expenditure incurred in connection with the exhibit of textile and similar goods at the British Industries Fair, and (2) £163 8s. 2d., expenses of delegation to the International Economic Conference and the International Conference for the Abolition of Import and Export Prohibitions and Restrictions. Sanctioned by Department of Finance minutes S.99/13/27 dated 1st May, 1928, and S.105/14/27 dated 1st May, 1928, respectively.

This Account includes the sum of approximately £1,776 in respect of salaries, etc., of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £666 in respect of salaries, etc., of Staff on loan to this Department.

EXTRA REMUNERATION (exceeding £50).

One Clerical Officer whose remuneration is recovered in full from the Shannon Fund, received an allowance of £57 10s. 7d. Salary and £21 11s. 7d. Bonus for special duties.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

19th December, 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.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Payment to the Great Southern Railways Company under the Railways Act, 1924	48,688	48,688 0 0	—	—
B.—Repayments to County Councils (Tramways and Public Companies (Ireland) Act, 1883), &c.				
<i>Original</i>	£1,300			
<i>Supplementary</i>	4,480			
	5,780	5,779 10 0	10 0	—
C.—Special Railway Undertakings ...	3,000	1,062 4 2	1,937 15 10	—
D.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 ...	28,372	28,371 16 6	3 6	—
DD.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Letterkenny and Burtonport, Buncrana and Carnedonagh, and Letterkenny Railways				
<i>Original</i>	Nil.			
<i>Supplementary</i>	£6,500			
	6,500	6,500 0 0	—	—
E.—Payments in respect of Acquisition of land for Colliery Railways ...	2,500	1,934 15 0	565 5 0	—
F.—Sligo and Belmullet Steamer Service...	1,000	684 11 5	315 8 7	—
GROSS TOTAL—				
<i>Original</i>	£84,860			
<i>Supplementary</i>	6,500			
<i>Do.</i>	4,480			
	95,840	93,020 17 1	2,819 2 11	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
G.—Appropriations in Aid—			£2,819 2 11	
<i>Original</i>	£28,102			
<i>Supplementary</i>	4,470			
	32,572	34,433 10 0	Surplus of Appropriations in Aid realized.	
NET TOTAL—			£1,861 10 6	
<i>Original</i>	£56,758			
<i>Supplementary</i>	6,500			
<i>Do.</i>	10			
	£63,268	58,587 7 1	Total Surplus to be surrendered.	
			£4,680 12 11	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			—	8,925 3 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—Saving due to (1) the postponement of certain resleepering work on the Castlecomer Railway which had been anticipated as costing about £1,000, (2) an unanticipated credit in the working account of the Wolfhill Railway of £108 on account of the sale of material lifted, and (3) curtailment of expenditure on the Arigna Railway in consequence of the failure of traffic development.

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

F.—Saving due to increased efficiency and economy in the working of the service.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

27th November, 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.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	7,147	6,917 11 8	229 8 4	—
B.—Travelling and Incidental Expenses ...	555	281 19 7	273 0 5	—
TOTAL	£ 7,702	7,199 11 3		—
Surplus to be surrendered ...			£ 502 8 9	

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

3,603 19 1

(b) Fees ...

90

92 1 6

£4,090

£3,696 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to (1) there being no occasion during the year for the services of a temporary chairman or members, (2) 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.

GORDON CAMPBELL,

DEPARTMENT OF INDUSTRY
AND COMMERCE,*Accounting Officer.*

27th November, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	6,441	5,820 8 9	620 11 3	—
B.—Travelling and Incidental Expenses	578	401 3 0	176 17 0	—
BB.—Inquiries into Shipping Casualties	10	—	10 0 0	—
C.—Telegrams and Telephones	95	73 0 11	21 19 1	—
D.—Services in connection with Wrecks and Salvage ...	100	567 17 1	—	467 17 1
E.—Relief of Distressed Seamen	50	35 13 7	14 6 5	—
F.—Coast Life Saving Service	4,680	4,861 0 5	—	181 0 5
GROSS TOTAL ...£	11,954	11,759 3 9	843 13 9	648 17 6
			Surplus of Gross Estimate over Expenditure. £194 16 3	
			Deficiency of Appropriations in Aid realized. £93 13 8	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	4,312	4,218 6 4	Net Surplus to be surrendered.	
NET TOTAL ...£	7,642	7,540 17 5	£101 2 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—The amount of travelling was less than was anticipated. No legal expenses were incurred, and there was also a saving in minor incidentals.

BB.—No inquiries were held.

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

- D.—An exact forecast of this service is impossible. Payment of £400 was involved by the unexpected settlement of a long outstanding claim. Excess sanctioned by Department of Finance memorandum S. 60/2/28, dated 16th May, 1928.
- E.—An exact forecast of this service is impossible.
- F.—The excess is mainly due to the sublease of certain Huts no longer required, which involved the payment of compensation and certain incidental expenses which had not been provided for in the estimate. The extent of the necessary travelling was slightly underestimated. Sanctioned by Department of Finance minute S. 60/2/28, dated 16th May, 1928.
- G.—The deficiency in Appropriations in Aid realized is due to fewer vessels than was anticipated calling at Free State Ports, with a consequent fall in Survey and Mercantile Marine Office Fees.

The amount realized, £4,218 6s. 4d., is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc. :—						
Survey Fees	1,871	19	3			
Fees for examination of Masters, Mates, Engineers, etc.	97	8	0			
Fees for Medical Inspection of Emigrant Ships ...	857	0	0			
Contribution from Commissioners of Irish Lights in respect of Services of the Chief Surveyor acting as their Superintending Engineer	264	8	1			
				3,090	15	4
(b) Miscellaneous Receipts :—						
Sale of Forms	7	3	7			
Rent of Foreshores	34	9	4			
Mercantile Marine Office Fees	837	12	10			
Fines and Forfeitures	3	10	0			
Miscellaneous	1	9	6			
Wreck and Salvage :—						
(1) Sale of salvaged articles	210	18	3			
(2) Deposition Fees and Commission	32	7	6			
				1,127	11	0
TOTAL				£4,218	6	4

EXTRA REMUNERATION (exceeding £50).

From this Vote an Engineer Surveyor received an amount of £64 8s. 1d. being an Allowance at the rate of £100 per annum in respect of special work performed for the Commissioners of Irish Lights up to the date of his retirement.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY
AND COMMERCE,
27th November, 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.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for the Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES, including Contributions to the Unemployment Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	110,009	94,062 1 5	15,946 18 7	—
B.—Travelling Expenses ...	1,500	1,011 16 8	488 3 4	—
C.—Incidental Expenses ...	900	715 3 11	184 16 1	—
D.—Telegrams and Telephones	1,167	1,002 16 6	164 3 6	—
E.—Umpire and Courts of Referees, Salaries, etc.	1,350	1,161 2 6	188 17 6	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	250	165 18 6	84 1 6	—
G.—Contributions to the Unemployment Fund and to Special Schemes :—				
Original ... £225,000				
Supplementary 24,200				
	249,200	251,016 3 11	—	1,816 3 11
H.—Payments to Associations	350	289 4 11	60 15 1	—
I.—Advances to Workpeople for Fares ...	100	55 13 0	44 7 0	—
II.—Losses and Compensation	—	70 16 5	—	70 16 5
Deduct :—	£ 364,826	349,550 17 9	17,162 2 7	1,887 0 4
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	12,540	—	12,540 0 0	—
GROSS TOTAL :—				
Original ... £340,626				
Supplementary ... 11,660				
	352,286	349,550 17 9	4,622 2 7	1,887 0 4
Deduct :—				
J.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
Original ... £107,100	—	—	£2,735 2 3	
Supplementary ... 11,650	118,750	119,597 13 3	Surplus of Appropriations in Aid realized.	
			£847 13 3	
NET TOTAL :—				
Original ... £233,526			Total Surplus to be surrendered.	
Supplementary 10			£3,582 15 6	
	£ 233,536	229,953 4 6		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to fall in cost of living Bonus and to provision for a margin of temporary Staff in the case of the Employment Branch in view of possible fluctuations in the number of unemployed. In the financial year the number of temporary Staff employed was not so great as anticipated.

B.—Saving due to reduction in rates of subsistence allowances and to the Inspection and Supervision of Local Offices requiring less travelling than was anticipated.

C.—This Subhead covers a number of small items which cannot be exactly forecast.

D.—The greater part of this expenditure is for telephones, the estimate for which was furnished by the Department of Posts and Telegraphs.

E. and F.—Fewer appeals were lodged by claimants than was anticipated, resulting in fewer sessions of the Courts being held and decreased expenditure under both Subheads.

G.—This item is based on an estimate of the contribution income of the Unemployment Fund which cannot be exactly forecast. Excess sanctioned by Department of Finance memorandum S. 60/23/28 dated 23rd November, 1928.

H.—No more exact estimate was possible.

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

II.—Losses :—

	£	s.	d.
(1) 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	2	2	1
(2) Sum misappropriated by the Branch Manager, Dungloe Branch Employment Office (Department of Finance memorandum S. 99/6/28 dated 13th March, 1928). In this case the outstanding balance of remuneration amounting to £35 19s. 6d. was withheld	41	15	11
(3) Sums irregularly charged by the late Branch Manager, Youghal Branch Employment Office (Department of Finance memorandum F. 47/3/25). Salary to this amount has been withheld	26	18	5
	£70	16	5

J.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Estimated amount to be received from the Unemployment Fund under Section 12 (3) of the Unemployment Insurance Act, 1920, as amended by Section 8 of the Unemployment Insurance Act, 1922 ...	118,650	119,514 14 8
(b) Repayment of Sums advanced to Workpeople ...	75	53 11 2
(c) 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. ...	25	29 7 5
	£118,750	£119,597 13 3

(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 I.).

(c) Cannot be exactly forecast.

EXTRA REMUNERATION (exceeding £50).

An allowance of £52 13s. 11d. was paid to a female Clerical Officer in respect of special supervisory duties performed.

This Account includes a sum of approximately £559 in respect of salaries, etc., of Staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £135 in respect of salaries, etc., of Staff on loan to this Department.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

19th December, 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.

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, 1928, 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.
A.—Salaries, Wages, and Allowances ...	£ 21,756	£ s. d. 20,918 19 2	£ 837	s. d. 0 10	£ —	s. d. —
B.—Travelling, &c. ...	2,500	1,946 14 2	553	5 10	—	—
C.—Incidental Expenses ...	250	286 9 4	—	—	36	9 4
D.—Telegrams and Telephones	250	159 13 7	90	6 5	—	—
E.—Fishery Development ...	27,675	22,092 16 10	5,582	3 2	—	—
F.—Rural Industries ...	27,770	14,569 9 1	13,200	10 11	—	—
G.—Sea Fishery Protection Service ...	9,500	7,318 3 3	2,181	16 9	—	—
H.—Contribution to the International Council for the Study of the Sea	630	635 0 2	—	—	5	0 2
I.—Minor Marine Works ...	2,500	1,624 9 3	875	10 9	—	—
GROSS TOTAL ...£	92,831	69,551 14 10	23,320	14 8	41	9 6
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
J.—Appropriations-in-Aid ...	40,525	29,237 0 7	£23,279 5 2			
			Deficiency of Appropriations in Aid realized.			
			£11,287 19 5			
			Net Surplus to be surrendered.			
NET TOTAL ...£	52,306	40,314 14 3	£11,991 5 9			
			Estimated. Realized.			
			£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...			—	—	655	18 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings arose through vacancies remaining unfilled and the fall in the cost of living Bonus, but these savings were in part absorbed by the appointment during the year of a Parliamentary Secretary to the Minister.

B.—Less than anticipated, mainly owing to the delay in filling vacancies for an Assistant Inspector of Fisheries and an Inspector for Rural Industries.

C.—Excess due to expenditure on advertising being more than anticipated. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance minute S.60/5/28 of the 19th January, 1928.

D.—The expenditure on telegrams was less than anticipated.

E.—Savings due principally to (1) reduction in the amounts of the grants to Boards of Conservators owing to their improved financial position, (2) smaller purchases of fishery requisites for resale than anticipated, and (3) the necessity not having arisen to put into operation any scheme for fish curing.

F.—There was a considerable saving in the provision made for the purchase of raw materials, etc., the requirements of the Classes conducted by the Department being much less than anticipated, owing to the continued depression in trade. This saving is, however, largely offset by the consequential reduction in the receipts estimated to arise as the result of expenditure on Rural Industries (See Subhead J.—Appropriations in Aid).

G.—Owing to the further postponement of certain very extensive repairs and renewals to the Department's Fishery Cruiser, the maintenance of which is provided for under this Subhead, it was possible to effect a considerable saving on the estimate. A further saving was due to the price of coal proving to be much less than anticipated.

H.—The travelling expenses of the delegates from this country to the annual general meeting of the Council for which provision is made under this Subhead were slightly higher than anticipated. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance minute S.60/13/28 of the 3rd July, 1928.

I.—Negotiations with the local authorities concerned were not sufficiently advanced to enable certain works to be carried out within the financial year.

	Estimated.	Realized.
	£	£
J.—(1) Local Taxation (Customs and Excise) Duties Grant ...	10,650	10,650
(2) Repayment of Fishery and Industrial Loans ...	8,000	6,548*
(3) Miscellaneous Receipts from Schemes of Fishery Development, etc. (See Subhead E.) ...	6,925	5,011†
(4) Rural Industries: Miscellaneous Receipts. (See Subhead F.) ...	14,950	7,028‡
	<u>£40,525</u>	<u>£29,237</u>

* It is not possible to estimate more accurately the amount likely to be realized.

† Certain schemes under Subhead E. (see note above) did not operate to the extent provided for, with the result that the receipts were less than anticipated.

‡ Owing to the continued depression in trade, the receipts were less than anticipated (see note to Subhead F. above).

Extra Receipts payable to Exchequer—The amount is made up as follows:—

	£	s.	d.
(1) Proceeds of sale of Machinery, Plant, etc., of a Toy Factory and a Glove Class ...	576	15	0
(2) Proceeds of sale of Fishing Gear seized and fines levied in connection with illegal trawling ...	54	4	7
(3) Proceeds of sale of old stores, etc. ...	14	19	3
(4) Miscellaneous ...	9	19	11
	<u>£655</u>	<u>18</u>	<u>9</u>

NOTES.

The total amount of arrears outstanding in respect of fishery and industrial loans on the 31st March, 1928, was £122,020 6s. 10d.

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

	£	s.	d.
(1) Balance due for insurance by a bankrupt fishery loan borrower (S.28/21/26)	111	5	6
(2) Balance due in respect of fishery loans and insurance by a deceased fisherman. The actual sum due was £389 8s. 11d., but owing to the hardships that would otherwise be involved it was considered advisable to accept from the deceased's next of kin a sum of £204 7s. 7d. in full settlement (S.28/43/26) ...	185	1	4
(3) Balance due on a fishery loan. The amount of the indebtedness was £307 10s. 0d., but owing to the borrower not being in a position to meet his liability for any portion of that amount, a payment of £207 15s. 0d. by the sureties was accepted in full discharge (S.27/94/25)	99	15	0
(4) Owing to the sinking by collision of the vessel in which they were being conveyed, goods in transit for this Department to the value of £19 13s. 3d. were lost. Consequent however on the restricted liability of the vessel concerned, a sum of £7 11s. 10d. only was recovered, the difference falling as a loss to be borne by the consignees (S.27/4/28)	12	1	5

L. C. MORIARTY,

Accounting Officer.

DEPARTMENT OF FISHERIES,
DUBLIN,
14th December, 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.

DEPARTMENT OF POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—						
Original ... £1,547,964						
Less Supplementary 27,661						
	1,520,303	1,459,506 7 4	60,796 12 8			
AA.—Payment to other Administrations in respect of services rendered by Agency	5,500	5,127 15 11	372 4 1			
B.—Travelling and Subsistence Allowances ...	12,500	9,965 11 9	2,534 8 3			
BB.—International Conferences and Conventions ...	1,100	1,474 18 1	—		374 18 1	
C.—Rent, Office Fittings, &c. ...	24,560	21,380 8 8	3,179 11 4			
D.—Purchase of Sites, &c. (Postal and Telegraph Services only)—						
Original ... £10						
Supplementary ... 11,125						
	11,135	11,125 0 0	10 0 0			
E.—Conveyance of Mails ...	367,680	337,967 19 6	29,712 0 6			
F.—Railway Companies, &c., for services in connection with Telegrams ...	350	272 7 4	77 12 8			
G.—Stores other than Engineering Materials—						
Original ... £57,620						
Supplementary ... 16,546						
	74,166	63,787 7 11	10,378 12 1			
H.—Incidental Expenses, Law Charges, &c. ...	5,950	2,443 7 6	3,506 12 6			
I.—Engineering Establishment ...	159,224	166,408 1 7	—		7,184 1 7	
K.—Engineering Materials ...	50,403	50,412 9 5	—		9 9 5	
L.—Engineering Contract Work, Maintenance by Railway Companies, &c. ...	29,818	21,573 16 1	8,244 3 11			
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Act, 1924	82,831	83,529 1 4	—		698 1 4	
N.—Superannuation and other non-effective Charges ...	206,940	154,293 11 11	52,646 8 1			
O.—Post Office Savings Bank ...	13,545	11,667 19 11	1,877 0 1			
GROSS TOTAL—						
Original £2,565,995						
Supplementary 10						
	2,566,005	2,400,936 4 3	173,335 6 2		8,266 10 5	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £165,068 15 9			
T.—Appropriations in Aid ...	86,080	89,000 12 9	Surplus of Appropriations in Aid realized. £2,920 12 9			
NET TOTAL—			Total Surplus to be surrendered. £167,989 8 6			
Original £2,479,915						
Supplementary 10						
	2,479,925	2,311,935 11 6				

DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.1.—Headquarters Offices ...	119,381	114,291 6 4	5,080	13	8	—		
A.2.—Metropolitan Offices ...	432,920	400,835 2 3	32,084	17	9	—		
A.3.—Provincial Offices ...	937,955	890,900 7 0	47,054	13	0	—		
A.4.—Stores Branch ...	57,708	53,479 11 9	4,228	8	3	—		
	£ 1,547,964	1,459,506 7 4	88,457	12	8	—		
<i>Less Supplementary</i> ...	27,661	—	27,661	0	0	—		
NET TOTAL ...	£ 1,520,303	1,459,506 7 4	60,796	12	8	—		
Surplus ...			£60,796 12 8					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The decreased expenditure was due to a saving on Bonus caused by a lower cost of living figure operating from 1st September, 1927, to 31st March, 1928, than that estimated for (£4,100), the reductions in Establishments, and vacancies remaining unfilled in the Secretary's Office (£1,900), and to the employment in the Accountant's Branch of staff whose wages were borne on the Metropolitan Vote (£300); set off by increased expenditure on staff employed on Dáil Bond work (£1,200).

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 (£17,684), and to a saving on Bonus estimated at £14,400 resulting from a lower cost of living figure operating from 1st September, 1927, to 31st March, 1928, than that estimated for.

A.3.—The decrease in expenditure was due to the operation of a general policy of retrenchment (£15,254) and to a saving on Bonus estimated at £31,800 resulting from a lower cost of living figure operating from 1st September, 1927, to 31st March, 1928, than that estimated for.

A.4.—The decrease in expenditure was due to:—

- A saving of £2,700 on Bonus due to a lower cost of living figure operating from 1st September, 1927, to 31st March, 1928, than that estimated for.
- A saving of £1,000 due to the re-organization and reduction in repairs costs in the Post Office Factory.
- A saving of £500 on the cost of the labour it was estimated would be required for the handling of Engineering Stores.

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. ...	5,500	5,127 15 11	372	4	1	—		

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the volume of business in connection with Money Orders and Postal Orders sent to Great Britain and Northern Ireland being 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	12,500	9,965 11 9	2,534 8 3	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

This is a fluctuating item.

The decreased expenditure was due to it not having been found necessary to incur the anticipated expense in travelling performed by the Travelling Staff attached to the various Headquarters Offices and also to increased facilities afforded by numerous Bus services in outlying districts and consequent reduction in fares and subsistence allowances.

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	1,100	1,474 18 1	—	374 18 1

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was due to a subscription to the International Bureau, which was not anticipated, falling due within the financial year. (Department of Finance letter S.60/15/28 of 7th September, 1928).

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. ...	24,560	21,380 8 8	3,179 11 4	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

This is a fluctuating item.

The decrease in expenditure was due :—

- (1) To certain anticipated payments for fuel which did not materialise during the financial year (£1,100).
- (2) To a fall in cost and general economy in use of fuel and light (£1,920).
- (3) To saving in expenditure on structural alterations and fittings (£160).

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Purchase of Sites, &c. (Postal and Telegraph Services only)—	£	£ s. d.	£ s. d.	£ s. d.
Original ... £10				
Supplementary ... 11,125				
	11,135	11,125 0 0	10 0 0	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

In the absence of definite data the Estimate of £10 was made to provide a Token Vote.

The expenditure represents the payments for the purchase of sites for new premises (Department of Finance letters S.38/26/25 of 27th October, 1927, and S.38/6/27 of 20th July, 1927).

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	280,000	264,103 14 3	15,896 5 9	—
E.2.—Conveyance of Mails by Road	54,250	50,475 12 5	3,774 7 7	—
E.3.—Packet Services at Home ...	900	676 9 10	223 10 2	—
E.4.—Packet Services—British, Foreign and Colonial ...	32,500	22,672 12 8	9,827 7 4	—
E.5.—Conveyance of Mails by Air (Foreign and Colonial)	30	39 10 4	—	9 10 4
TOTAL ...£	367,680	337,967 19 6	29,721 10 10	9 10 4

Surplus ... £29,712 0 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- E.1.—A saving of £14,000 was effected on Letter Mails due to the provisional re-assessment of the subsidies paid to Railway Companies (Department of Finance letter S.39/2/24 of 21st April, 1928). A saving of £1,880 on Parcel Mails was due to the growth of Motor Road Services and to a slight decline in incoming parcel traffic resulting in smaller payments.
- E.2.—The saving was due to economies effected in Road Services and contracts, a falling off in traffic and the extension of the Department's Postmen-driven motor services in Dublin and the Provinces.
- E.3.—The saving was due to economies effected in ferriage contracts and services.
- 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 (£9,000) and to the expenditure on Foreign and Colonial Services being less than estimated (£800).
- E.5.—The excess was due to the extension of the Air Mail Services (Department of Finance letter S.39/5/24 of 19th January, 1927).

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 350	£ s. d. 272 7 4	£ s. d. 77 12 8	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to the general decline in Telegraph business transacted by Railway Companies.

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
G.1.—Stores:— <i>Original</i> ... £35,700 <i>Supplementary</i> 16,546	£ 52,246	£ s. d. 46,976 16 4	£ s. d. 5,269 3 8	£ s. d. —
G.2.—Uniform Clothing ...	17,020	12,754 18 8	4,265 1 4	—
G.3.—Manufacture of Stamps, &c.	4,900	4,055 12 11	844 7 1	—
TOTAL ...£	74,166	63,787 7 11	10,378 12 1	—
Surplus ...			£10,378 12 1	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,520.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

G.1.—The reduction in expenditure was due to the estimated payments to the British Post Office for the use of Cross-Channel mail bags not having fully materialised during the financial year (£2,000), to the delay in the purchase of canvas for mail bags owing to the difficulty in securing suitable contracts (£2,000), and to general economy and fall in prices of petrol, tyres, &c. (£1,250).

G.2.—The saving in expenditure was due to the use of Post Office stocks held in reserve (£3,500) and to the general policy of retrenchment (£750).

G.3.—The saving was due to contracts for watermarked paper being unavoidably held up with consequent decreased expenditure on paper, gumming, plateglazing, &c.

Apart from ordinary stocktaking discrepancies the losses of Postal Stores from Stock amounted to £3 4s. 3d. during the year.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.1.—Law Charges ...	250	166 1 1	83 18 11	—
H.2.—Losses by Default, Accident, &c. ...	4,000	1,388 9 6	2,611 10 6	—
H.3.—Incidental Expenses ...	1,700	888 16 11	811 3 1	—
TOTAL ...£	5,950	2,443 7 6	3,506 12 6	—
Surplus ...			£3,506	12 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- H.1.—This is necessarily a fluctuating item and the expenditure under this Subhead cannot be estimated with greater accuracy.
- H.2.—The saving was due to the restoration of normal conditions in the Saorstát. A classified schedule of losses is appended. The loss to the public is reduced by £4 11s. 9d. on account of unpaid wages, etc., due to dismissed, etc., Officers.
- H.3.—The expenditure under this Subhead is necessarily of a fluctuating nature.

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

Losses by Raids :—		£	s.	d.
3 Cases under £50 ...	...	33	16	2
Deficiency in Accounts—Due to defalcations of late Clerk in charge, Clonmellon Sub-Office, An Uaimh ...	...	144	11	2
„ „ Due to payment at Leighlinbridge Sub-Office, Carlow, of Postal Orders stolen from Bennettsbridge Sub-Office, Kilkenny ...	...	2	16	6
„ „ Due to theft of cash and stamps from Bennettsbridge Sub-Office, Kilkenny ...	...	21	18	5
„ „ Due to defalcations and falsification of Accounts in the Stores Branch ...	...	47	3	10
„ „ Due to an unexplained discrepancy in a British Savings Bank Account at Phibsborough Branch Office, Dublin ...	...	1	0	0
„ „ Due to deficiency in the stock of Entertainment Stamps at Cork ...	...	3	13	6
„ „ Due to shortages in Official Remittances, and Counter Losses at Letterkenny ...	...	70	0	8
„ „ Due to shortage in a remittance at Urlingford Sub-Office, Thurles ...	...	1	18	0
„ „ Portion of unexplained shortage of £10 at Waterford ...	...	8	0	0
„ „ Portion of unexplained shortage in Postage Stamp Stock at Rathmines Branch Office, Dublin ...	...	1	0	0
„ „ Portion of loss through fire of credit stocks at Kilmacow Sub-Office, Waterford ...	...	21	2	6
„ „ Unexplained shortage in a remittance received at Pearson's Bridge Sub-Office, Bantry ...	...	1	0	0
„ „ Embezzlement of Official Cash by a Post Office Assistant, Dublin Postal District ...	...	65	11	0
Miscellaneous Losses under £1, involving suspicion of fraud or culpable negligence on the part of Post Office Servants ...	...	2	7	

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.
Irrecoverable overpayments of Wages, etc.	3	15	2			
Counter Losses	128	9	7			
Postal Orders	1	12	6			
Old Age Pension Orders	5	15	0			
Money Orders	6	3	5			
Irrecoverable amounts of National Health and Unemployment Insurance Contributions	26	13	5			
Irrecoverable amounts of Customs Charges uncollected	7	18	11			
Miscellaneous	3	5	2			
				183	13	2

Compensation for Loss of or Damage to Parcels and Registered and Insured Letters:—

Loss :—Registered and Insured Parcels... ..	76	11	5			
Unregistered and Uninsured Parcels	488	17	6			
Total (Parcels)	565	8	11			
Registered and Insured Letters	161	19	10			
TOTAL (LOSS)	667	8	9			
Damage :—Registered and Insured Parcels	8	13	9			
Unregistered and Uninsured Parcels	102	14	9			
Total (Parcels)	111	8	6			
Registered and Insured Letters	2	4	9			
TOTAL (DAMAGE)	113	13	3			
TOTAL (LOSS AND DAMAGE)				781	2	0
TOTAL				£1,388	9	6

The total number of Money Orders and Postal Orders issued during the year was over 4,535,300, amounting to a total sum of £6,827,500. The total number of parcels dealt with was about 6,128,900. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was about £16,381,200.

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	146,315	151,657 6 8	—		5,342	6 8
I.2.—Travelling and Subsistence Allowances	12,909	14,750 14 11	—		1,841	14 11
TOTAL ...£	159,224	166,408 1 7	—		7,184	1 7
		Deficit		£7,184	1	7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- I.1.—The increase was due to abnormal Storm Repairs (£5,700) and unanticipated expenditure on general maintenance (£3,600) offset by a saving in Bonus (£4,000) owing to lower cost of living figure operating during portion of the year than that originally estimated for. (Department of Finance letters S.60/15/28 of the 7th September, and the 23rd November, 1928, refer).
- I.2.—The increase was due to unanticipated travelling in connection with abnormal Storm Repairs. (Department of Finance letters S.60/15/28 of the 7th September, and the 23rd November, 1928, refer).

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	50,403	50,412 9 5	—		9	9 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The slight excess in expenditure, which could not have been foreseen, is sanctioned by Department of Finance letter S.60/15/28 of the 23rd November, 1928.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF

CHARGE, 1927-28

	£	s.	d.
Timber and Tools stolen from Pole Yard, Cork ...	6	12	10
Arms and Spindles stolen from Railway line between Ballinlough and Ballyhaunis ...	6	5	0
Tools stolen from Lineman's hut, Navan ...	5	18	0
Telephone lost in transit to Stores Branch ...	3	13	2
Telephone apparatus stolen from Gresham Hotel, Dublin, during installation ...	2	11	5
Poles destroyed in fire in Contractor's Yard ...	145	1	9
Die for Universal Stamping Machine lost in transit ...	2	1	6
Drums lost in transit ...	6	0	0
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (38 cases) ...	18	3	6
TOTAL ...	£196	7	2

The total value of Stores handled during the year was £225,229.

Telephone apparatus to the value of £1,226 5s. 4d. which disappeared from various Military and Police Barracks, or was destroyed in 1922 and 1923, was written off in 1927-28 (Department of Finance letters S.40/18/24 of 29th March, 1927, S.66/2/24 of 20th May, 1927, and S.40/18/24 of 25th November, 1927).

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
L.1.—Maintenance by Railway Companies, &c. ...	9,030	9,025 12 2	4	7 10	—	
L.2.—Wayleaves ...	300	271 17 2	28	2 10	—	
L.3.—Contract Work ...	14,040	7,272 4 9	6,767	15 3	—	
L.4.—Rent, Rates on Wires, &c. ...	4,930	4,402 3 8	527	16 4	—	
L.5.—Incidental Expenses ...	1,518	601 18 4	916	1 8	—	
TOTAL ...£	29,818	21,573 16 1	8,244	3 11	—	

SURPLUS ... £8,244 3 11

Expenditure in the Year. Total outstanding.

REPAYMENT SERVICES.

Works executed for Railway Companies and others ... 2,462 1,245

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.

During the year nine claims for Repayment Services amounting to £124 0s. 9d. were abandoned.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.2.—Decrease due to the cessation of Wayleave payments, arising from the introduction of underground Development Schemes.
- L.3.—Decrease due to the postponement of projected Works, which could not be carried out during the financial year.
- L.4.—The decrease was due to a reduction in rates on property levied by Local Authorities, and to anticipated rent claims not having been furnished within the financial year.
- L.5.—The decrease was due to a saving of £285 on Technical and Automatic Telephony Classes and £45 on advertisements, also to a saving of £586 in the provision for making good damage in connection with new Construction Works, an item which is necessarily of a fluctuating nature.

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	40,187	40,885 0 0	—	698 0 0
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	42,644	42,644 1 4	—	1 4
TOTAL ...£	12,831	83,529 1 4	—	698 1 4
Deficit ...			£698 1 4	

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, 1927.

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	34,020	32,992 18 6	1,027 1 6	—
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	84,920	65,539 0 7	19,380 19 5	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921	30,500	—	30,500 0 0	—
N.4.—Repayment to British Government in respect of Pensions awarded prior to 1st April, 1922	57,500	55,761 12 10	1,738 7 2	—
TOTAL£	206,940	154,293 11 11	52,646 8 1	—
Surplus ...			£52,646 8 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

N.1.—The expenditure under this Subhead cannot be estimated with greater accuracy.

An amount of £210 14s. 5d. was paid to a British Post Office Pensioner who retired in 1918 and whose pension was subsequently declared forfeited on political grounds by the British Government. The pension was restored by this Administration as from 1st April, 1922. (Department of Finance letter P.2/24/27 of 4th June, 1927).

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	11,090	10,612 2 5	477 17 7	—
O.2.—Travelling	10	21 18 5	—	11 18 5
O.3.—Buildings, Furniture, Light, Heating, &c.	500	646 5 1	—	146 5 1
O.4.—Stationery, &c.	1,500	300 12 2	1,199 7 10	—
O.5.—Law Charges	10	—	10 0 0	—
O.6.—Losses by Default, Accident, &c.	300	2 16 8	297 3 4	—
O.7.—Incidental Expenses	60	10 7 0	49 13 0	—
O.8.—Rates, &c.	75	73 18 2	1 1 10	—
TOTAL£	13,545	11,667 19 11	2,035 3 7	158 3 6
Surplus ...			£1,877 0 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

O.1.—The saving was due to a lower cost of living figure operating from the 1st September, 1927, to 31st March, 1928, than was estimated for (£425) and to economies effected by the employment of Temporary Force in vacancies (£50).

O.2.—This is a fluctuating item and a closer estimate was not possible.

O.3.—Sufficient data were not available to estimate more accurately the probable expenditure for maintenance and fittings under this heading.

O.4.—Expenditure of about £550 for which provision was made did not come in course of payment during the financial year. The actual requirements were overestimated.

O.5.—This is a fluctuating item and no expenditure was incurred during the financial year.

O.6.—This is a variable item. The anticipated expenditure did not materialise. A classified schedule of losses is appended.

O.7.—A close estimate of the expenditure under this heading cannot be framed as it consists of items which vary from year to year.

LOSSES BY DEFAULT—SAVINGS BANK

PARTICULARS							Amount
							£ s d.
Irrecoverable Overdraft by depositor in account :—							
No. 58705	...	...	...	...	...	...	6 10
Amounts fraudulently withdrawn from accounts :—							
No. 279125	...	...	...	...	...	...	10 0
„ 225274	...	...	...	...	...	...	15 0
„ 196864	...	...	...	...	...	...	14 10
Deficiency due to error in reporting deposits to account :—							
No. 137872	...	...	...	...	...	...	10 0
TOTAL						...£	2 16 8

The total number of Savings Bank deposits and withdrawals during the year was over 681,300 and their total amount was about £2,112,500.

SUBHEAD T.—APPROPRIATIONS IN AID

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
Appropriations in Aid ...	£ 86,080	£ s. d. 89,000 12 9	£ s. d. —	£ s. d. 2,920 12 9

NATURE OF RECEIPT.	Estimated.	Realized.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	£ 27,500	£ s. d. 28,510 5 0
T.2.—Void Money Orders	—	—
T.3.—Void Postal Orders	—	—
T.4.—Commission on Rates collected for County Councils	1,600	1,522 15 0
T.5.—Works for Railway Companies	1,600	1,177 16 11
T.6.—Sale of Engineering Stores	2,650	2,346 16 0
T.7.—Receipts from Savings Bank Funds	23,125	20,838 17 3
T.8.—Sale of Sites	—	—
T.9.—Rent of Post Office Premises Sub-let	3,300	7,576 9 7
T.10.—Receipts from British Administration for Excess Parcels Traffic	13,000	12,779 0 0
T.11.—Receipts from British Administration for Staffing of Wireless Stations	5,440	5,000 0 0
T.12.—Miscellaneous Receipts	7,865	9,248 13 0
TOTAL	86,080	89,000 12 9

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 amount of Rates collected being less than anticipated.

T.5.—The Department was not called upon to carry out repayment services to the extent anticipated.

It is difficult to estimate accurately the receipts under this heading as they result from accidental damages as well as from works which may be performed for Railway Companies and others whose requirements cannot be foreseen.

T.6.—A closer approximation of the receipts was not practicable in this case.

T.7.—The variation from the estimate was mainly due to direct expenditure being overestimated (See Subhead O.—Post Office Savings Bank) (£1,900), and to the volume of Savings Bank business having been less than anticipated.

T.9.—The excess was due to the lettings of the new Post Office Buildings in Dublin from which rents were receivable since July, 1925.

T.10.—A casual variation.

T.11.—A provisional payment, on account, of £5,000 only was received from Great Britain, as final agreement had not been reached with the British Administration.

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 28th June, 1927) ...	425	0	0
(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 Contractors by the Controller of Stores ...	3,976	8	8
(c) Payment by the Air Ministry, Great Britain, for special attendances of staff in connection with Meteorological Services at various offices during the period 1st January, 1925, to 30th June, 1927	501	7	10

The excess Receipts were mainly due to the value of Stores supplied to other Government Departments being greater than anticipated.

EXTRA REMUNERATION (exceeding £50).

From the Land Commission Vote one Higher Executive Officer (£350-£500) of the Secretary's Office received an allowance of £100 per annum as from 1st February, 1928. Bonus on the allowance was paid by this Department.

For acting as Private Secretary to the Minister, and later to the Parliamentary Secretary, an Executive Officer (£90-£350) of the Secretary's Office received a temporary non-pensionable allowance of £150 per annum plus appropriate Bonus from 1st to 24th April, 1927, and an Executive Officer (£90-£350) of the Secretary's Office received a temporary non-pensionable allowance amounting to the difference between his salary and appropriate Bonus and £350 per annum and appropriate Bonus, as from 25th April, 1927.

For acting as Private Secretary to the Secretary, an Executive Officer (£90-£350) of the Secretary's Office received a temporary non-pensionable allowance of £100 per annum plus appropriate Bonus.

From the Department of Justice Vote one Post Office Assistant Grade B (Scale 16s. to 49s. per week) received the difference between his Post Office Wages and Bonus and £400 per annum from 1st April, 1927, to 31st March, 1928. One Overseer, 27 Post Office Assistants, one Postman and 11 Skilled Workmen received extra remuneration varying between £51 10s. 5d and £143 14s. 11d. 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 £1,593 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, &c., in previous years ...	6	10	3
Medical Capitation Fees overpaid ...	2	6	0
Unemployment Insurance Contributions paid in error ...	1	2	9
Workmens' Compensation overpaid ...	14	6	
Expenses of witness in law case ...	15	6	
	<u>£11</u>	<u>9</u>	<u>0</u>

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1928.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 1928.

SUMMARY.

Estimated Expenditure.				Actual Expenditure.			
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.		LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	
Telegraph Services.	Telephone Services.		Common Services.	Telegraph Services.	Telephone Services.	Common Services.	
£	£	£	£	£	£	£	£
13,670	*	8,220	...	7,445	*	4,043	...
42,326	67,621	1,008	...	18,511	83,935	192	...
44,360	64,020	3,962	...	42,601	77,207	4,165	...
900	9,296	4	...	1,445	11,066	52	...
101,256	140,937	13,194	...	70,002	172,208	8,452	...
		£255,387				£250,662	

* Telephone Construction is provided for by loans raised under the Telegraph Acts, 1892-1921, and the Telephone Capital Acts, 1924 and 1927.

APPENDIX No. 1A.

ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1928.

Estimate.		Expenditure.	
£		£	
Construction (Telegraphs) :—		Construction (Telegraphs) :—	
Shore Wireless Stations	2,823	Shore Wireless Stations	875
Sundry Works (including fast Telegraph Apparatus)	10,847	Sundry Works (including fast Telegraph Apparatus)	6,570
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£8,835	Cash	£1,555
Materials	4,835	Materials	5,890
	13,670		7,445 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating— New Works :—		Electric Light, Electric Power, Heating— New Works :—	
Cash	£7,260	Cash	£3,883
Materials	960	Materials	160
	8,220		4,043
TOTAL COST OF COMMON SERVICES CONSTRUCTION		TOTAL COST OF COMMON SERVICES CONSTRUCTION	
...	£8,220	...	£4,043 (b)

(a) Construction (Telegraphs) :—Certain Telegraph and Wireless Communication works were not carried out, and Pneumatic Tube Construction works were not completed.
The erection of Burton Fort and Arranmore Wireless Telegraph Stations, which it was proposed to perform under contract, and was therefore estimated for as cash expenditure, was carried out by the Department.

The increase in plant value arising from Renewal works was provided for in the estimate under Renewals.
(b) Construction (Common Services) :—Certain heating, lighting and lift installation works at General Post Office, Dublin, were not carried out, as the rebuilding was not sufficiently advanced.

APPENDIX NO. 1A. ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1928.—continued.

Estimate.			Actual Expenditure.		
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.	LINES AND APPARATUS		ELECTRIC LIGHT AND POWER.
Telephone Services.	Telephone Services.	Common Services.	Telephone Services.	Telephone Services.	Common Services.
£	£	£	£	£	£
27,476	46,789	554	11,900	54,418	153
14,409	16,275	452	6,022	28,365	28
441	4,557	2	17,922	82,783	181
			589	1,152	11
£42,326	67,621	1,008	18,511	83,935	192
32,263	57,867	3,522	31,267	70,551	3,699
3,037	5,883	440	3,065	5,627	466
30	270	—	27	245	—
9,030	—	—	8,242	784	—
£44,360	64,020	3,962	42,601	77,207	4,165
900	9,296	4	722	5,716	30
			723	5,350	22
£900	9,296	4	1,445	11,066	52

(a) Renewals, Rearrangements, &c.—The total expenditure on renewal, &c., works, was £8,317 less than the estimate, various main line renewal works not having been carried out as anticipated. Following the standard practice such expenditure has hitherto been allocated on a proportionate mileage basis but as the Telegraph lines are much older and more in need of repair the Telegraph Service has not been charged with its due share of renewal cost. Investigations are being made with a view of readjusting the renewal charges as between the Telegraph and its telephone Services.

(b) Maintenance.—The total expenditure was £11,631 more than estimated. The excess is mainly due to heavy expenditure in connection with abnormal storm repairs not provided for in the estimate.

(c) Repairs of Stores in Post Office Factory.—Indirect expenditure was not shown in the estimate. The saving in direct expenditure is due to the general restriction of the activities of the Post Office Factory in accordance with the policy of the Department.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1928

RECEIPTS.		£	ISSUES.		£
Value of Stores in hand, 1st April, 1927 :—			Works and Maintenance		80,257
Stock at Rate Book Prices on 31st March, 1927 ...		138,147*	Repayment Services		5,252
Stores in transit on 31st March, 1927 ...		1,330	Factory for use in Manufacture, Plant, &c. ...		6,470
Stores issued to Factory in respect of uncompleted Works on 31st March, 1927 ...		2,383	Sales		2,282
Less—Decrease on revaluation		141,860	Stocktaking Adjustments		94,261
		3,515	Value of Stores issued to Factory in respect of Uncompleted Works on 31st March, 1928		1,403
Engineering Materials Purchased		77,316	Value of Stores in transit on 31st March, 1928		583
Add Stores taken into Stock, 1927–28, but not paid for on 31st March, 1928		1,600	Value of Stores in hand on 31st March, 1928		143,906*
Deduct Stores taken into Stock prior to 1st April, 1927, and paid for in 1927–28		78,916	(Including Stores awaiting repair or condemnation, £27,268, and for sale, £4,567).		145,892
		4,142			
Add cost of Freight and Cartage of Engineering Stores		4,968			
Add cost of Handling :—					
Engineering Staff		1,820			
Stores Staff		6,769			
		13,557			
Manufactured Articles received from Factory at cost		11,159			
Profit on Rate Book Prices		2,570			
		£240,405			£240,405

* 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 1927-28.

RECURRENT CHARGES.

Subhead N.1.

£ s. d.

Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1)	18,941	15	7
---	--------	----	---

GRATUITIES AND OTHER NON-RECURRENT CHARGES.

A.—Statutory.

Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))	5,921	18	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))	4,364	12	6
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)	206	14	4
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)	270	13	8
Gratuities granted to Dependants of Unestablished Officers under the Super- annuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3)	54	3	9

B.—Non-Statutory.

Marriage Gratuities	2,749	19	6
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts	132	4	6

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	350	16	2
Grants under the Injuries in War (Compensation) Act, 1915	—		
	£32,992	18	6

Subhead N.2.

Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	£65,539	0	7
---	---------	---	---

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.
	53,935	8	8

INJURY GRANTS.

Grants under the Warrants made under Section 1 of the Superannuation Act, 1887	42	8	9
Grants under the Workmen's Compensation Acts, 1906, 1917 and 1919	183	0	0
Grants under the Injuries in War (Compensation) Act, 1915	1,600	15	5
	£55,761	12	10

TOTAL £154,293 11 11

WIRELESS BROADCASTING.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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. ...	10,165	7,518 8 11	2,646 11 1	—
B.—Cost of Daily Programmes	14,265	11,507 17 0	2,757 3 0	—
C.—Travelling and Subsistence Allowances ...	350	105 15 9	244 4 3	—
D.—Light, Power, etc. ...	1,300	588 6 9	711 13 3	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	2,425	6,811 14 1	—	4,386 14 1
F.—Miscellaneous Expenses	559	271 17 5	278 2 7	—
TOTAL ...£	29,055	26,803 19 11	6,637 14 2	4,386 14 1

Surplus to be surrendered

£2,251 0 1

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Advertisements	—	28 3 0
Receipts for Relays	—	43 0 0
Cost of Services rendered	—	5 8 10
Refund of expenses incurred in connection with Irish Radio Exhibition, 1926-27	—	24 12 2
		<u>£101 4 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due (1) to vacancies not filled (£1,664), (2) to the cost of Officers loaned being borne on the Votes of other Departments (£750), (3) to the News Assistant being paid at the unmarried rate (£80), and (4) to a saving on Bonus caused by a lower cost of living figure operating from 1st September, 1927, to 31st March, 1928, than that estimated for.

B.—Saving due to economies effected in Programme Costs with a view to keeping expenditure within estimated income.

- C.—This is a fluctuating item, and less travelling was necessary than was anticipated.
- D.—Saving due (1) to delay in opening Cork Station (£100), (2) to reduction in charges made by the Dublin Corporation for current for power (£50), and (3) to the absence of sufficient reliable data when the Estimate was originally framed (£563).
- E.—Excess expenditure due to cost of erection of Cork Station not having been fully met during the financial year 1926-27 (£4,679) (Department of Finance Letter S. 41/12/26 of the 21st November, 1927); also to excess expenditure on Music and Musical Instruments (£127), offset by savings on additional apparatus (£344), and on Maintenance (£101).
- F.—This is necessarily a fluctuating item. Part of the saving was due to the cost of telegrams containing news items for Broadcast, which cost was estimated for under this Subhead, being charged to Subhead B. Cost of Programmes (£150).

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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 ...	1,005,974	886,809 3 10	119,164	16 2	—	
A.1.—Military Educational Course Abroad for Specially Selected Officers	4,460	2,513 9 11	1,946	10 1	—	
A.2.—Gratuities to Officers on Retirement ...	5,000	43,759 8 1	—		38,759	8 1
B.—Marriage Allowance ...	145,009	130,567 0 6	14,441	19 6	—	
C.—Wages of Civilians attached to Units ...	92,364	83,850 11 9	8,513	8 3	—	
D.—Pay of Chaplains and Officiating Clergymen	8,062	6,775 18 4	1,286	1 8	—	
E.—Pay of Officers of Medical Service ...	38,685	35,234 4 1	3,450	15 11	—	
F.—Medicines and Instruments	2,262	1,688 2 7	573	17 5	—	
G.—Lodging and Subsistence Allowances ...	33,343	49,169 6 4	—		15,826	6 4
H.—Transport of Troops ...	19,950	29,557 4 0	—		9,607	4 0
I.—Conveyance of Stores ...	4,725	3,593 3 7	1,131	16 5	—	
J.—Mechanical Transport ...	24,074	13,311 8 8	10,762	11 4	—	
K.—Provisions and Allowances in lieu ...	360,409	293,292 4 1	67,116	15 11	—	
L.—Petrol and Oils ...	18,961	11,956 1 10	7,004	18 2	—	
M.—Clothing and Equipment	116,195	137,900 3 10	—		21,705	3 10
N.—Animals and Forage ...	24,920	16,517 0 5	8,402	19 7	—	
O.—General Stores ...	54,320	24,996 9 11	29,323	10 1	—	
P.—Warlike Stores :— Original ... £59,316 Supplementary 1,400 (Re-Vote).	60,716	38,154 9 6	22,561	10 6	—	
Q.—Engineer Stores ...	9,870	4,260 12 4	5,609	7 8	—	
R.—Fuel, Light, and Water in kind, and Fuel Oils ...	51,280	51,365 5 3	—		85	5 3

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
S.—Barrack Maintenance and Minor Works ...	37,760	15,156 3 0	22,603 17 0	—
T.—Military Lands ...	6,663	4,765 13 9	1,897 6 3	—
U.—Compensation for Damage or Injury ...	1,500	1,467 1 1	32 18 11	—
V.—Barrack Services ...	30,000	39,270 16 4	—	9,270 16 4
W.—Insurance ...	13,462	7,479 9 11	5,982 10 1	—
X.—Incidental Services ...	6,481	5,361 6 10	1,119 13 2	—
X.1.—Telegrams and Telephones ...	5,100	5,152 9 2	—	52 9 2
Y.—Office of Minister of Defence, Army Finance Office, &c. ...	60,360	58,178 16 0	2,181 4 0	—
Y.1.—Travelling and Subsistence of Office Inspection Staff ...	1,500	629 5 6	870 14 6	—
ARMY RESERVE.	20,802	2,750 10 3	18,051 9 9	—
Hospital Treatment for Soldiers' Families ...	—	350 0 0	—	350 0 0
Balances Irrecoverable ...	—	260 5 2	—	260 5 2
GROSS TOTAL :—				
Original	£2,262,807			
Supplementary	1,400			
	2,264,207	2,006,093 5 10	354,030 12 4	95,916 18 2
			Surplus of Gross Estimate over Expenditure. £258,113 14 2	
Deduct :—	Estimated.	Realized.		
	£	£ s. d.		
Z.—Appropriations in Aid ...	79,040	38,158 6 10		Deficiency of Appropriations in Aid realized. £40,881 13 2
NET TOTAL :—				
Original	£2,183,767			
Supplementary	1,400			
	£ 2,185,167	1,967,934 19 0	Net Surplus to be surrendered. £217,232 1 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer (Conscience Money) —	—	4 2 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fact that the average numbers of Officers and Men on the strength of the Army were less than those provided for in the Estimate.
- A.1.—Allowance was made in the Estimate for a full year's Course abroad for certain Officers, whereas the Course occupied only about six months of the financial year.
- A.2.—The Estimate in this case was in the nature of a Token Vote, as no information was available at the time the Estimate was framed as to the number of Officers who would avail themselves of the terms of the gratuity regulations.
- B.—Owing to reductions in the strength of the Army during the financial year, the average number of men entitled to Marriage Allowance did not reach the number for which provision was made.
- C.—Civilian tradesmen were not required to the extent anticipated. Moreover, it was not possible to fill certain special appointments for which provision had been made.
- D.—A reduction during the financial year in the number of posts occupied led to reduced expenditure on the pay of Officiating Clergymen.
- E.—Resignations of Officers of the Medical Service and of Nurses resulted in the saving shown.
- F.—Reduced strength of the Army was responsible for the saving under this Subhead.
- G.—The cost of extra allowances payable for special duty was not foreseen when the Estimate was prepared, and, in addition, the number of Married Officers in receipt of Lodging Allowance proved to be greater than the number estimated.
- H.—The movement of troops, due in part to the evacuation of posts, was greater than was foreseen.
- I.—The distribution of stores on the scale provided for was found to be unnecessary.
- J.—Certain capital expenditure for which provision was made was found not to be necessary. The purchase of tyres was also not required to the extent anticipated.
- K.—In addition to decreased strength of the Army, there was a reduction during the financial year in the cost of provisions.
- L.—The number of mechanical vehicles, and the extent to which they were used, were less than anticipated as a result of the evacuation of certain posts.
- M.—The excess expenditure was rendered necessary owing to the non-fulfilment of orders placed in the preceding year. The sum of £1,939 3s. 0d. in respect of clothing issued on repayment has been deducted from the expenditure under this Subhead.
- N.—Purchases of animals to the extent provided for in the Estimate were not made, with the result that the number of animals on forage strength was less than anticipated.
- O.—Deliveries of certain stores ordered during the year were not completed. In addition, certain other stores provided for were not purchased.
- P.—It was not found necessary to purchase certain ammunition and training equipment provided for in the Estimate.
- Q.—The cost of maintaining plant and of renewals was less than anticipated. Moreover, certain technical and instructional stores were not purchased.
- R.—A slight under-estimation.
- S.—A considerable portion of the Maintenance work of barracks considered desirable at the time the Estimate was framed was not undertaken.
- T.—Certain lands under Army administration were transferred to the Office of Public Works after the Estimate was prepared and, as a result, certain charges in respect of rents and maintenance were not borne on the Army Vote.
- U.—Slight variation.

V.—Excess payments were rendered necessary owing to the non-fulfilment of orders placed in the preceding year. The sum of £897 13s. 9d. in respect of breakages of utensils made good has been deducted from the expenditure under this Subhead.

W.—The Estimate was based on the cost of the insurance of the full strength of the Army, whereas a number of men did not elect to become insured.

X.—The saving was mainly due to reduced expenditure on advertising and postage.

X.1.—Slight under-estimation.

Y.—Reductions in personnel and in the cost of living Bonus account for this saving.

Y.1.—Inspections were not undertaken to the extent anticipated.

ARMY RESERVE.—The number of Reservists proved to be much less than was expected. Moreover, provision for a daily rate of payment was made in respect of the whole year, whereas the Reserve was not established until towards the end of 1927.

Hospital Treatment for Soldiers' Families.—A special Subhead was opened under the authority of the Department of Finance (S. 7/3/26) which bears certain expenditure for medical treatment of soldiers' wives and families in hospital.

Balances Irrecoverable.—See detailed list.

Z.—The decrease under this Subhead is mainly due to the fact that it was not found convenient to dispose of certain surplus stores intended for sale.

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

	£	s.	d.
(1) Unvouched expenditure by Army Officers in 1922.—In accounting for certain sums of money received in 1922, the Military Authorities in a particular area were unable to support payments amounting to £51 2s. 0d. to Volunteers by relevant Pay Rolls. On the evidence available the expenditure was admitted. The balance of 1s. 11d. was not accounted for by an Officer who left the service in 1923. (Department of Finance Authority, F. 124/13/24) ...	51	3	11
(2) A beast, on being slaughtered, was condemned at the abattoir as unfit for human consumption. (Department of Finance Authority, S. 8/17/28) ...	18	18	0
(3) Misappropriation of cash by a soldier clerk who had left the country before the defalcation was discovered. (Department of Finance Authority, S. 8/37/28) ...	5	9	9
(4) Amount of Insurance Contributions paid in arrear. Deductions were not made from the pay of a certain civilian employee during a portion of the financial year 1922-23, and the relevant Pay Rolls afforded no indication of the Officer responsible for non-deduction. (Department of Finance Authority, S. 4/111/27) ...	4	4	
(5) Portion of an advance payment in 1925 to a contractor for the supply of Mess Tins. When the consignment was checked it was found that 2,499 tins were deficient. Every possible effort to effect recovery of their value was made without success. (Department of Finance Authority, S. 8/13/27) ...	45	2	0
(6) Payment of Marriage Allowance to the widow of a soldier from the date of his death (30th March, 1925) to the 31st March, 1926. The widow was subsequently awarded an allowance under the Army Pensions Act, 1927, but as from 1st April, 1927, and at a reduced rate. (Department of Finance Authority, S. 19/97/28) ...	67	1	0

	£	s.	d.
(7) Payment of Marriage Allowance in 1925 to a non-commissioned officer who was not entitled thereto. The issue was due to a misinterpretation of Regulations. (Department of Finance Authority, S. 4/229/25)	10	0	0
(8) Repayment of money taken from a prisoner on being arrested by the Military Authorities in 1923. The particular Account Book recording the disposal of the amount could not be traced, and other evidence as to disbursement was not available. (Department of Finance Authority, F. 124/1/27)	9	4	8
(9) Debtor Balances on Non-effective Accounts of Soldiers. (Department of Finance Authority, S. 8/41/28)	45	10	11
(10) Issue of Uniform and Laundry Allowances to two nurses who resigned before the expiration of the period for which the allowances were granted. Recovery of the amount was not found possible in either case. (Department of Finance Authorities :—S. 5/16/28, £1 16s. 2d. ; and S. 5/6/28, £2 2s. 9d.)	3	18	11
(11) Loss of coin while in course of transit from a Military Unit to the Headquarters of the Department. Efforts to trace the dispatch containing the coin proved fruitless and responsibility for the loss could not be placed on any individual. (Department of Finance Authority, S. 5/9/27)	6	0	
(12) Balance of amount collectible in respect of arms, etc., supplied in 1923 to individual Officers who subsequently left the Army. (Department of Finance Authority, S. 5/21/25)	3	5	8
TOTAL	£260	5	2

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	5,240	3,358 13 9
2. Rents from Canteen Lettings	500	581 0 10
3. Sale of Surplus and Unserviceable Clothing and Stores	60,000	10,556 16 1
4. Receipts from Dental Workshops	1,000	979 0 0
5. Sale of Manure	180	281 0 3
6. Sale of Cast Horses	120	769 0 6
7. Sale of Hides and Offal	5,000	6,640 3 2
8. Revenue from Bands	1,000	632 3 9
9. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	2,500	1,513 15 2
10. Receipts in respect of Barrack Damages	500	482 2 0
11. Shoemakers' Shops	3,000	—
12. Sale of Cheddite	—	98 6 8
13. Sales of Meat from Abattoirs to Officers, N.C.O's and Men	—	4,615 11 10
14. Fuel, Light and Water—Sundry Receipts	—	1,515 12 8
15. Purchase of Discharge	—	115 0 0
16. Sale of Bakery Sweepings	—	6 10 3
17. Sale of Photographs, etc.	—	7 11 0
18. Payment for Camp Entry Passes	—	27 2 0
19. Rations issued on repayment to Officers' Messes, etc.	—	2,161 0 11
20. Forage issued on repayment	—	52 12 6
21. Payment by Civilian Employees for Messing	—	492 1 7
22. Prizes awarded to Army Show Horses	—	45 0 0
23. Receipts for Hire of Tentage	—	47 8 3
24. Oils and Petrol issued on repayment	—	65 15 6
25. Receipts for Hire of Mechanical Transport	—	1,251 3 11
26. Sale of Huts	—	70 0 0
27. Receipts in respect of Medical Stores	—	17 5 0

Z.—APPROPRIATIONS IN AID—(continued.)

	Estimated.	Realized.
	£	£ s. d.
28. Receipts in respect of General Stores ...	—	62 5 7
29. Receipts in respect of Ordnance Stores ...	—	120 19 0
30. Receipts in respect of Engineers' Stores ...	—	7 18 4
31. Recoveries in connection with Clothing Deficiencies	—	25 18 11
32. Payment for service rendered by Army Corps of Engineers ...	—	388 3 8
33. Sale of Horse Carcases ...	—	5 8 6
34. Recoveries in respect of Charges to Vote Subheads in prior Accounts :—		
A.—Pay of Officers, N.C.O's and Men ...	—	137 12 3
B.—Marriage and Dependants' Allowance ...	—	56 6 6
C.—Lodging and Subsistence Allowance ...	—	4 1 0
H.—Transport of Troops ...	—	114 19 0
I.—Conveyance of Stores ...	—	3 13 6
J.—Mechanical Transport ...	—	6 18 11
K.—Provisions and Allowances in lieu ...	—	253 16 11
L.—Petrol and Oils ...	—	19 5
O.—General Stores ...	—	39 8 8
P.—Warlike Stores ...	—	72 10 8
Q.—Engineers' Stores ...	—	20 9 7
V.—Barrack Services ...	—	397 4 8
W.—Insurance ...	—	8 7 3
X.—Incidental Services ...	—	18 0
35. Miscellaneous Small Receipts ...	—	48 8 11
	£79,040	£38,158 6 10

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£ s. d.
(1) Discrepancies between the quantities of Continental coal consigned to Military Barracks during coal strike and the quantities actually delivered due in the main to wastage in transit. (Department of Finance Authority, S. 8/38/28) ...	66 5 7
(2) Loss of three Cash Registers which had been delivered at Barrack Stores in 1922. Efforts to trace the machines were unsuccessful. The responsibility for the loss could not be fixed on any individual. (Department of Finance Authority, S. 4/166/25) ...	228 0 0
(3) Deficiency of coal disclosed at Barrack Coal Store, attributed*to mistake in calculating the cubic contents of the stocks originally taken over on the evacuation of the British Forces. (Department of Finance Authority, S. 8/49/27) ...	147 5 9
(4) Clothing pilfered from Clothing Stores by some person or persons unknown. Responsibility for the losses could not be brought home to any individual. (Department of Finance Authorities, S. 8/49/28 and S. 8/43/28) ...	4 7 1
(5) Deficiency of turpentine attributed to leakage of barrel containing supply. It was not possible to prove culpable negligence against anyone responsible for the safe custody of the particular store. (Department of Finance Authority, S. 8/11/28) ...	4 19 5
(6) Loss of a horse destroyed owing to injuries received. A Court of Inquiry found that the occurrence was accidental, and that no blame could be attached to anyone connected with the accident. (Department of Finance Authority, S. 8/53/28) ...	42 10 0
(7) Provisions condemned by responsible Military Authorities as unfit for human consumption. (Department of Finance Authorities, S. 8/21/28; S. 4/129/27; S. 8/50/27; and S. 8/4/28) ...	10 2 4

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

	£	s.	d.
(8) Losses of sundry stores which occurred during manoeuvres and field training. (Department of Finance Authorities, S. 8/8/28 and S. 8/9/28)	3	17	3
(9) Loss of stores while in transit between Command Stores and Camp. Exhaustive inquiries failed to trace the missing articles. The Officer responsible for reporting the loss resigned before the matter came to notice. (Department of Finance Authority, S. 8/20/28) ...	1	19	5
(10) Two cases of loss of stores through theft. A Court of Inquiry was held in each case, but the responsibility for the loss could not be fixed on any person. (Department of Finance Authorities, S. 8/32/28 and S. 8/5/28)	1	11	7
(11) Theft of military stores from Camp Guard Room by armed raiders. A Court of Inquiry was held and as a result thereof the Guard Commander was tried by Courtmartial but acquitted. The matter was reported to the Garda Síochána, but, so far, the stores have not been recovered. (Department of Finance Authority, S. 8/42/28) ...	12	5	2
(12) Loss of arms and ammunition taken from Guard while returning to Barracks, by ambush party. The Garda Síochána were immediately notified, but so far the arms have not been recovered. A Court of Inquiry held into the matter found that negligence could not be attributed to anyone for the loss. (Department of Finance Authority, S. 8/46/28) ...	12	2	6
(13) Loss of sundry stores by accidental breakage. (Department of Finance Authorities, S. 8/39/28 and S. 8/1/28)	1	19	9
(14) 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. 8/41/28 ...	101	10	7
(15) Theft of rifle and ammunition from a sentry by armed men on night raid. No blame was attached to the sentry. The missing articles have not, so far, been traced. (Department of Finance Authority, S. 8/7/28) ...	6	0	10
(16) Clothing stolen on two occasions from locked stores at Military Barracks, apparently entered with duplicate keys. Investigations proved fruitless. A Court of Inquiry was held in each case, but the responsibility for the loss could not be fixed on any person. (Department of Finance Authority, S. 8/19/28) ...	24	3	5
(17) Discrepancies in the Provision Account of an Infantry Battalion attributed to inaccurate accounting and lack of efficient supervision during pressure of work. The Officers responsible for the Store were ordered to contribute £15 towards the loss. (Department of Finance Authority, S. 8/6/28) ...	145	4	0
(18) Loss of 700 lbs. of carbide through becoming unserviceable. A Court of Inquiry held in connection with the matter could not fix responsibility for the loss on any individual. (Department of Finance Authority, S. 8/5/29) ...	5	0	0
(19) Four cases in which articles on Hospital Inventory to soldiers while undergoing treatment were found to be deficient. No recovery was possible. (Department of Finance Authorities, S. 8/25/28 and S. 8/48/28)	10	9	
(20) Discrepancy between the actual stock of coal and the stock shown by the Store Ledger records attributed to mistakes in measurements and accounting. (Department of Finance Authority, S. 5/7/27) ...	334	3	7

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

		£	s.	d.
(21) Deficiencies in Provision Account of Barrack Stores mainly attributed to inaccurate accounting and lack of efficient supervision by the Officer primarily responsible. The sum of £7 14s. 4d. was recovered from the Officer.				
(Department of Finance Authority, S. 8/30/27)	...	26	17	3
(22) Loss of 10 greatcoats rendered unserviceable through damage by moths. A Court of Inquiry was held and found that the loss was not due to negligence.				
(Department of Finance Authority, S. 8/48/27)	...	18	10	10
(23) Discrepancies in the Provision Account of Military Hospital attributed to inaccurate accounting and the lack of efficient supervision owing to absence of Officer-in-Charge. The Officer responsible for the Stores was ordered to contribute £15.				
(Department of Finance Authority, S. 5/10/27)	...	165	19	6
(24) Deficiencies of petrol attributed to waste in faulty delivery and to evaporation. It was not possible to prove culpable negligence against anyone.				
(Department of Finance Authority, S. 8/15/28)	...	11	13	9

CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

		£	s.	d.
(1) Balance of a claim against a grazing tenant. Legal action taken to enforce recovery was only partially successful as the person concerned was without means.				
(Department of Finance Authority, S. 55/108/28)	...	18		6
(2) Sums due in respect of meat issued on repayment to Officers, N.C.O's. and Men, etc., from a military abattoir. The persons concerned had left the Army before recovery could be effected.				
(Department of Finance Authority, S. 8/36/28)	...	11	0	9
(3) Claim against a civilian for damage to military motor car. Legal action taken to enforce recovery was not successful as the person decreed was without means.				
(Department of Finance Authority, S. 6/2/28)	...	8	7	4
(4) Abandonment of claim in respect of the supply of electric current to a civilian tenant. Recovery was not practicable.				
(Department of Finance Authority, S. 4/45/28)	...	1	13	1

EXTRA REMUNERATION (exceeding £50).

One Junior Executive Officer received an allowance of £50 per annum plus Bonus.

One Clerical Officer (Female) received an allowance of £50 per annum plus Bonus.

This Account includes approximately £2,441 in respect of salaries of officers temporarily loaned to other Departments.

The Accounts of other Departments include a sum of approximately £441 in respect of salaries of staff loaned to this Department.

This Account includes a sum of approximately £553 in respect of salaries of staff loaned to the Army Pensions Board. One Military Officer, whose pay is included in this Account, was loaned for part-time service as a member of the Army Pensions Board from October, 1927, to the end of the financial year.

NOTES.

(a) The sum of £800 2s. 10d. is included in this Account in respect of services rendered by Haulbowline Dockyard.

(b) Included in Subhead X. (Incidental Services) are the following :—

	£	s.	d.
(1) Payment of arrears of Dependants' Allowance for the period 21st January, 1923, to 18th April, 1924, in respect of the wife of an ex-member of the Army. (Department of Finance Authority, S. 4/93/27) ...	82	11	6
(2) Payment of the balance of Dependants' Allowance, which had been withheld from the wife of an ex-member of the Army, in respect of the period 26th September, 1922, to 29th December, 1923. (Department of Finance Authority, S. 5/5/27) ...	63	6	6

(c) Travelling and other expenses of an Equitation Team to Olympia (London) and Lucerne are included in the following Subheads of this Account :—

	£	s.	d.
G.—Lodging and Subsistence Allowance	163	5	7
H.—Transport of Troops	246	9	3
N.—Animals and Forage	18	5	5
X.—Incidental Services	68	11	2
TOTAL	£496	11	5

(Department of Finance Authority, S. 4/62/27).

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN.
15th February, 1929.

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, 1928, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, ALLOWANCES and GRATUITIES, under the ARMY PENSIONS ACTS, 1923 and 1927; and for sundry Contributions and Expenses 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.
<p>A.—Wound Pensions, Gratuities, and in the case of Married Men further Pensions, granted under Sections 1, 2, and 3 of the Army Pensions Act, 1923, and under Sections 11 and 12 of the Army Pensions Act, 1927; also Disability Pensions, and in the case of Married Men, Married Pensions, granted under Sections 9, 10, and 13 of the Army Pensions Act, 1927, to Officers and Soldiers discharged from the Forces, and to Members of the Irish Volunteers and the Irish Citizen Army; and increased Pensions granted under Section 25 (4) of the Army Pensions Act, 1927—</p> <p><i>Original</i> ... £26,600 <i>Supplementary</i> 16,600</p>	43,200	28,593 16 0	14,606 4 0	—
<p>B.—Allowances and Gratuities granted under Sections 7 and 8 of the Army Pensions Act, 1923, and Sections 4 (2), 14 and 15 of the Army Pensions Act, 1927, to Widows, Children, Dependants, and Partial Dependants of Deceased Officers and Soldiers of the Forces, and of Deceased Members of the Irish Volunteers and the Irish Citizen Army—</p> <p><i>Original</i> ... £15,900 <i>Supplementary</i> 6,560</p>	22,460	15,141 16 3	7,318 3 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
C.—Expenditure in connection with the provision under Section 5 (1) of the Army Pensions Act, 1923, as amended by the Army Pensions Act, 1927, of Artificial Appliances for persons to whom a Wound Pension or Gratuity has been granted, and for the repair or renewal of such Appliances						
Original ... £1,000						
Supplementary 5						
	1,005	629 0 9	375 19 3		—	
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 Expenses and Subsistence Allowances of Applicants when attending in Dublin for Medical Examination by direction of the Army Pensions Board, and of Witnesses attending in Dublin before the Army Pensions Board—						
Original ... £300						
Supplementary 450						
	750	460 8 9	289 11 3		—	
F.—Fees in connection with the Medical Examination of Applicants under the Army Pensions Acts, 1923 and 1927—						
Original ... £250						
Supplementary 800						
	1,050	49 7 0	1,000 13 0		—	
G.—Expenditure under Section 25 (2) and (3) of the Army Pensions Act, 1927, in connection with the provision of Medical Treatment, Travelling, etc. —						
Original ... £2,500						
Supplementary 5						
	2,505	1,027 8 0	1,477 12 0		—	
H.—Fees to Local Registrars for notifications of deaths	5	—	5 0 0		—	
I.—Pensions granted under Section 4 (1) of the Military Service Pensions Act, 1924						
Original ... £170,105						
Supplementary 15,000						
	185,105	180,162 1 0	4,942 19 0		—	

Service.	Grant	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Expenditure under Section 25 (6) of the Army Pensions Act, 1927, in connection with burials—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £25	25	—	25 0 0	—
ARMY PENSIONS BOARD. (No. 12 of 1927).				
K.1.—Salaries, Wages, and Allowances—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £395	395	391 5 7	3 14 5	—
K.2.—Travelling and Subsistence—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £95	95	97 16 5	—	2 16 5
K.3.—Incidental Expenses—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £50	50	78 15 5	—	28 15 5
L.—Extra Statutory Grants—				
<i>Original</i> ... Nil				
<i>Supplementary</i> £75	75	75 0 0	—	—
Balances Irrecoverable ...	—	46 4 10	—	46 4 10
	£ 257,220	226,753 0 0	30,544 16 8	77 16 8
Deduct :—				
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	453	—	453 0 0	—
TOTAL :—				
<i>Original</i> ... £217,160				
<i>Supplementary</i> 39,607	£ 256,767	226,753 0 0	30,091 16 8	77 16 8

. Surplus to be surrendered ... £30,014.

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	426 9 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—An accurate estimate was not possible for the reason that it was not known how many applications under the Army Pensions Act, 1927, would be allowed and passed for payment within the year. The numbers passed were considerably less than anticipated.

C.—Expenditure could not be estimated with any degree of accuracy. In addition the estimate included provision for additional cases under the Army Pensions Act, 1927, which, however, did not fall for payment within the year.

- D.—No training was provided under this Subhead as no suitable applications were received.
- E.—The number of cases summoned for examination by the Army Pensions Board was less than was anticipated.
- F.—Owing to the number of applications received having fallen considerably below that anticipated, it was considered more economical to dispense with the appointment of local medical officers.
- G.—The number of persons who received medical treatment did not reach the number estimated for. *See* explanation given in regard to the saving under Subhead A.
- H.—No claims were made under this Subhead.
- I.—Expenditure could not be estimated more closely. In addition a number of pensions awarded during the financial year fell for payment in the succeeding year.
- J.—No cases arose in which persons died while undergoing treatment.
- K.1. and K.2.—Slight variations.
- K.3.—As the Army Pensions Act, 1927, fixed a date beyond which applications could not be received it was considered advisable, having regard to the number received to again advertise, for the information of intending applicants, the provisions of the Act. The expenditure incurred in advertising was thus greater than was anticipated.

Balances Irrecoverable: being amounts written off under Authorities cited.

£ s. d.

- (1) 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. The total sum involved in these cases was £963 9s. 1d., of which £928 5s. 4d. was charged in prior Accounts, *viz.* :—

	£	s.	d.
1924-25 (Subhead A)	194	18	0
1925-26 (Subhead A)	398	11	6
1926-27 (Balances Irrecoverable, Item 4) ...	334	15	10
	£928	5	4

The final balance of £35 3s. 9d. is charged to this Account (Department of Finance Authority P.19/7/21)... ..

35 3 9

- (2) Payment of wound pensions and allowances was made in advance during the early period of the financial year. In this case payment of a widow's allowance was made monthly in advance. This overpayment arose in consequence of the fact that the person concerned died before the expiration of the period covered by the last issue. Payments of this nature are now made monthly in arrear. (Department of Finance Authority E. 19/16/27)

1 0 6

- (3) An allowance was granted under the Army Pensions Act, 1923, to a widow in respect of herself and three children. Two of the children having died their allowances ceased as from the date of death in each case. The allowance of the widow was determined under Section 11 (4) of the Act, and at the same time it was discovered that the surviving child was illegitimate. Legal opinion having been obtained that the payment of allowances to such children is not permissible under the Act, the allowance in respect of this child was also determined. Of the total amount paid in respect of this child £26 11s. 0d. was charged in Accounts of prior years, and £10 0s. 7d. is charged in the present Account. (Department of Finance Authority S.82/1112/24)

10 0 7

TOTAL ... £46 4 10

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 charge against the Army Pensions Vote being the net sum thus arrived at. One case was thus treated during this financial year, viz.:—

The Dependant of a Volunteer was awarded a sum of £200 by the Personal Injuries Committee. The Dependant was subsequently awarded an allowance under the Army Pensions Act, 1923, of 15s. per week as from the 1st April, 1922. The sum paid by the Personal Injuries Committee was recovered from the arrears of the accrued allowance. (Department of Finance Authority P.19/47/27).

NOTE.

One military officer, whose pay was borne on the Army Vote, and one medical officer, whose pay was borne on the Vote for the Department of Posts and Telegraphs, were loaned for part-time service as members of the Army Pensions Board from October, 1927, to the end of the financial year. The Account of the Army Vote includes a sum of approximately £553 in respect of salaries of staff loaned to the Army Pensions Board during the year under review.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
17th January, 1929.

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 EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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, etc. ...	9,670	9,063 7 4	606 12 8		—	
A.2.—Travelling, Incidental Expenses, and Newspapers	750	387 5 7	362 14 5		—	
A.3.—Telegrams and Telephones	215	263 4 0	—		48 4 0	
A.4.—Official Entertainment ...	1,000	621 3 8	378 16 4		—	
REPRESENTATIVES ABROAD.						
B.1.—Salaries, Wages, Allowances, etc. ...	23,096	21,130 14 0	1,965 6 0		—	
B.2.—Rents, Fuel, Light, Cleaning, Furniture and Fittings ...	6,683	6,438 8 4	244 11 8		—	
B.3.—Travelling and Subsistence ...	1,625	1,147 14 1	477 5 11		—	
B.4.—Postage, Stationery, Telegrams, Telephones ...	955	805 0 7	149 19 5		—	
B.5.—Incidental Expenses ...	275	310 7 2	—		35 7 2	
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	250	15 13 1	234 6 11		—	
B.7.—Loss on Exchange ...	200	—	200 0 0		—	
Total ...£	44,719	40,182 17 10	4,619 13 4		83 11 2	

Surplus to be surrendered ... £4,536 2 2

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Extra Receipts payable to Exchequer—						
Fees from Issue of Passports ...	11,000	0	0	9,830	1	4
Rent paid by Sub-tenants of part of High Commissioner's Office, London	850	0	0	1,062	10	0
Miscellaneous Receipts ...	—			158	17	1
	<u>£11,850</u>	<u>0</u>	<u>0</u>	<u>£11,051</u>	<u>8</u>	<u>5</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. 1.—The salary provided for the Minister was payable for part of the year only. The full staff contemplated by the provision for Extra Clerical Assistance in the Passport Office was not required. Savings also due to Bonus reductions.
- A. 2.—Expenditure on travelling was less than anticipated, and savings occurred also under the heading of Translations, etc., for distribution abroad.
- A. 3.—Excess caused under Telegrams and Cablegrams.
- A. 4.—The probable expenditure on hospitality cannot be accurately foreseen.
- B. 1.—Savings due (1) to vacancy in the post of High Commissioner for part of the year, (2) to a vacancy in the staff of the Trade Branch, Great Britain, and (3) to two vacancies in the U.S.A. staff.
- B. 2.—Casual saving on the provision for the maintenance, furnishing and fitting of the offices abroad.
- B. 3.—The saving occurred mainly on the provision for the London staff, where vacancies existed.
- B. 4.—Casual saving, principally in the U.S.A. provision.
- B. 5.—Excess caused by underestimation of incidental expenses in London, Brussels, and Paris Offices.
- B. 6.—Accurate estimation is not possible as expenditure depends on the number of applications granted.
- B. 7.—The Exchange fluctuation throughout the year was very little.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
27th November, 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.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, 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	6,634	6,554 11 9	79 8 3	—
B.—Travelling and Incidental Expenses	1,220	654 8 5	565 11 7	—
TOTAL	£ 7,854	7,209 0 2		—
Surplus to be surrendered ... £			644 19 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 on a margin estimated to provide against variation in the rate of Exchange.

B.—Provision was made on the basis of the attendance of six Delegates at the annual assembly of the League. Only three were appointed. There was also a saving on the amount estimated to meet the expenses of Delegates to the special Conference on Disarmament held during the year.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
30th November, 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.

REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTÁT ÉIREANN.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed on their Books ...	5,906	5,905 3 4	16 8	—
TOTAL ...£	5,906	5,905 3 4		—
Surplus to be surrendered		... £	16 8	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
7th November, 1928.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

O'HIGGINS SETTLEMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for a Grant in Aid to provide for the Widow and Children of Kevin Christopher O'Higgins, late Vice-President of the Executive Council and Minister for Justice.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Payment to Trustees for and on behalf of the Widow and Children of Kevin Christopher O'Higgins, late Vice-President of the Executive Council and Minister for Justice (Grant in Aid) (<i>Supplementary</i>)	20,000	20,000	—	—
TOTAL	20,000	20,000	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

30th November, 1928.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RELIEF SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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	150,000	101,224 6 0	48,775 14 0	—
TOTAL ... £	150,000	101,224 6 0		—
Surplus to be surrendered ... £			48,775 14 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings arose from (a) inability to complete some of the schemes in the period, and (b) abandonment of certain schemes originally contemplated.

J. J. McELLIGOTT,
Accounting Officer.

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

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	6,982	6,596 19 6	385 0 6	—
B.—Travelling and Incidental Expenses ...	100	105 1 1	—	5 1 1
TOTAL ...£	7,082	6,702 0 7	385 0 6	5 1 1
			Surplus to be surrendered ... £379 19 5	

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Fees	{ Patents	...	...	12,000	27,412 10 6
	{ Designs	...	...	250	291 5 0
	{ Trade Marks	...	...	15,000	28,599 2 6
	{ Miscellaneous Receipts	...	...	250	835 19 7
				£27,500	£57,138 17 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies remaining unfilled, and to the fall in cost of living Bonus.

P.—No more exact estimate was possible. Excess sanctioned by Department of Finance minute S. 60/27/28 of 18th October, 1928.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
19th December, 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.

PURCHASE AND IMPORTATION OF FUEL DURING COAL EMERGENCY, 1926.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
compared with the Sum Granted, for Expenses connected with
the Purchase of Fuel during the Coal Emergency, 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses in connection with Purchase and Disposal of Fuel, including storage ... (Supplementary)	580	578 1 6	1 18 6	—
TOTAL ... £	580	578 1 6		—
Surplus to be surrendered ... £			1 18 6	

	Estimated.	Realized.
Extra Receipts payable to Exchequer :—	£	£ s. d.
Receipts from sale of Fuel ...	—	52 5 9

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
27th November, 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.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1928,
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)	743	742 12 9	7 3	—
TOTAL ...£	743	742 12 9		—
Surplus to be surrendered ...		£	7 3	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
7th November, 1928.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1928, in connection with the Contingency Fund.

RECEIPTS.	£ s. d.			PAYMENTS.		
	£	s.	d.	£	s.	d.
Balance forward from last Account— Capital	20,000	0	0			
Repayment of Advances :— (1) From Votes of the Oireachtas :— Vote for Law Charges	18,419	0	8	18,419	0	8
Vote for Purchase and Importation of Fuel during Coal Emergency, 1926	508	1	6	508	1	6
	18,927	2	2			
(2) From Vote for Repayments to Contingency Fund :— State Bounty in respect of the birth of Triplets				9	0	0
In respect of Stamp Duties payable on Documents for Public Departments	9	0	0	4,311	2	9
Amounts remitted in respect of Stamp Duties payable on Documents for Public Departments	452	18	6	236	4	3
Expenses in connection with the Funeral of the late Vice-President	236	4	3			
Stamp Duty on Deed of Settlement in connection with the Grant in Aid to the family of the late Vice-President				44	10	0
Balance at 31st March, 1928 :— Capital of Fund				20,000	0	0
Less Advances outstanding				3,858	4	3
	742	12	9			
	£ 39,669	14	11			
				£ 39,669	14	11

ROINN AIRGID,
(Department of Finance),
14th May, 1928.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1927-1928,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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7. Old Age Pensions	vi	11	45. Office of the Minister for Education	ix	23
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9. Temporary Commissions	—	none	47. Secondary Education ...	xi	26
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18. Secret Service	—	none	56. Office of the Minister for Industry and Commerce	—	none
19. Tariff Commission	—	none	57. Railways	—	none
20. Expenses under the Representation of the People Act, the Electoral Act and the Juries (Amendment) Act	—	none	58. Railway Tribunal ...	—	none
21. Miscellaneous Expenses...	—	none	59. Marine Service	—	none
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31. Department of Justice ...	—	none	69. O'Higgins Settlement ...	—	none
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