

SAORSTÁT ÉIREANN.

APPROPRIATION ACCOUNTS, 1928-29.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1929, 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, 1928-29.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1928-29, as shown by the summary on page xxv, amounted to £23,992,707, and the gross expenditure to £22,970,436 16s. 6d. Appropriations in aid were estimated at £1,024,511 and the amount realized was £1,129,263 8s. 3d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,017,502 4s. 4d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,129,484 8s. 1d., which is arrived at as follows:—

Gross Expenditure:—	£	s.	d.	£	s.	d.
Estimated ...		—		23,992,707	0	0
Actual ...	22,970,436	16	6			
Less expenditure in excess of vote No. 7, Old Age Pensions	2,364	12	8			
				22,968,072	3	10
Saving ...				1,024,634	16	2
APPROPRIATIONS IN AID:—						
Realized ...	1,129,263	8	3			
Estimated ...	1,024,511	0	0			
Surplus ...	104,752	8	3			
Add deficiency which cannot be set against savings on expenditure, vote No. 7, Old Age Pensions ...	97	3	8			
				104,849	11	11
Total amount to be surrendered				£1,129,484	8	1

Excess Vote.

2. Excess expenditure amounting to £2,461 16s. 4d., has been incurred on vote No. 7, Old Age Pensions, for which an excess vote will be required (see also paragraph 10 of this report).

Surrender of Balances on 1927-28 votes.

3. The balances to be surrendered out of votes for the Public Services for 1927-28 amounted to £1,796,718 10s. 2d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £195 8s. 10d. on the grant for Haulbowline Dockyard referred to in paragraph 2 of my last report, has been made good by a vote of the Oireachtas.

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 mentioned in the paragraphs relating to the votes of the departments concerned.

VOTE 6.—OFFICE OF THE REVENUE COMMISSIONERS.

Income Tax.

5. I have referred in previous years' reports to the delay in balancing income tax accounts. The position in this respect is now, on the whole, satisfactory. The accounts for the years up to and including 1926-27 have been closed and balanced, and the balancing of the accounts of eighteen of the twenty-four income tax districts for 1927-28 has also been completed. The accounts for four of the remaining six districts are in course of departmental examination, and in the other two cases the balancing documents have not yet been furnished.

As mentioned last year, section 9 of the Finance Act, 1927, authorized the discharge of uncollected tax on quarterly assessments, and the quarterly accounts for the years 1920-21 to 1923-24 (the procedure whereby assessments were made quarterly was repealed by the Finance Act, 1924), have now been closed under the provisions of that section. The total of the quarterly assessment charges for the four years was £568,876, of which £11,089 was satisfied by payments of tax, the balance of £557,787 being discharged. Of this latter total, £482,981 was discharged under the provisions of section 9.

Subhead O.—Losses by Default, etc.

6. The sum of £129 12s. 0d. charged to this subhead to adjust moneys misappropriated by an official, as shown in the explanation appended to the Appropriation Account, represents the amount of the ascertained loss. In addition there may be an indeterminable loss arising out of cases in which documents have been suppressed.

In paragraph 10 of my report for 1926-27, reference was made to an amount of £2,485 13s. 5d., charged to the Losses subhead of the vote, representing the net deficiency arising from defalcations of a Collector of income tax. Further investigations into the Collector's accounts indicate that the net deficiency will fall below the amount written off by approximately £350. The overcharge to the Losses subhead, when finally ascertained will be credited to appropriations in aid.

Steam Launch "Humber."

7. The Steam Launch "Humber" was disposed of during the year, and the amount, £55, realized from the sale is included in the sum of £596 6s. 10d., miscellaneous appropriations in aid. The expenditure incurred in delivering the vessel to the purchaser will be charged to the vote in the 1929-30 accounts. Considerable expenditure was incurred in the years 1923 and 1925 in reconditioning this vessel, but in 1927 it was decided that the boarding services formerly carried out by her should be performed by hired motor boats or Customs rowing boats. The new arrangement has, it is understood, resulted in a considerable annual saving.

Revenue Account.

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

Remissions.

9. I have been furnished with a schedule of the several cases, involving a loss of £50 and upwards, in which claims for duty or interest receivable under the Revenue Acts were remitted during the year ended 31st March, 1929, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The total of the amounts shown as having been remitted during the year is £15,434 16s. 8d. as compared with £14,114 17s. 10d. in 1927-28, and £4,256 2s. 8d. in 1926-27. The greater part of the sum remitted was on account of income tax. A sum of £4,851 related to 27 cases in which the assessed parties died insolvent, or were destitute, and recovery was impossible; £2,391 8s. 5d. related to 7 cases in which

estates were in bankruptcy, and tax was given up on the Official Assignee's certificate of "No Profits" and £7,925 14s. 4d. to 40 cases in which assessments were raised but subsequent evidence revealed no net liability to tax.

VOTE 7.—OLD AGE PENSIONS.

Excess Expenditure over Estimate.

10. The gross expenditure on this account has exceeded the estimate by £2,364 12s. 8d.; in addition there is a deficiency of appropriations in aid realized of £97 3s. 8d. The total deficit, therefore, amounts to £2,461 16s. 4d., for which an excess vote will be required.

The excess, which represents 0·09 per cent. of the gross estimate, is due partly to an under-estimation of the effect of the increase of rate granted under the Old Age Pensions Act, 1928, and partly to the fact that payments of pension orders in the last week of the financial year were heavier than anticipated.

Subhead B.—Expenses of Pension Committees.

11. Provision is made under this subhead for remuneration of Clerks of Old Age Pension Committees and Sub-Committees. Under paragraph 1 (1) of the Old Age Pension Financial Instructions, the Clerk to each Committee is paid for general duties and incidental expenses by means of fees, based upon the population "according to the last published decennial census" of the area served by his Committee. For this purpose the population figures of the 1911 census are still being used. I am informed that the delay in the application of the figures of the 1926 census is due to the fact that the recommendations embodied in the report of the Old Age Pension Inquiry Committee are still under consideration, including the recommendation in paragraph 53 that the future remuneration of clerks be consolidated at the average of their annual receipts during the 30 months ended 30th September, 1925. The application of the 1926 census figures instead of those in the 1911 census would result in a saving of expenditure under this head.

Overpayments.

12. Three additional cases of overpayments to individual pensioners arising out of grants of pension on fraudulent birth or baptismal certificates, involving a total of £156 2s. 0d., came to light since the date of my last report. The total gross overpayments in all districts as ascertained at 31st December, 1929,

amount to £27,506 15s. 6d. Of this total a net amount of £13,557 5s. 6d. has been written off as irrecoverable to the date mentioned, £123 19s. 0d. has been recovered in cash, and £11,601 16s. 6d. by withholding payment of pension orders, the balance, £2,223 14s. 6d. being in process of recovery. Over 42 per cent. of the amount originally overpaid has, therefore, been recovered.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

13. A charge of £232 has been included in subhead D for the purchase of a grand piano. As I understand that it is not usual to supply articles of this kind from the vote, except for educational or instructional purposes, I have considered it necessary to call attention to the charge.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Award of Extra-Statutory Pension.

14. During the year an extra-statutory pension of £211 per annum, with effect from the 1st July, 1923, and an additional allowance of £588 were awarded to an ex-officer without an estimate having been presented to and passed by Dáil Eireann. This ex-officer retired from the Civil Service on the 31st August, 1921, and an annual pension and a lump sum, calculated on his actual service to that date, were awarded to him by the British Treasury. Prior to retirement it was agreed that his services should be retained in a non-pensionable capacity and at his former salary, payment of the pension being suspended in the meantime. The period of re-employment terminated on the 30th June, 1923, and the pension already awarded was accordingly paid by the Treasury as from the 1st July, 1923, the appropriate share being recouped from Saorstát Funds. Following the practice in such cases the lump sum awarded in 1921 was paid at the date of the award.

In calculating the arrears payable on foot of the extra-statutory award now referred to, a deduction of £500 was made in respect of certain honoraria which the officer had received from Saorstát Funds in the years 1925-26, 1926-27, and 1928-29, and payment of £1,200 on account of the balance due was made within the financial year 1928-29.

As no authority appears to exist for awarding a pension to any person unless provision for the award is made by statute, or the express sanction of the Dáil is first obtained, I have represented to the Department of Finance that this award appears to be a

departure from the established practice under which the Department, in the award of pensions is pledged to the Dáil not to exceed, in any case, the powers conferred on it by statute. Further, I am of opinion that the payment of a pension of this kind is outside the ambit of the vote for superannuation and retired allowances.

Agency Payments.

15. A special subhead has been opened to account for payments, amounting to £12,623 12s. 9d. made on behalf of the British Government under the agreement, for compensation payable under Article 10 of the Treaty, which followed the report of the Judicial Committee of the Privy Council dated the 13th November, 1928. Similar payments amounting to £16,271 12s. 0d. have been charged to subhead N. 5 of the vote for Posts and Telegraphs (No. 62). Refunds on account amounting to £25,920 9s. 9d. had been received from the British Government at the 31st March, 1929.

VOTE 32.—GÁRDA SÍOCHÁNA.

Subhead H.—Transport and Carriage.

16. In April, 1928, the sanction of the Department of Finance was given for the purchase of a motor car at a cost not exceeding £600 in replacement of the car referred to in paragraph 57 of my report on the accounts for the year 1922–23. A car was bought at this figure, and later in the year additional accessories were purchased at a cost of £17. As the original authority was thereby exceeded, I have asked that the covering sanction of the Department of Finance for the excess expenditure should be obtained.

Stores.

17. A test examination of the store accounts at the Depot has been carried out with satisfactory results. Condemned and unserviceable stores were disposed of during the year, and the quantities of stores on hand to which reference was made in previous years, do not in any case appear to be in excess of normal requirements.

Gárda Síochána Benevolent Fund.

18. In paragraph 42 of the Report of the Public Accounts Committee dated 4th December, 1929, reference was made to the necessity for obtaining the sanction of the Department of Finance for the practice of deducting the half-yearly contributions from the pay of Gardai who wish to subscribe to the Benevolent Fund. This sanction has now been obtained.

VOTE 33.—PRISONS.

19. 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 46.—PRIMARY EDUCATION.

Preparatory Colleges.

20. In paragraph 24 of my last report and in paragraph 44 of the report of the Public Accounts Committee dated 4th December, 1929, reference was made to the dietary scales and to the accounts for supplies of the preparatory colleges. I understand that the dietary scales are at present under investigation throughout the various colleges. Details of the weekly cost per head for each college for the school year 1928-29 have been prepared, and will be submitted to the Department of Finance. Farm and garden accounts are in course of preparation, and will be furnished as soon as a basis of allocation of labour costs has been determined.

A revised basis for determining the fee payable for each pupil has been submitted to the Department of Finance for approval.

The amount of the allowance in lieu of board and residence given to teachers living outside the colleges, to which attention was called in paragraph 46 of the Public Accounts Committee report referred to, is at present under discussion with the Department of Finance.

Grants to Pupil Teachers.

21. I am at present in communication with the Accounting Officer on the subject of recovery of grants paid to pupil teachers who had been in receipt of local scholarships during the period of their pupil teachership, or who, having completed their course as pupil teachers, did not enter a training college.

VOTE 52.—AGRICULTURE.

Subheads M. 6 and M. 7.—Purchase of Creameries, etc.

22. A supplementary estimate was taken to provide, under subhead M. 7, the sum of £303,487 recommended for disallowance in paragraph 14 of the Report of the Committee of Public Accounts on the appropriation accounts for 1926-27, besides an additional amount of £21,700 under subhead M. 6, to make up the sum of £66,700 required for this service in the year 1928-29.

The total amount voted for the purchase of creameries, etc., up to 31st March, 1929, was £603,200, and the total (vote) expenditure was £588,949 13s. 4d. The total expenditure as recorded in the Purchase of Creameries Deposit Account, however, was £606,291 8s. 11d., the difference being accounted for by the re-issue of a sum of £17,000 advanced to a creamery company as working capital in 1927-28, and repaid in that year, and the employment, for the purposes of the service, of a sum of £341 15s. 7d. deposit interest earned on balances of the Deposit Account with the bank.

The liquidation of the two creamery companies referred to in paragraph 28 of my report on the appropriation accounts for 1927-28 and in paragraph 52 of the last Report of the Public Accounts Committee has not yet been completed, and, therefore, a statement showing the disposal of the assets of these companies is not available.

Subhead N. 1.—Diseases of Animals Acts.

23. In consequence of the winding-up, as at 31st March, 1928, of the Cattle Pleuro-Pneumonia Account, specific provision was made under this subhead for the salaries, etc., of a number of officers formerly paid out of that fund, and certain grants in aid of the fund correspondingly ceased. The account of the General Cattle Diseases Fund appended to the appropriation account appears for the first time in its revised form in the present volume.

VOTE 54.—LAND COMMISSION.

New Service.—Subhead K.

Payments under Sections 42 and 46, Land Act, 1927.

24. This subhead was opened to finance operations under sections 42 and 46 of the Land Act, 1927, under which the State assumes liability for interest and sinking fund on so much of the purchase price of certain lands as the Land Commission certify represents the difference between the purchase and re-sale price of the lands, or should not be a charge on the lands; and for so much of the arrears of the annual sum payable by societies or bodies of trustees under Part III (section 54) of the Land Act, 1923, as the Land Commission certify to the Minister for Finance should not be a charge on the lands. As regards the arrears the payment is final, but as regards the interest and sinking fund, the payment is continuous and increasing, according to the additional amount certified in each half-year. In 1928-29 the total charge against this subhead was £8,090 6s. 2d., of which £6,226 17s. 0d. represented arrears of the annual sum referred to.

*Subhead J.—Advance to meet deficiency of Income from
Untenanted Land purchased under the Land Act,
1923.*

25. In so far as the income from untenanted land purchased under the Land Act, 1923, is insufficient to meet interest at the rate of $4\frac{1}{2}$ per cent., and sinking fund at the rate of one quarter of one per cent. per annum on the amount of Land Bonds advanced for the purchase of such land, a charge is made against this subhead for the amount of the deficiency. A sum of £10,908 is so charged in the present account, making with the amounts under subheads H., K. and M., a total charge against voted moneys of £31,354 for operations under the Land Acts, 1923-1927.

Subhead B.—Travelling Expenses.

26. My examination of expenditure under this head disclosed a number of cases in which officers had headquarters fixed at Dublin although the normal area of their work lay in the neighbourhood of their private residences. Extra charges for subsistence were thereby incurred, and I am in communication with the Accounting Officer on the general question of fixing Dublin as the headquarters of travelling officers, irrespective of the area of employment.

VOTE 55.—ADVANCES TO AGRICULTURAL
CREDIT SOCIETIES.

27. Consequent on the establishment of the Agricultural Credit Corporation, estimated expenditure on this service dropped from £84,000 in 1927-28 to £20,000 in 1928-29. Actual expenditure in this year was £9,234, representing advances to seventeen societies in which negotiations for the advances had been completed prior to 1928-29.

In the four years during which this service was operative, advances to a total of £87,495 were made to sixty-three societies. A sum of £10,794 was repaid up to 31st March, 1929, leaving £76,701 outstanding on that date.

There is no provision for this service in the estimates for 1929-30.

VOTE 57.—RAILWAYS.

*Absorption of Colliery Railways by Great Southern Railways
Company.*

28. The three colliery railways, the Arigna, the Athy-Wolfhill, and the Castlecomer, were constructed before the change of Government at a cost of approximately £345,000, and the lines

were worked at a loss which has always been borne by the Exchequer. Under section 2(2) of the Railways Act, 1924, steps were taken to effect the transfer of the lines to the Great Southern Railways Company, and after prolonged negotiations, terms of absorption were agreed upon between the Department of Industry and Commerce and the Company. The Department of Finance approved of the terms, and the sum of £3,000 provided by means of a supplementary estimate in connection with the absorption was paid to the Great Southern Railways Company in March, 1929.

VOTE 61.—FISHERIES.

29. Included in the subhead for Fishery Development is a sum of £305 being repayment made to a Board of Conservators for costs incurred by them in opposing an appeal against a conviction recorded in the local courts. The defendant had been convicted of an offence under the Fisheries Act, 1924, and appealed. The Supreme Court reversed the decision of the lower courts, and ordered the Conservators to pay costs which amounted to £305.

The Department, after inquiry into the financial position of the Board of Conservators, and with the approval of the Department of Finance, agreed to the request of the Board that the costs of the action should be borne from public funds. I have, accordingly, admitted the expenditure against the subhead for Fishery Development.

Fishing Operations.

30. Thirteen of the Department's fishing boats were engaged on fishing schemes at various places on conditions similar to those prevailing during previous years. The total amount charged for this service to subhead E, was £2,301, including a sum of approximately £500 which was expended on repair of nets damaged during the operations. The amount recovered by the Department from boats' earnings and credited to appropriations in aid was £2,010, leaving a deficit of £291. The crews' share of earnings amounted to £1,073.

Fishery and Industrial Loans.

31. At 31st March, 1929, the arrears of fishery and industrial loans due, but unpaid, amounted to £128,697, being an increase of £6,677 on the total amount outstanding at the end of the previous year. I noticed that in some cases of loans made in the year 1927–28 under a special scheme approved by the Department of Finance, none of the instalments due had yet been paid.

Store Accounts.

32. The stock and store accounts of the Department were submitted to a test examination with generally satisfactory results. I observed that the practice of the Department in writing off and recording the loss of missing stores or of disposing of old stores is not uniform. In some cases the sanction of the Department of Finance is sought, while in others the writing off is done on the authority of the Secretary. As it would appear that the sanction of the Department of Finance is necessary in all cases I have asked for information on the variation in practice.

VOTE 62.—POSTS AND TELEGRAPHS.

*Dun Laoghaire—Holyhead Mail Packet Service.**Revision of Contract Payment.*

33. I understand that, since the date of my last report, a settlement of this question has been reached between the British Post Office and the London, Midland and Scottish Railway Company, and that the new agreement involves a reduction in the annual payment. The proportion in which the reduced payment should be divided between the two administrations, has, however, not yet been determined. Pending a decision on this point, payments for this service are still being made on a provisional basis.

Losses by Default.

34. The amounts charged to the Losses subheads of the vote include £1,067 14s. 7d. (£521 8s. 7d. to subhead H. 2, and £546 6s. 0d. to subhead O.6), representing moneys embezzled at a sub-office. The officer concerned in the frauds was convicted of embezzlement of official cash and forgery of official documents, and sentenced to a term of three years' penal servitude. The net loss involved was £1,120 12s. 5d., of which £50 did not fall to be borne by this administration. A sum of £2 12s. 7d. Health and Unemployment Insurance Contributions collected but not accounted for, was adjusted in last year's account, and a sum of 5s. 3d., telephone fees, not accounted for, will be charged to the Losses subhead in the 1929-30 account. The loss to the public is reduced by £7 17s. 1d., balance of remuneration due, but withheld. Apart from some small amounts the misappropriations consisted either (a) of moneys entrusted to the defaulting officer for the purchase of savings certificates, or for deposit in the Savings Bank, or (b) of moneys obtained by fraudulent withdrawals from Savings Bank accounts.

Appropriations in Aid.

35. The receipts appropriated under this heading include £5,338 and £12,000, representing respectively the values of outstanding money orders issued during the four years ended 31st March, 1926, and of outstanding postal orders issued in the period 1st April, 1922, to 31st December, 1925. The amount credited in respect of void postal orders issued during the three months ended 30th June, 1922, has been estimated, as no records of paid orders for that period are available.

It has recently been decided to allow three years from the date of issue to elapse in the case of both money and postal orders before treating the values of outstanding orders as appropriations in aid of the vote. Prior to the change in control, the practice was to transfer the value of money orders outstanding for two years after the year of issue and of postal orders outstanding for seven years after the date of supply to postmasters.

Carriage of Letter Mails.

36. The negotiations referred to in last year's report for a revision of the annual payment to the Great Northern Railway Company for carriage of letter mails, are not yet completed. Agreement has, however, been reached on the amount due to be refunded to the Department in adjustment of the provisional payments made in previous years, and a payment of £20,000 on account received during the year 1928-29 is included in the receipts credited to subhead T.—appropriations in aid.

Revenue.

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

Payments amounting to £48,000 per annum are made to the Revenue Department in respect of the sales of unified stamps (*i.e.*, postage stamps used for revenue purposes). This estimate is a more or less arbitrary one, and discussions between the departments concerned are proceeding with a view to arriving at an agreed method of computing the contribution for future years from the Department of Posts and Telegraphs under this head.

Inter-State Telegraph Traffic.

38. As stated in last year's report, the amount due to the British Post Office in respect of the exchange of inter-state telegrams during the three years ended 31st March, 1927, was estimated at £1,185. After further negotiations the lia-

bility was reduced to £1,088 15s. 0d., covering £150 15s. 11d. for telegrams other than press, and £937 19s. 1d. for press telegrams. This amount was paid and charged against Telegraph revenue in March, 1929.

A proposal for a new method of apportionment of inter-state press telegram revenue is at present under consideration by the two administrations.

Post Office Savings Bank Accounts.

39. The accounts of the Post Office Savings Bank for the year ended 31st December, 1928, have been submitted to a test examination with satisfactory results.

Commission for Payment of British Post Office Savings Bank Warrants, etc.

40. Since the date of my last report, definite proposals for a revision of the rates of commission charged for this service since April, 1922, have been placed before the British Post Office. Agreement has not yet been reached on these proposals, and the provisional rates in operation since 1922, which appear to be insufficient to cover the costs incurred, are still being applied.

Engineering Repayment Work.

41. The question of the adequacy of the percentages added to direct costs to cover indirect charges in connection with engineering work performed by the Department for outside bodies was referred to last year. It is understood that new percentages, which are higher than those now being applied, have been calculated by the Departmental Committee formed to inquire into the matter, and that the date from which they will come into operation is being considered.

Telephone Capital Account.

42. The investigation, referred to in previous reports, into the accuracy of the ratios used in dividing expenditure on telephone renewals between vote and capital has now been completed so far as overhead plant and internal plant are concerned. The ratios arrived at on the basis of current costs, which are lower than those previously used, have been acted on since 1st April, 1928. It would appear that incorrect ratios have been in operation since 1st April, 1922, and that as a result approximately £48,000 has been charged to renewals (*i.e.*, to vote) which should have been provided out of capital. The question of the adjustment of the capital account is under consideration.

A necessary factor in the calculation of the new ratios is the valuation of old stores recovered when plant is renewed. Underground plant has not yet been renewed in this country to an extent sufficient to enable reliable ratios to be calculated, and the old ratios, which possibly do not give a correct apportionment as between capital and vote, have been continued in 1928-29 for this class of plant.

As will be seen from the Telephone Capital account appended to the appropriation account, the amount charged to the Stores Suspense head as expenditure on stores not yet allocated, was reduced during the year by £20,000, and now stands at £40,000.

Store Accounts.

43. A test examination has been applied by my officers to the store accounts of the Department with generally satisfactory results. The total value of stores on hand at 31st March, 1929, was £269,008, an increase of £36,038 on the value of stores held at 31st March, 1928. The greater part of the increase arose in stores held for other government departments which were valued at £58,983 as compared with £34,678 at the end of the previous year. I observed that in some cases stocks purchased for other government departments have been in store for long periods.

Post Office Factory.

44. The accounts of the Post Office Factory were submitted to a test examination with satisfactory results. The cost of new articles manufactured during the year was £10,217, a decrease of £3,119 as compared with the previous year; the total cost of repair works (excluding repairs to mechanical transport) was £14,372 as compared with £14,994 in 1927-28; and the cost of motor repairs increased from £2,054 to £2,334.

The extent to which manufacture work will in the future be carried on in the factory is at present under consideration.

In some instances the cost of repairs to motor vehicles during the year appeared to be unduly high.

Inter-State Mail Bags.

45. I mentioned in paragraph 35 of last year's report that the Saorstát's liability for a share of the cost of mail bags used jointly on British and Saorstát Services was the subject of discussion with the British Post Office. Agreement on the amount due to the British Administration has not yet been reached, and negotiations on the matter are proceeding.

VOTE 64.—ARMY.

Subheads A and A2.

46. An officer of the Army Air Corps whose retirement had been accepted as from 2nd February, 1929, was certified on 4th March, 1929, by the officer commanding to have qualified as a pilot on 5th December, 1928, and he was paid arrears of flying pay as from that date. The gratuity paid to him also included two years' flying pay at 8s. per day. The number of officers who received additional pay as qualified pilots in respect of the period December, 1928 to February, 1929, appeared to be in excess of that provided for in existing regulations.

Subhead A2.—Gratuities.

47. The expenditure under this Subhead amounted to £228,403 15s. 2d., being £216,403 15s. 2d. in excess of the amount provided in the estimates. The excess expenditure was met from savings on other subheads of the vote. In view of the comments of the Public Accounts Committee in their reports on the accounts for the years 1926-27 and 1927-28, I have considered it necessary to call attention to the extensive use of virement in this subhead.

Subhead E.—Pay of Officers of Medical Service, &c.

48. Certain medical officers were paid special pay at the rate of 5s. per day while performing special duties. Payment of this allowance to these officers was not authorized by existing regulations, and the sanction of the Department of Finance was not obtained.

Subhead G.—Lodging and Subsistence Allowances.

49. Married officers who are not provided with quarters in barracks are paid lodging, fuel and light allowance in lieu. A married officer occupied a house at the Curragh during the period 17th April, 1925, to 5th May, 1928, free of rent. The house was furnished from Army stores, and was previously used for military purposes. The officer was also paid lodging, fuel and light allowance amounting to £263 17s. 6d. in respect of the same period. I was informed that at the date of the Treaty this house was held on lease by an outside body, and the deed of assignment to the State was not executed until 10th May, 1928, consequently the house could not be regarded as State property before that date. In the circumstances I have asked that the sanction of the Department of Finance be obtained for the payment of lodging, fuel and light allowance.

An officer who was on duty at a temporary station from 2nd to 28th July, 1928, returned to headquarters on 13th July for a period of less than 24 hours, and was paid the higher rate of subsistence allowance in respect of the first eight nights on his return to the temporary station. I was informed that as his visit to headquarters was necessary to discharge his duties, he was entitled to the higher rate of subsistence allowance on his return. As the payment of the higher rate in such circumstances is not in conformity with the practice in the public service, I have asked that covering sanction of the Department of Finance be obtained.

Subhead K.—Provisions and Allowances in lieu.

50. The contractor appointed to supply bacon to a military district for the period 1st May, 1928, to 31st October, 1928, tendered to supply at 90/1 per cwt. I observed on examination of the relevant vouchers that he was paid at the rate of 91/- per cwt., and I have asked for an explanation of the payment at the higher rate.

Subhead M.—Clothing and Equipment.

51. An officer who was, in the normal course, entitled to uniform allowance in January, 1929, had been paid uniform allowance and £10 compensation in August, 1928. The latter payment was authorized by the Department of Finance on condition that the original date of entitlement to uniform allowance would remain unaltered.

The authorized scale of issues of clothing for cadets appeared to have been exceeded in some instances without sanction of the Department of Finance, and it also appeared that the initial uniform allowance of £50 was paid to some cadets on being granted commissioned rank, without a certificate that all issues of public clothing already made to them had been returned to store.

Subhead O.—General Stores.

52. Sums amounting to £59 17s. 6d. are charged to this subhead in respect of the purchase of books for Army reference libraries. The payments appeared to have been made in contravention of a previous decision of the Department of Finance, and without the covering sanction of that Department. Reference to these purchases has already been made in paragraph 22 of the Report of the Public Accounts Committee dated 22nd November, 1928.

A sum of £63 1s. 5d. was expended through an imprest account on the purchase of books for a library. The books were

mainly official publications, but they were not purchased through the Stationery Office, and the prior sanction of the Department of Finance was not obtained. I have been informed that purchases of this kind will, in future, be made through the Stationery Office.

It was noticed on local audit, that books, which were purchased in 1925, were still in store, and also a library which had been returned from a military station in September, 1927. The libraries, which were established at other military stations, have been collected at headquarters, and I am in communication with the Accounting Officer with regard to them.

The sanction of the Department of Finance was obtained towards the end of the financial year 1927-28 for the expenditure of £3,520 on the purchase of spare parts for aeroplanes and engines to meet the requirements of the service for the first quarter of the year 1928-29. It appeared, from store records, that most of these purchases had not been issued at the end of the accounting period.

Expenditure amounting to £306 5s. 4d. was incurred to render apparatus serviceable which had been purchased in 1926-27 at a cost of £188 11s. 3d. I was informed that the apparatus was described as complete in an official price list, but when delivered it was found that it did not include some essential component parts. The sanction of the Department of Finance for the additional expenditure was obtained, and I have admitted the charge.

In connection with the purchase of some items of saddlery in August, 1928, I observed that the usual procedure of inviting tenders was not followed, and that prior financial sanction was not obtained.

Subhead S.—Barrack Maintenance, etc.

53. The cost of renovating and decorating married officers' quarters is borne on this subhead and the work is carried out by the Army Corps of Engineers on a scale approved by the officer commanding. The standards adopted for this work, however, do not appear to be governed by regulation or approved by the Department of Finance.

Subhead V.—Barrack Services.

54. A sum of £224 13s. 10d. was expended on the purchase of pins, bolts and nuts, though the Department of Finance sanctioned the expenditure of only £130. The account was discharged before the covering sanction of that Department for the excess had been obtained. It would appear that the quantities purchased were much more than those required, and

that deliveries were in excess of the quantities ordered. I am at present in communication with the Accounting Officer on this subject.

It was observed that a sum of £45 14s. 1d. was expended on the supply of curtains for the quarters of a junior officer. The number of apartments provided for appeared to be in excess of the number authorized by regulation.

Subheads S. and V.

55. An officer, who occupied furnished quarters at a station, was appointed to another station on 18th April, 1926, and a house at the latter place was renovated for occupation by him at a cost of £340, and furnished to the scale appropriate to the rank of Colonel. It was ready for occupation about 26th May, 1927, but it was not occupied by him. He was appointed to a post at headquarters on 1st August, 1927, and a house in Dublin was renovated at a cost of £368 2s. 8d., and furnished at a cost of £529 18s. 4d. It was ready for occupation in March, 1928.

As it appeared to me that portion of this expenditure could have been avoided in view of the pending reduction in Army strength, I was informed in reply to my inquiry that the work on the first house was carried out so as to have suitable accommodation available for the officer commanding, and that in view of the scarcity of accommodation for married officers in Dublin, it was considered desirable to allot the second-mentioned house as married officers' quarters, it being in excess of requirements for other purposes.

Subhead X1.—Telegrams and Telephones.

56. In the course of examination of telegrams, the cost of which is borne on this subhead, it was observed that in some instances they appeared to be of a private nature. I understand that recoveries will be effected in such cases, and that the Civil Service regulations are being applied as far as possible.

Balances Irrecoverable.

57. Under the authority of the Department of Finance, sums amounting to £132 18s. 11d. have been written off as irrecoverable.

Expenses of Equitation Teams at Horse Shows.

58. A special subhead has been opened with Department of Finance sanction for the expenses incurred in competing at the International competitions at Biarritz and at local shows.

Subhead Z.—Appropriations in Aid.

59. The rents of two lettings at the Curragh were fixed by agreements dated 7th October, 1920. No rent was, however, paid under these agreements, and in 1924 the rents were revised and reduced with effect as from the above date. The arrears of rent based on the revised figures were later recovered by legal action. It would appear that no fresh agreements were entered into, and that the approval of the Department of Finance was not sought for the revision of the original rents, or for the waiving of claims under the original agreements.

During the period 6th January, 1926, to 31st May, 1928, Army transport was made available to sheriffs for the execution of court decrees on a repayment basis. Repayment does not appear to have been made in some cases, and I am informed that the amounts chargeable against the sheriffs are the subject of investigation.

Some Lancia lorries were damaged in March, 1928, and the amount of the damage was estimated at £126. A sum of £42 was recovered from certain officers who were held responsible, and the balance has been written off with the Department of Finance sanction and will be shown in the accounts for the year 1929-30.

Command Laundry.

60. With reference to paragraph 36 of the Report of the Public Accounts Committee on the accounts for the year 1925-26, I have inquired whether a system of accounting approved by the Department of Finance has since been adopted, and whether the method of assessing charges for soldiers' washing has been fixed. No cost accounts have yet been furnished.

Married Officers' Quarters.

61. A married officer of the rank of Colonel was allotted quarters on 13th July, 1928, and other quarters on 17th April, 1929. Both quarters were furnished in excess of the scale appropriate to that rank, and the latter quarters carry special allowances of fuel and light. I am informed that correspondence relative to the subject of furniture in excess of scale has not yet been brought to a conclusion.

Stores.

62. Quantities of obsolete and surplus stores are still held in stock. The reduction in Army strength and the evacuation of a number of posts have rendered additional quantities of stores surplus to Army requirements. Some disposal sales were held

during the year, and the work of surveying and segregating the remaining stores in preparation for further disposal sales is proceeding.

At the stock-taking of the Air Force technical stores in 1928, considerable discrepancies were revealed, and it appeared that no approved system of accounting had been instituted, and no periodical checks were carried out to that date.

I observed that a number of engines were purchased in 1926 to replace engines which were deteriorating through fair wear and tear. The latter would appear to be still on charge as serviceable. Seven engines of a particular type were also in store, and some of these which were purchased in 1926 at a cost of £433 each would not appear to have been used. My examination also disclosed that a milling machine, which was purchased for approximately £800 for the manufacture of spare parts, was transferred to another station, and had not apparently been used for this purpose.

On a stock-taking of a barrack stores in September, 1927, deficiencies of articles costing £114 17s. 7d. were brought to light. It appeared that there was no effective check on these stores between January, 1925, and September, 1927, and that the periodical certified returns were not accurate. The value of the missing articles was estimated at £28 14s. 5d., which was recovered from the officers who were held responsible.

Deficiencies amounting to £259 9s. 9d. were disclosed at stock-taking of the provision stores at another Barracks in January, 1928. The loss to public funds would not appear to have been dealt with at the date of my report.

It was observed from store records that some signal stores, sanction for purchase of which had been given in 1927 on the understanding that they were required in addition to existing equipment, and also some expensive wireless apparatus purchased in 1927, have not been issued for service. I am in communication with the Accounting Officer on the subject.

I am in communication with the Accounting Officer on the question of accounting for Engineer stores, machinery and plant; and also on the system of local audit and inspection of stores by the staff of the Department of Defence, which appeared to have been discontinued.

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

63. A sum of £18 10s. 6d. was paid for treatment of a soldier in a public hospital. There is no provision for such treatment outside military hospitals, and the prior sanction of the Department of Finance was not obtained.

In a number of instances it was observed that orders for the same kind of stores were placed on the same or consecutive days, and amounted in the aggregate to more than £25, but the sanction of the Department of Finance for the gross purchase was not obtained.

The prior sanction of the Department of Finance would not appear to have been obtained for a number of visits of Army Officers outside the Saorstát, the cost of which is borne on public funds.

VOTE 65.—ARMY PENSIONS.

64. Section 19 of the Army Pensions Act, 1927, provides that a person, whose application under the Army Pensions Act, 1923, was refused, may again apply, if the Army Pensions Act of 1923 as amended by the Army Pensions Act, 1927, applies to him; and sections 17 and 18 define the manner and period in which application should be made. In a number of cases, in which grants were made after the Army Pensions Act, 1927 had become law, applications in accordance with the provisions of the above sections of the Act would not appear to have been made.

An ex-officer of the forces was granted a pension of £328 10s. 0d. per annum under the Army Pensions Act, 1927. It would appear from examination of the relevant papers that he had not been medically examined as required by the Regulations made under Section 7 (2) of that Act.

Section 4 (1) of the Army Pensions Act, 1927, provides that, in the case of an officer, who was discharged from the forces after 1st October, 1924, and who is eligible for an award under the Army Pensions Act, 1923, as amended by the Army Pensions Act, 1927, the scale of pensions contained in the third schedule to the Army Pensions Act, 1927, shall apply instead of the scale contained in the first schedule to the Principal Act. I observed that an ex-officer, who had been discharged from the forces on 2nd March, 1927, was awarded a pension of £80 per annum in accordance with the scale contained in the first schedule to the Principal Act.

An ex-soldier, who was discharged from the Army on 19th December, 1923, as "services no longer required," applied for a grant under the Army Pensions Act, 1923, but the application was refused because of the inability of the responsible military authority to certify that injury had been received in the course of duty.

In the year under review he was awarded a temporary pension of 20s. 9d. per week, and I have inquired whether the necessary certificate had been obtained from the military authorities, and whether application was made in accordance with the provisions of the Army Pensions Act, 1927.

VOTE 66.—EXTERNAL AFFAIRS.

Adjustment of a Disallowance.

65. I observed that the sum of £26 which was overpaid to a temporary clerk who had been retained for a period in excess of the limit fixed by the Department of Finance and which was recommended for disallowance in paragraph 29 of the Report of the Public Accounts Committee dated 24th February, 1928, has not yet been adjusted. I understand that the Department of Finance are in communication with the Accounting Officer on the subject.

Travelling and Subsistence Expenses.

66. I am in communication with the Accounting Officer on a number of items charged as travelling and subsistence expenses which would appear to be in excess of the sums normally allowed.

VOTE 73.—REPAYMENTS TO CONTINGENCY
FUND.

67. Included in the appropriation account for this vote is a sum of £5,000 which represents a net advance made in June, 1928, for the purchase of shares. In reply to my inquiry as to why the payment was made from the Contingency Fund which does not appear to have been intended to meet charges of this kind, and why the sanction of Dáil Eireann was not sought before making the advance, I was informed that notification of the charge was not received until the date on which payment was due, and that it was accordingly not possible to submit an estimate in the usual way.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General
(Ard Scrúdóir).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 7th February, 1930.

APPROPRIATION ACCOUNTS, 1928-29.

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 ...	6,870	—	6,870	6,123 9 2	—	6,123 9 2	746 10 10	—	—	—	746 10 10	—	—	1
4	2	OIREACHTAS ...	117,186	—	117,186	116,592 3 0	—	116,592 3 0	593 17 0	—	—	—	593 17 0	—	8 8	2
6	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	11,305	—	11,305	10,814 10 2	—	10,814 10 2	490 9 10	—	—	—	490 9 10	—	—	3
8	4	COMPTROLLER AND AUDITOR-GENERAL ...	18,519	—	18,519	15,458 11 8	—	15,458 11 8	3,060 8 4	—	—	—	3,060 8 4	50	130 0 0	4
10	5	OFFICE OF THE MINISTER FOR FINANCE...	59,658	—	59,658	55,956 5 3	—	55,956 5 3	3,701 14 9	—	—	—	3,701 14 9	500	1,703 19 11	5
12	6	OFFICE OF THE REVENUE COMMISSIONERS	675,150	13,600	661,550	650,604 19 7	15,901 14 4	634,703 5 3	24,545 0 5	—	2,301 14 4	—	26,846 14 9	—	—	6
16	7	OLD AGE PENSIONS ...	2,722,500	500	2,722,000	2,724,864 12 8	402 16 4	2,724,461 16 4	—	2,364 12 8	—	97 3 8	—	—	—	7
18	8	LOCAL LOANS ...	742,000	—	742,000	742,000 0 0	—	742,000 0 0	—	—	—	—	—	637,850	722,622 19 9	8
19	9	TEMPORARY COMMISSIONS ...	10,444	—	10,444	9,941 5 11	—	9,941 5 11	502 14 1	—	—	—	502 14 1	—	—	9
23	10	OFFICE OF PUBLIC WORKS ...	123,844	5,900	117,944	113,021 19 8	18,319 8 7	94,702 11 1	10,822 0 4	—	12,419 8 7	—	23,241 8 11	—	1 10 0	10
26	11	PUBLIC WORKS AND BUILDINGS ...	1,022,170	209,020	813,150	886,148 9 0	222,085 16 10	664,062 12 2	136,021 11 0	—	13,065 16 10	—	149,087 7 10	—	—	11
57	12	STATE LABORATORY ...	6,693	—	6,693	6,431 1 0	—	6,431 1 0	261 19 0	—	—	—	261 19 0	5	107 16 0	12
58	13	CIVIL SERVICE COMMISSION ...	10,368	—	10,368	10,216 8 4	—	10,216 8 4	151 11 8	—	—	—	151 11 8	3,100	3,402 8 7	13
60	14	PROPERTY LOSSES COMPENSATION ...	548,000	—	548,000	415,469 6 7	—	415,469 6 7	132,530 13 5	—	—	—	132,530 13 5	—	31 7 1	14
62	15	PERSONAL INJURIES COMPENSATION ...	3,710	—	3,710	3,289 8 4	—	3,289 8 4	420 11 8	—	—	—	420 11 8	—	—	15
63	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,794,295	—	1,794,295	1,728,040 9 0	—	1,728,040 9 0	66,254 11 0	—	—	—	66,254 11 0	250	12,774 5 5	16
66	17	RATES ON GOVERNMENT PROPERTY ...	85,000	3,000	82,000	83,989 6 4	3,010 12 8	80,978 13 8	1,010 13 8	—	10 12 8	—	1,021 6 4	—	—	17
67	18	SECRET SERVICE ...	10,000	—	10,000	3,724 7 7	—	3,724 7 7	6,275 12 5	—	—	—	6,275 12 5	—	—	18
68	19	TARIFF COMMISSION ...	2,100	—	2,100	1,425 15 8	—	1,425 15 8	674 4 4	—	—	—	674 4 4	—	—	19
69	20	EXPENSES UNDER THE ELECTORAL ACT, AND THE JURIES ACT ...	21,000	—	21,000	17,445 0 1	—	17,445 0 1	3,554 19 11	—	—	—	3,554 19 11	—	—	20
70	21	MISCELLANEOUS EXPENSES ...	9,595	—	9,595	9,370 10 9	—	9,370 10 9	224 9 3	—	—	—	224 9 3	—	—	21
72	22	STATIONERY AND PRINTING ...	151,294	27,295	123,999	133,986 15 5	29,400 9 10	104,586 5 7	17,307 4 7	—	2,105 9 10	—	19,412 14 5	—	—	22
76	23	VALUATION AND BOUNDARY SURVEY ...	40,909	6,795	34,114	38,188 14 7	6,736 5 0	31,452 9 7	2,720 5 5	—	—	58 15 0	2,661 10 5	—	—	23
78	24	ORDNANCE SURVEY ...	48,794	2,500	46,294	47,056 13 11	2,583 14 10	44,472 19 1	1,737 6 1	—	83 14 10	—	1,821 0 11	—	—	24
80	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	25
81	26	LAW CHARGES ...	72,692	1,200	71,492	72,199 14 6	1,979 0 1	70,220 14 5	492 5 6	—	779 0 1	—	1,271 5 7	800	810 7 8	26
84	27	HAULBOWLINE DOCKYARD ...	19,500	—	19,500	18,583 7 7	—	18,583 7 7	916 12 5	—	—	—	916 12 5	4,500	5,543 3 9	27
85	28	UNIVERSITIES AND COLLEGES ...	157,824	—	157,824	157,823 16 0	—	157,823 16 0	4 0	—	—	—	4 0	—	32 12 0	28
86	29	BET SUGAR SUBSIDY ...	274,000	—	274,000	258,787 11 11	—	258,787 11 11	15,212 8 1	—	—	—	15,212 8 1	—	—	29
87	30	QUIT RENT OFFICE ...	4,080	—	4,080	3,921 14 6	—	3,921 14 6	158 5 6	—	—	—	158 5 6	—	—	30
88	31	OFFICE OF THE MINISTER FOR JUSTICE ...	28,859	—	28,859	28,078 11 0	—	28,078 11 0	780 9 0	—	—	—	780 9 0	—	287 17 1	31
90	32	GÁRDA SÍOCHÁNA ...	1,631,693	43,320	1,588,373	1,621,917 16 10	46,234 16 4	1,575,683 0 6	9,775 3 2	—	2,914 16 4	—	12,689 19 6	1,050	1,884 5 6	32
93	33	PRISONS ...	135,785	15,000	120,785	123,198 1 3	20,774 10 2	102,423 11 1	12,586 18 9	—	5,774 10 2	—	18,361 8 11	—	—	33
96	34	DISTRICT COURT ...	49,258	—	49,258	45,305 12 1	—	45,305 12 1	3,952 7 11	—	—	—	3,952 7 11	—	13,300 11 0	34
97	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	59,704	3,710	55,994	55,328 13 4	3,714 17 3	51,613 16 1	4,375 6 8	—	4 17 3	—	4,380 3 11	—	566 6 11	35
99	36	LAND REGISTRY AND REGISTRY OF DEEDS	49,817	—	49,817	46,555 1 10	—	46,555 1 10	3,261 18 2	—	—	—	3,261 18 2	—	—	36
101	37	CIRCUIT COURT ...	76,192	15,860	60,332	72,009 13 5	14,999 18 0	57,009 15 5	4,182 6 7	—	860 2 0	—	3,322 4 7	—	—	37
103	38	PUBLIC RECORD OFFICE ...	5,762	—	5,762	5,614 5 10	—	5,614 5 10	147 14 2	—	—	—	147 14 2	—	—	38
104	39	CHARITABLE DONATIONS AND BEQUESTS ...	3,217	48	3,169	3,115 6 8	48 14 2	3,066 12 6	101 13 4	—	14 2	—	102 7 6	40	—	39
105	40	LOCAL GOVERNMENT AND PUBLIC HEALTH	419,426	14,860	404,566	415,205 17 1	15,910 15 8	399,295 1 5	4,220 2 11	—	1,050 15 8	—	5,270 18 7	1,000	4,214 19 3	40
109	41	GENERAL REGISTER OFFICE ...	20,578	9,350	11,228	20,311 2 11	9,445 5 0	10,865 17 11	266 17 1	—	95 5 0	—	362 2 1	—	—	41
111	42	DUNDRUM ASYLUM ...	18,042	4,059	13,983	17,240 15 5	4,131 5 0	13,109 10 5	801 4 7	—	72 5 0	—	873 9 7	10	7 18	

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1928-29.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the GOVERNOR-GENERAL'S ESTABLISHMENT (No. 14 of 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 ...	2,375	1,874 8 8	500	11 4	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—	—	—
C.—Travelling Expenses ...	275	73 18 9	201	1 3	—	—
D.—Telegrams and Telephones ...	220	175 1 9	44	18 3	—	—
E.—Motor Car Replacement Fund (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
TOTAL	£ 6,870	6,123 9 2			—	
Surplus to be surrendered ...			746	10 10		

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.
 C.—Expenditure cannot be estimated with any great degree of accuracy and was considerably less than in previous years.
 D.—Over-estimation.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 1929.

MOTOR CAR REPLACEMENT FUND.

			£	s.	d.
Grant in Aid, 1928-29	...	...	1,000	0	0
Proceeds of Sale of old Cars	...	...	64	6	6
			1,064	6	6
Expended in Purchase of Cars, etc.	...	...	1,022	2	0
Balance at 31st March, 1929	...	...	£42	4	6

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.

OIREACHTAS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
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	51,861 3 9	158 16 3		—	
B.—Travelling Expenses of Teachtaí—						
Original ... £7,800						
Supplementary 2,100	9,900	9,501 9 8	398 10 4		—	
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ...	23,580	23,452 11 3	127 8 9		—	
D.—Travelling Expenses of Seanadóirí ...	1,150	819 13 9	330 6 3		—	
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	30,706	30,010 3 4	695 16 8		—	
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	500	287 18 6	212 1 6		—	
G.—Telegrams and Telephones	325	329 2 9	—		4 2 9	
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	—		—	
	£ 118,536	116,592 3 0	1,947 19 9		4 2 9	
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	1,350	—	1,350 0 0		—	
TOTAL :—						
Original ... £116,436						
Supplementary 750	£ 117,186	116,592 3 0	597 19 9		4 2 9	
Surplus to be surrendered ...			£593 17 0			

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to temporary vacancy in office and casual vacancies of Deputies' seats.
- B.—Expenditure cannot be accurately estimated.
- C.—Savings due to the vacancy for a short period of seats filled by the Triennial Elections to An Seanad, and to casual vacancies.
- D. and F.—Expenditure cannot be estimated with any great degree of accuracy.
- G.—Slight under-estimation.
- E.—Savings due to vacancies on the Establishment, reduction of cost of living Bonus, and expenditure on temporary additional Reporters being less than anticipated. These savings were modified by unforeseen charges in respect of vacuum cleaning at Leinster House, and revision of salaries of subordinate grades.
- H.—No claims came in course of payment in the period covered by this Account.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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 THE PRESIDENT OF THE EXECUTIVE COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	10,100	10,059 2 5	40 17 7	—
B.—Travelling Expenses ...	500	82 10 7	417 9 5	—
C.—Incidental Expenses ...	75	70 14 3	4 5 9	—
D.—Telegrams and Telephones	280	252 2 11	27 17 1	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL ... £	11,305	10,814 10 2		—
Surplus to be surrendered ... £			490 9 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—The provision made was the amount considered adequate to cover the probable cost of travelling in a year, but the actual need for travelling proved to be exceptionally small.

C. and D.—Casual saving.

The Account of the Vote for the Office of Public Works (No. 10), includes the sum of £576 in respect of the salary, etc., of a Higher Executive Officer on loan to this Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE COMPTROLLER AND AUDITOR-GENERAL.				
A.—Salaries, Wages, and Allowances	12,358	9,861 5 1	2,496 14 11	—
B.—Travelling, &c., Expenses ...	75	11 14 8	63 5 4	—
C.—Incidental Expenses ...	100	63 16 2	36 3 10	—
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	600	600 0 0	—	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,426	4,365 18 5	60 1 7	—
E.—Travelling, &c., Expenses ...	900	516 19 11	383 0 1	—
F.—Incidental Expenses ...	60	38 17 5	21 2 7	—
TOTAL ...£	18,519	15,458 11 8		—
Surplus to be surrendered		...	£ 3,060 8 4	

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	50	130

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies on staff remaining unfilled, and to reduction in cost of living Bonus.
- B.—It was not found necessary to carry out audits that involved locomotion and subsistence expenses to the extent anticipated.

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

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

E.—The cost of auditing outside the Dublin area was less than anticipated.

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

EXTRA RECEIPTS.—Sums amounting to £130 were received from Departments in respect of audits the cost of which was greater than anticipated.

J. MAHER,

Accounting Officer.

30th November, 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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929 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	50,454	46,880 18 10	3,573 1 2	—
B.—Travelling Expenses ...	250	106 2 10	143 17 2	—
C.—Incidental Expenses ...	150	67 10 2	82 9 10	—
D.—Telegrams and Telephones	495	496 17 0	—	1 17 0
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,139	6,982 5 5	156 14 7	—
F.—Travelling and Incidental Expenses, Telegrams and Telephones ...	70	65 11 0	4 9 0	—
G.—Repayments to British Government in respect of Agency Services performed by the British Government Actuary ...	1,100	1,357 0 0	—	257 0 0
TOTAL ... £	59,658	55,956 5 3	3,960 11 9	258 17 0
Surplus to be surrendered			£3,701 14 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	1,703 19 11

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 employment of additional temporary clerical assistance in connection with the repayment of the Dáil Éireann Loan (Internal) 1919-20.

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

D.—Slight under-estimate.

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

F.—Casual variation.

G.—The cost of the Actuarial investigation of the National School Teachers' Pension Fund exceeded the estimate.

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

EXTRA REMUNERATION (exceeding £50).

From the Vote for Temporary Commissions (No. 9), two Assistant Principals and a Junior Administrative Officer of the Department of Finance received £70, £60, and £75 respectively, as Secretaries of Temporary Committees.

From the Votes for Technical Instruction, Secondary Education, and Science and Art, a Junior Administrative Officer of this Department received, in the aggregate, £224 in fees as Examiner, etc.

This Account (Subhead E.) includes the sum of £315, approximately, in respect of salary, etc., of a Junior Executive Officer on loan to another Department.

The Accounts of other Departments include the sum of £1,139, approximately, in respect of salaries, etc., of officers on loan to this Department.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the Office of the REVENUE COMMISSIONERS, including certain other Services administered by that 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, etc. ...	581,400	560,445 13 3	20,954	6	9	—		
B.—Travelling and Subsistence Allowances, etc.	21,500	21,041 12 3	458	7	9	—		
C.—Removal Expenses ...	2,500	1,815 2 5	684	17	7	—		
D.—Poundage to Distributor of Stamps ...	450	488 18 6	—			38	18	6
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	58,000	55,048 15 10	2,951	4	2	—		
F.—Carriage of Parcels, Advertisements, etc. ...	850	765 11 8	84	8	4	—		
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,000	1,683 3 2	316	16	10	—		
H.—Telegrams and Telephones	1,950	2,151 4 8	—			201	4	8
I.—Uniform Clothing ...	1,050	987 9 8	62	10	4	—		
J.—Cycles, Boats and other Conveyances ...	500	394 5 8	105	14	4	—		
K.—Revenue Instruments, etc. ...	350	150 0 9	199	19	3	—		
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,500	4,607 6 8	—			1,107	6	8
M.—Incidental Expenses ...	300	179 0 3	120	19	9	—		
N.—Provision of Rooms for Official Purposes ...	700	608 16 7	91	3	5	—		

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 ...	100	237 18 3	—			137 18 3		
GROSS TOTAL ...£	675,150	650,604 19 7	26,030	8	6	1,485	8	1
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £24,545 0 5					
P.—Appropriations in Aid ...	13,600	15,901 14 4	Surplus of Appropriations in Aid realized. £2,301 14 4					
NET TOTAL ...£	661,550	634,703 5 3	Total Surplus to be surrendered. £26,846 14 9					

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose through fall in cost of living Bonus (£6,000 approximately), deferment of Customs and Excise clerical staff reorganization (£4,000 approximately), vacancies arising in the year through deaths, resignations, etc. (£7,950 approximately), discharge of temporary staff (£2,200 approximately), and reduction in overtime (£800 approximately).
- B.—Savings due to reduction in hire charges.
- C.—Savings due to postponement of a number of removals and to the non-completion of other removals.
- D.—Excess due to increase of stamp sales in Stock Exchange.
- E.—Savings due to fall in cost of living Bonus and to reduction in amount of remuneration payable under Section 6 of the Finance Act, 1924.
- F.—The substitution, from 1st November, 1928, of press advertisements for Church door notices of Income Tax appeal sessions, and schedule A and B assessments resulted in the saving.
- H.—The estimate included £1,700 for telephones. Owing, however, to new extensions, and the charge for the services of the operator at the Custom House, Dublin, expenditure on telephones amounted to £1,907. A small saving occurred on Telegrams.
- I.—Owing to vacancies arising in the uniformed grades during the year, the purchase of several new uniforms became unnecessary.
- J.—Savings due to the fact that the cost of hire of the motor boat at Cobh in lieu of the steam launch was less than anticipated when the estimate was framed.
- K.—The estimate included provision for fluctuating items such as (1) repair of hydro-meters, etc., £135; (2) repair of gauging instruments, £25; (3) replacement of glass ware, etc., £26; (4) locks, scales, weights, etc., £30, and (5) miscellaneous items, £50. Owing to the gradual accumulation of adequate stocks of new and repaired equipment the expenditure on these heads was (1) £46; (2) £10; (3) £8; (4) £1, and (5) £5 only—a total of £70 as against £276 provided. In the light of the experience gained the provision for subsequent years has been modified.

L.—The excess arose through heavy costs, fees to counsel, etc., incurred in several important cases.

M.—Provision of £100 was made for copies of Poor Rates, but owing to delay in their supply, there was practically no expenditure on this head. A further saving of £20 arose through the Stationery Office taking over the supply of certain technical publications provided previously from this Subhead.

N.—There was a decrease in the cost of hiring rooms for Income Tax appeal sessions.

O.—£129 12s. 0d., ascertained amount of misappropriations by an Officer of Customs and Excise who has been dismissed, but has not yet been apprehended (S. 47/3/28, dated 14th May, 1928); £54 0s. 3d., cash paid as duty on tobacco samples misappropriated by an absconding Departmental Clerk (Customs and Excise) who has so far evaded arrest (S. 47/1/29, dated 11th March, 1929); £45 0s. 9d. ascertained deficiency in accounts of a former Collector of Taxes (nominal only—covered by remuneration withheld normally chargeable to Subhead E.) (S. 47/5/2), dated 23th November, 1929); £9 5s. 3d. various minor shortages, not due to fraud or culpable negligence, arising in stamp stocks and at cash counters (S. 47/7/26, dated 23rd April, 1929, and 22nd May, 1929). Total charge, £237 18s. 3d.

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

Source of Receipt.	Estimated.	Realized.
	£	£ s. d.
Charge for manufacture of Stamps for National Health Insurance Commission	200	57 2 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	310	310 0 0
Moneys received from Merchants, etc., for special attendance of Officers	6,500	6,887 16 2 (c)
Fines, Forfeitures, Law Costs recovered, etc. ...	5,000	6,850 3 5 (d)
Registry of Business Names	320	247 17 6 (e)
Proceeds of Customs Sales (Seizures, etc.) ...	600	764 2 8 (c)
Charges for collecting Local Dues, etc. ...	180	188 5 7 (c)
Miscellaneous items	470	596 6 10 (f)
	£13,600	£15,901 14 4

(a) Final arrangements for Saorstát designs had not been made, and the cost of interim supplies only was recovered.

(b) No stamps were manufactured during 1928-29.

(c) The receipts cannot be estimated accurately as they fluctuate with the volume of traffic, etc.

(d) This amount includes a sum of £1,926 6s. 6d. in respect of fines collected in District Courts during the period 1st April, 1927—31st March, 1928. Otherwise the estimate was close.

(e) The upward tendency of receipts observed in 1927-28 was not maintained,

(f) The miscellaneous items comprised the following which are not of regular incidence :—

	£	s.	d.
Fees under Merchant Shipping Acts	30	1	2
Bill of Entry Receipts	213	15	2
Refunds of sundry Vote payments made in prior years	58	11	0
Costs recovered in Estate Duty Appeals	29	8	0
Minor unclassified items, <i>e.g.</i> , surpluses in cash, rent on goods in State Warehouses, etc.	264	11	6
	£596	6	10

EXTRA REMUNERATION (exceeding £50).

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

One Officer of Customs and Excise (£120—£450) received grants of £22 5s. 0d. from the Secondary Education Vote, and £36 from the Science and Art Vote under the scheme for assisting the publication of Texts and General Literature in Irish.

Seven Officers of Customs and Excise (£110—£350) received amounts varying from £50 17s. 10d. to £109 11s. 1d.; eighteen Preventive Officers (£140—£220) received amounts varying from £50 5s. 0d. to £138 9s. 7d.; nineteen Preventive Men (29s.—51s. weekly) received amounts varying from £50 14s. 1d. to £125 2s. 1d.; and one Temporary Preventive Man (29s.—35s. weekly) received an amount of £53 18s. 9d. in respect of extra attendance, Sunday and night pay, 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. :—

£509 5s. 0d. in respect of salary and Bonus of an Assistant Principal Clerk loaned to the Land Commission.

£687 11s. 5d. in respect of salary and Bonus of three Officers of Customs and Excise, and two Watchers seconded to the State Laboratory.

£65 8s. 0d. in respect of salary and Bonus of a Shorthand Typist loaned to the Department of Lands and Fisheries.

£187 2s. 2d. in respect of salary and Bonus of three Writing Assistants loaned to the Civil Service Commission.

During the year 1928-29 it was discovered that a Collector of Taxes (since deceased) had been overpaid £9 17s. 8d. on the 25th November, 1925. This amount, proving irrecoverable, was written off as a claim abandoned (S. 47/9/27, dated 20th April, 1928).

W. O'BRIEN,

Accounting Officer.

AN ROINN IONCUIM,

(Revenue Department, Dublin Castle),

30th November, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the payment of OLD AGE PENSIONS under the Old Age Pensions Acts, 1908 to 1928, 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 :—				
<i>Original</i> £2,540,000				
<i>Supplementary</i> 175,000				
	2,715,000	2,716,710 4 6	—	1,710 4 6
B.—Expenses of Pension Committees ...	7,500	8,021 7 2	—	521 7 2
D.—Sums Irrecoverable ...	—	66 4 0	—	66 4 0
E.—Extra Statutory Payments ...	—	66 17 0	—	66 17 0
GROSS TOTAL :—				
<i>Original</i> £2,547,500				
<i>Supplementary</i> 175,000				
	2,722,500	2,724,864 12 8	—	2,364 12 8
			Excess of Expenditure over Gross Estimate. £2,364 12 8	
<i>Deduct :—</i>	Estimated.	Realized.		
C.—Appropriations in Aid ...	500	402 16 4		
			Deficiency of Appropriations in Aid realized. £97 3 8	
NET TOTAL :—				
<i>Original</i> £2,547,000				
<i>Supplementary</i> 175,000				
	£ 2,722,000	2,724,461 16 4		
			Total Deficit. £2,461 16 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The excess is due to the difficulty of estimating precisely the effect of the passing of the 1928 Act, and to the fact that a larger number of pension orders than was anticipated was presented for payment in the last week of the financial year.

In consequence of an error in binding books of adhesive stamps used for paying the increased pension granted by the Act of 1928, and the failure to trace five books incorrectly bound with 8 stamps each in excess of the correct number, there is a potential overcharge of £2 to Subhead A. The time and expense of tracing these five books would have been out of all proportion to the amount of the possible overpayment, and the Department of Finance by letter S. 38/1/29 of 13th February, 1929, agreed that the overpayment could be written off.

B.—The excess is due to the increased number of claims dealt with by Pension Committees arising out of the Act of 1928.

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 Pension 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. 88/4/28 of 13th August, 1928, 19th November, 1928, 14th March, 1929, and 2nd July, 1929).

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 17th May, 1927, 19th August, 1927, and S. 88/4/28 of 12th July, 1928, 13th August, 1928, 19th November, 1928, 14th March, 1929, 2nd July, 1929, and 16th September, 1929).

C.—The sum of £402 16s. 4d. 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 £4,739 14s. 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. 88/4/28 of 13th August, 1928, 19th November, 1928, 14th March, 1929, and 2nd July, 1929):—

£	s.	d.	
817	5	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,530	14	6	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 £699 3s. 0d. overpaid through grants of pension on the strength of fraudulent birth or baptismal certificates, supplementary to the £15,591 15s. 0d. written off in the Accounts for the years 1926-27, and 1927-28.
22	8	6	Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
<hr/>			
£2,370	8	0	

(3) The sum of £4 15s. 0d. was also written off as irrecoverable in respect of overpayments of "Additional Allowance." (Department of Finance letter S. 88/4/28 of 19th November, 1928).

W. O'BRIEN,

Accounting Officer.

AN ROINN IONCUIM,

(Revenue Department, Dublin Castle),
27th November, 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.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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)	142,000	142,000	—	—
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 ... £	742,000	742,000	—	—

	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	430,000	510,900	0	0
Repayments to the Irish Land Commission in respect of loans from the British Local Loans Fund outstanding on the 1st April, 1923	207,850	211,658	14	9
Receipts on account of Local Loans previously written off as irrecoverable	—	64	5	0
	£637,850	£722,622	19	9

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
19th November, 1929.

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, 1929, 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. ...	10	2 0 0	8 0 0	—
2.—Travelling and Incidental Expenses ...	162	41 6 3	120 13 9	—
TOTAL FOR BANKRUPTCY LAWS COMMITTEE ...	£ 172	43 6 3	128 13 9	—
CENTRAL SAVINGS COMMITTEE.				
B. 1.—Salaries, etc. ...	3,614	3,230 13 1	383 6 11	—
2.—Travelling and Incidental Expenses ...	1,800	2,234 10 11	—	434 10 11
3.—Advertising and Publicity Expenses ...	2,638	1,935 6 2	702 13 10	—
4.—Expenses of Local Committees	525	93 0 10	431 19 2	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...	£ 8,577	7,493 11 0	1,517 19 11	434 10 11
CIVIL SERVICE COMMITTEE (COMPENSATION).				
C. 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	—
COMMITTEE ON CLAIMS OF BRITISH EX-SERVICE MEN.				
D.1.—Salaries, etc. ...	10	60 0 0	—	50 0 0
2.—Travelling and Incidental Expenses ...	40	78 2 9	—	38 2 9
TOTAL FOR COMMITTEE ON CLAIMS OF BRITISH EX-SERVICE MEN ...	£ 50	138 2 9	—	88 2 9

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
PORTS AND HARBOURS TRIBUNAL.						
E. 1.—Salaries, etc. ...	10	—	10	0 0	—	
2.—Travelling and Incidental Expenses ...	270	562 5 6	—		292	5 6
TOTAL FOR PORTS AND HARBOURS TRIBUNAL ...	280	562 5 6	10	0 0	292	5 6
TOWN TENANTS COMMISSION.						
F. 1.—Salaries, etc. ...	10	25 0 0	—		15	0 0
2.—Travelling and Incidental Expenses ...	40	8 17 0	31	3 0	—	
TOTAL FOR TOWN TENANTS COMMISSION ...	50	33 17 0	31	3 0	15	0 0
C.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	1,300	1,670 3 5	—		370	3 5
TOTAL ...	10,444	9,941 5 11	1,702	16 8	1,200	2 7

Surplus to be surrendered £502 14 1

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., D.2., E.1., E.2., F.2.—Variation arises from some or all of considerations above.

B.1.—Savings due to (a) vacancies on the Establishment, (b) reduction of cost of living Bonus, and (c) no expenditure having been incurred on additional temporary clerical assistance. Saving modified by increase of salary granted to four Organizers.

B.2.—Excess due to increased activities, particularly in bringing under public notice the extension of the period of currency of Savings Certificates.

B.3.—Saving due to a curtailment of the advertising programme originally decided on.

B.4.—Saving mainly due to non-establishment of a number of Committees which had been contemplated, and to delays by Committees in claiming expenses.

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

D.I., F.I.—Excess due to payments to Secretaries of gratuities, the amounts of which cannot generally be determined until the Commission or Committee has concluded its labours.

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

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for "Temporary Commissions" on Commissions and Committees appointed before the year 1928-29, on account of which payments were made in the year 1928-29.

COMMISSION OR COMMITTEE	Year of Appointment.	Expenditure to 31st March, 1929.	
		£	s. d.
Banking Commission	1925-26	3,328	6 3
Bankruptcy Laws Committee	1927-28	99	5 3
Board of Assessors, Military Service Pensions Act, 1924	1924-25	13,035	6 6
Central Savings Committee	1923-24	40,239	8 1
Committee on Claims of British Ex-Service Men	1927-28	212	7 3
Committee on Economy in Government Expenditure	1927-28	85	0 0
Committee on Government Advertising and Publications	1927-28	30	0 0
Food Prices Tribunal	1926-27	904	3 9
Road Traffic Committee	1927-28	81	11 10
Ports and Harbours Tribunal	1926-27	1,503	17 5
Technical Education Commission	1926-27	1,480	2 4
Town Tenants Commission	1926-27	163	6 10
Coghlan Inquiry Tribunal	1927-28	933	14 11
		£62,096	10 5

COMMISSIONS, COMMITTEES, AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD G.—EXPENDITURE, 1928-29.

COMMISSION, COMMITTEE, OR INQUIRY.	Salaries, Wages, and Allowances.		Travelling and Incidental Expenses (including Reporting).		TOTAL.	
	£	s. d.	£	s. d.	£	s. d.
Board of Assessors, Military Service Pensions Act, 1924	—		15 16 2		15 16 2	
Road Traffic	65	0 0	3 16 5		68 16 5	
Committee on Economy in Government Expenditure	85	0 0	—		85	0 0
Technical Education Commission	—		13 0		13	0
Coinage Committee	75	0 0	—		75	0 0
Food Prices Tribunal	25	0 0	—		25	0 0
Irish Manuscripts Commission	48	18 5	2 9 11		51	8 4
Telephone Committee of Inquiry	500	0 0	109 10 1		609	10 1
Economic Committee	—		24 6 8		24	6 8
Banking Commission	—		5 2 0		5	2 0
Committee on Government Advertising and Publications	30	0 0	—		30	0 0
Committee on Safeguarding of Government Buildings	25	0 0	—		25	0 0
Coghlan Inquiry Tribunal	3	18 11	650 11 10		654	10 9
	£	857 17 4	812 6 1		1,670	3 5

EXTRA REMUNERATION (exceeding £50).

From this Vote two Assistant Principals of the Department of Finance received £70 and £60 as Secretary to the Committee on Economy on Government Expenditure, and Secretary of the Committee on the Claims of British ex-Service Men, respectively; a Junior Administrative Officer of the same Department received £75 as Secretary to the Coinage Committee; and a Lower Executive Officer of the Department of Local Government and Public Health received £65 as Secretary of the Road Traffic Committee.

The Accounts of other Departments include the sum of £821, approximately, in respect of salary, etc., of staff lent to Temporary Commissions and Committees, viz :—

Irish Manuscripts Commission	...	...	£136
Ports and Harbours Tribunal	...	...	£685

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

26th November, 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.

OFFICE OF PUBLIC WORKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances ...	104,174	95,174 9 1	8,999	10 11	—	—
B.—Travelling Expenses ...	10,500	10,286 9 1	213	10 11	—	—
C.—Incidental Expenses ...	750	685 15 1	64	4 11	—	—
D.—Telegrams and Telephones	750	696 7 1	53	12 11	—	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	4,870	3,540 0 2	1,329	19 10	—	—
2.—Travelling Expenses ...	2,000	1,856 10 11	143	9 1	—	—
3.—Advertisements ...	800	782 8 3	17	11 9	—	—
Gross Total ...£	123,844	113,021 19 8	10,822	0 4	—	—
			Surplus of Gross Estimate over Expenditure. £10,822 0 4			
Deduct :—			Surplus of Appropriations in Aid realized. £12,419 8 7			
F.—Appropriations in Aid ...	£ 5,900	£ s. d. 18,319 8 7	Total Surplus to be surrendered. £23,241 8 11			
NET TOTAL ...£	117,944	94,702 11 1				
			Estimated.	Realized.		
			£	£ s. d.		
Extra Receipts payable to Exchequer ...			—	1 10 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due principally to vacancies on the Establishment remaining unfilled, and to a less expenditure on fees to Land Valuers than had been expected; a drop in the cost of living Bonus during the year also contributed to the saving.

B. C. and D.—Casual.

E.1.—Saving due to vacancies that remained unfilled in view of the pending transfer to the Agricultural Credit Corporation of certain of the Board's functions regarding Land Loans.

E.2.—Although the full staff was not engaged the number of inspections to be made showed no appreciable diminution, and the greater part of the travelling provision had necessarily to be expended.

E.3.—Casual.

F.—	Estimated.	Realized.
	£	£
1.—Deductions for Preliminary Expenses from Loans Advances, etc.	1,800	2,373 (a)
Penal Interest on overdue Loans repayments	1,000	3,649 (b)
2.—Services performed for the British Government and the Government of Northern Ireland, etc.	1,700	3,709 (c)
3.—Proportion of salaries and expenses of Engineering Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924, and the Arterial Drainage Act, 1925	1,400	8,588 (d)
	£5,900	£18,319

(a) The amount advanced under loan during the year was greater than expected, and the sum realized for preliminary expenses, which are in the form of a percentage, was accordingly heavier.

(b) The surplus under penal interest was mainly due to unexpected payments of arrears by County authorities.

(c) The surplus arose mainly on heavy expenditure undertaken for the Currency Commission.

(d) The receipts under this head were unusually heavy as during the year a number of schemes reached the stage at which recovery of substantial portions of the engineering expenses could be effected. Included in the amount recovered is the sum of £925 charged against Subhead J.3.—Owenmore Drainage, and the sum of £2,519 charged against Subhead J.4.—Barrow Drainage, Vote 11.

EXTRA REMUNERATION (exceeding £50).

The Engineer received an allowance of £200* payable out of the Vote for 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 £120* and £40* respectively, for acting as Architects. (Department of Finance letter S. 8/4/26 of 18th November, 1926).

One Higher Executive Officer received £79 6s. 8d. for acting as Superintending Clerk. (Department of Finance letter E. 7/12/26 of 7th January, 1927).

This Account includes the sum of approximately £1,134 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £820 in respect of salaries, etc., of staff on loan to this Department.

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

P. HANSON,

Chairman and Accounting Officer.

P. T. DIXON,

Deputy Accountant.

OFFICE OF PUBLIC WORKS,

29th November, 1929.

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, 1929.

Service.	Balance, 1st April, 1928.	Receipts, 1928-29.	Payments, 1928-29.	Balance, 31st March, 1929.
Irish Church Fund, Loans Repayments	£ s. d. —	£ s. d. 183 17 1	£ s. d. 183 17 1	£ s. d. —
Sea Fisheries Act, 1883 ...	588 12 5	—	—	588 12 5
Shannon Navigation ...	4,769 8 4	8,738 11 10	8,867 9 0	4,640 11 2
National Monuments ...	Dr. 24 3 3	1,279 11 4	913 7 5	342 0 8
Linen Hall	5 4 6	145 14 10	150 19 4	—
Letterkenny Railway ...	Dr. 9 18 10	—	10 12 7	Dr. 20 11 5
Light Railways Surplus Re- venue	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund ...	7,786 18 4	547 10 7	§7,859 7 7	475 1 4

(†) Amount of Scotter Award.

(§) Includes £7,000 expended in the purchase of National Loan Stock of the nominal value of £7,106 5s. 11d.

P. HANSON,
Chairman and Accounting Officer.

P. T. DIXON,
Deputy Accountant.
29th November, 1929.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	9,341 1 7	10,658 18 5	—
AA.—Annuities ...	13,223	13,222 8 6	11 6	—
B.—New Works, Alterations, and Additions ...	561,550	457,124 14 10	104,425 5 2	—
C.—Maintenance and Supplies	179,965	186,015 12 4	—	6,050 12 4
D.—Furniture, Fittings, and Utensils ...	21,240	21,505 0 3	—	265 0 3
E.—Rents, &c. ...	62,977	64,693 1 7	—	1,716 1 7
EE.—Compensation for premises commandeered by the Army	10,000	3,944 1 11	6,055 18 1	—
F.—Fuel, Light, Water, and Cleaning, &c. ...	42,623	35,007 5 4	7,615 14 8	—
G.—Phoenix Park National School ...	97	105 4 0	—	8 4 0
H.—River Shannon Works ...	320	251 19 10	68 0 2	—
I.—Linen Hall, Dublin ...	10	3 15 6	6 4 6	—
J.1.—Drainage Maintenance	6,000	2,289 18 7	3,710 1 5	—
J.2.—Arterial Drainage ...	28,000	15,312 12 9	12,687 7 3	—
J.3.—Owenmore Drainage ...	1,000	1,994 9 8	—	994 9 8
J.4.—Barrow Drainage ...	75,000	67,307 5 7	7,692 14 5	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.5.—Arterial Drainage— Purchase of Machinery ...	—	7,767 0 0	—	7,767 0 0
K.—Telegrams and Telephones	165	262 16 9	—	97 16 9
GROSS TOTAL ...£	1,022,170	886,148 9 0	152,920 15 7	16,899 4 7
			Surplus of Gross Estimate over Expenditure. £136,021 11 0	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £13,065 16 10	
L.—Appropriations in Aid...	209,020	222,085 16 10	Total Surplus to be surrendered. £149,087 7 10	
NET TOTAL ...£	813,150	664,062 12 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. Cavan :	£ s. d.	
Ballyjamesduff ...	83 2 6	... S. 14/35/28.
Ballyhaise ...	771 18 0	... S. 14/10/28.
Finea ...	64 18 4	... S. 14/1/28.
Co. Clare :		
Doonbeg ...	65 5 0	... S. 14/14/28.
Co. Cork :		
Allihies ...	35 0 0	... S. 14/17/26.
Ballinspittle ...	80 2 0	... S. 14/19/27.
Ballyfeard ...	39 0 0	... S. 14/121/25.
Ballyvourney ...	800 0 0	... S. 14/7/28.
Castletownbere ...	274 6 0	... S. 14/91/25.
Cork Bridewell ...	200 0 0	... S. 14/17/25.
Crookstown (Kilmurray) ...	47 3 0	... S. 14/12/28.
Durrus ...	105 0 0	... S. 14/25/28.
Co. Dublin :		
Clondalkin ...	700 0 0	... S. 14/28/28.
Garristown ...	900 0 0	... S. 14/33/28.
Tallaght ...	102 2 0	... S. 14/13/28.
Co. Galway :		
Barnaderg ...	65 5 0	... S. 14/32/27.
Co. Kerry :		
Ballylongford ...	667 10 0	... S. 14/37/27.
Co. Leitrim :		
Farnaght ...	50 0 0	... S. 14/72/26.
Glenfarne ...	57 6 0	... S. 14/96/25.

<u>SERVICE.</u>		<u>AMOUNT.</u>		<u>DEPARTMENT OF</u> <u>FINANCE</u> <u>AUTHORITY.</u>
DEPARTMENT OF JUSTICE— <i>continued.</i>				
GÁRDA SÍOCHÁNA— <i>continued.</i>		£ s. d.		
Co. Limerick :				
Murroe ...	65	0	0	S. 14/18/28.
Pallas ...	100	2	0	S. 14/46/26.
Co. Roscommon :				
Ballyforan ...	100	0	0	S. 14/35/27.
Co. Tipperary :				
Shevry ...	12	19	0	S. 14/11/29.
Co. Waterford :				
Kilmeadon ...	60	0	0	S. 14/129/25
Co. Westmeath :				
Rathowen ...	12	2	0	S. 14/44/25.
Rochfort Bridge ...	50	0	0	S. 14/17/27.
DEPARTMENT OF EDUCATION. Preparatory Colleges :				
Tourmakeady ...	1,500	0	0	S. 22/9/27.
COAST GUARD STATIONS.				
Cappa ...	155	2	9	S. 55/97/28.
Courtnacsherry ...	220	18	0	S. 55/53/28.
Killybegs ...	278	3	0	S. 55/53/27.
EX-MILITARY BUILDINGS.				
Bandon Military Barracks ...	54	2	0	S. 55/60/28.
Curragh Presbyterian Church and Institute ...	1,311	11	6	S. 4/235/24.
Gormanston Camp ...	157	0	0	S. 606/12.
UNAPPROPRIATED BUILDINGS.				
17 Harcourt Terrace ...	8	17	0	F. 129/5/27.
Maple's Hotel Site ...	147	6	6	S. 1/11/27.
TOTAL ...	£9,341	1	7	

AA.—Casual.

B.—See detailed statement of New Works, pages 31 to 47.

C.—£3,238 is due to an under-estimate of the expenditure on Dredgers. The remainder of the excess, £2,811, is casual, being the net result of savings and excess on a large number of items.

D.—Casual.

E.—Excess due to payment of fines and arrears in respect of Gárda Síochána premises, and to payment of sums in lieu of rent for destroyed Coast Guard Stations.

EE.—Saving due to the fact that a number of claims for substantial amounts which it was expected to settle during the year did not mature for payment within that period.

F.—Saving mainly due to the fall in the price of coal through which it was found possible to place contracts at lower figures than those on which the provision was estimated.

G.—Certain items of maintenance, not foreseen, were executed in connection with the enlargement of the school that was carried out during the year.

H.—Saving due to reduction in maintenance work following on the operation of the Power Scheme.

- I.—Saving due to the fact that the difference between the rent paid out of property and the rent received out of it during the year amounted to £3 15s. 6d. only.
- J.1.—Provision was made for restoring a number of Drainage Districts of which the restoration was subsequently either dropped or deferred.
- J.2.—Provision was made for proceeding with works under twelve schemes of Arterial Drainage, but it proved practicable to proceed with only five.
- J.3.—Sundry claims for compensation and other incidental charges proved more expensive than had been anticipated.
- J.4.—Saving due to unfavourable weather conditions.

J.5.—Expenditure on the purchase of machinery for use on Arterial Drainage Schemes; authorized by Department of Finance letter S. 59/13/28 of 19th February, 1929.

K.—Casual.

	Estimated.	Realized.
	£	£
L.—Rents	15,720	17,171 (a)
Tolls, Dues, etc.	19,000	36,124 (b)
Sale of old materials and stores	600	2,178 (c)
Miscellaneous, including other sales and hire of plant, etc.	2,450	6,396 (d)
Repayment from Northern Government	750	659
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	158,387 (e)
Contribution from Post Office Savings Bank Fund	500	660
Hire of Excavators to Drainage Districts	—	510 (f)
	£209,020	£222,085

- (a) Surplus due to new lettings and to receipts from ex-Military Property taken over after Estimate was framed.
- (b) Dues on the Mail Boats at Dún Laoghaire Harbour for 1927-28, in addition to those for the current year, were received during 1928-29.
- (c) Mainly due to proceeds of auction of old stores and materials at Dublin Castle, and to sums realized on sales of old materials from the Four Courts and ex-Military Properties.
- (d) Dredgers were employed on repayment services to a greater extent than was expected, and the miscellaneous receipts were more numerous than usual.
- (e) Expenditure on reconstruction of damaged Government buildings was lower than expected.
- (f) Proceeds of hire of Excavating Machines, the cost of which was borne by Subhead J.5. (Department of Finance letter S. 59/13/28 of 19th February, 1929).

NOTES.

In connection with premises taken over for State purposes by the Commissioners, £3 12s. 0d. was paid (Subhead B.) to the Department of Posts and Telegraphs in respect of the removal of a telephone, and allowances of rent to the amount of £23 17s. 6d. (Subhead E.) were made, and sums amounting to £53 12s. 0d. (Subhead B.) were paid in lieu of removal expenses of tenants who were in occupation of the premises. Department of Finance letter S. 1/11/27, of 31st December, 1928.

Included in the charge against Subhead B. is a sum of £20 16s. 6d., being the extra cost of lighting work at Howth Harbour involved by the failure of the original Contractor employed. Subhead B. Department of Finance letter S. 31/4/26, of 31st January, 1929.

£4 8s. 0d. was paid *ex-gratia* to the Harbour Master at Howth towards medical expenses incurred in connection with injuries sustained in the course of his duty. Subhead C. Department of Finance letter P. 14/1/28, of 21st May, 1928.

£13 13s. 9d. was expended on the interment of human remains found during excavations made in the progress of work at Kevin Street Metropolitan Garda Barracks. Subhead C. Department of Finance letter S. 102/5/28, of 9th June, 1928.

£4 16s. 0d. was paid to the owner of premises adjoining Carlow Garda Síochána Barrack in settlement of claim for damage caused by a defective rainwater pipe on the Barrack. Subhead C. Department of Finance letter S. 102/3/29, of 18th February, 1929.

Included in the charge against Subhead C. is the sum of £7 0s. 9d. expended on the flying of flags and illumination of State buildings during the Táilteann Games in August, 1928. Department of Finance letter S. 2/119/25, of 11th August, 1928.

On the surrender of premises in Dublin which had been used as offices for the Department of Agriculture, £250 was paid to the owner in full discharge of State liability in respect of reinstatement. Subhead C. Department of Finance letter S. 1/7/28, of 12th October, 1928.

£650 was paid to the owner of an ex-Military Camp in discharge of all State liability on surrender. Subhead C. Department of Finance letter S. 55/82/26, of 7th September, 1928.

£140 was paid to the owner of Enniscrone Coast Guard Station for loss of rent under a lease which was surrendered. Subhead E. Department of Finance letter S. 55/87/27, of 20th February, 1928.

X £900 was paid to the landlord of Pullocheney Coast Guard Station for loss of rent and compensation for damage to buildings. Subhead E. Department of Finance letter S. 55/57/28, of 7th September, 1928.

An outstanding balance of £5 4s. 4d. in respect of the sale of scrap at the Four Courts, due by a Contractor who went into liquidation, was written off. Subhead L. Department of Finance letter S. 102/10/28, of 23rd October, 1928.

TELEPHONE CAPITAL ACCOUNT.—The net expenditure during the year on Post Office buildings borne by the Telephone Capital Account amounted to £194 10s. 0d.

P. HANSON,

Chairman and Accounting Officer.

P. T. DIXON, *Deputy Accountant,*

OFFICE OF PUBLIC WORKS,

30th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, Etc., 1928-29.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
OIREACHTAS :						
1.—New Restaurant, Members' Rooms ; Offices for Museum Staff (Revote £4,000) ...	10,000	12,119 13 4	—		2,119 13 4	
DEPARTMENT OF FINANCE :						
2.—Dublin Custom House : Partial Reconstruction ...	42,500	25,639 15 11	16,860 4 1		—	
3.—Adaptation of Offices of Library of late Chief Secretary's Department (Revote)	700	—	700 0 0		—	
4.—Stationery Office : Adaptation of Part of Beggars' Bush Barracks ...	500	747 6 3	—		247 6 3	
DEPARTMENT OF JUSTICE :						
5.—Four Courts : Clearing Site and Partial Reinstatement ...	59,000	67,068 11 1	—		8,068 11 1	
6.—Land Registry : Additional accommodation ...	3,000	4,512 6 4	—		1,512 6 4	
7.—Public Record Office : Partial Reconstruction of Treasury ...	15,000	2,639 13 1	12,360 6 11		—	
GÁRDA SÍOCHÁNA BARRACKS :						
DUBLIN METROPOLITAN AREA :						
8.—Cabra Barracks : Increased accommodation ...	800	—	800 0 0		—	
9.—Donnybrook : Temporary Housing (Revote) ...	600	418 8 5	181 11 7		—	

OBSERVATIONS.

1. Continuation of No. 1 of 1927-28. Department of Finance letter S. 1/10/26 of 8th December, 1927, sanctions expenditure of £18,500. Expended £13,356 15s. 9d. Work in progress.
2. Continuation of No. 2 of 1927-28. Expended £251,672 10s. 5d. of which £6,119 17s. 6d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
3. Work postponed.
4. Department of Finance letter S. 1/2/27 of 9th February, 1929, sanctions excess over provision. Work in progress.
5. Continuation of No. 8 of 1927-28. Estimated cost £394,000 (revised). Department of Finance letter S. 2/15/24 of 14th November, 1928. Expended £253,365 3s. 11d., of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
6. Continuation of No. 9 of 1927-28. Department of Finance letter S. 2/60/25 of 27th November, 1927, sanctions expenditure of £7,500. Expended £6,603 8s. 7d. Work completed.
7. Department of Finance letter S. 2/60/25 dated 3rd January, 1928, sanctions expenditure of £25,800. Work in progress.
8. Scheme postponed.
9. Department of Finance letter S. 14/114/26 of 29th September, 1929, sanctions expenditure of £720 13s. 0d. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. CARLOW.				
10.—Ballon : New Barrack ...	500	3 0 0	497 0 0	—
11.—Muinebeag : Adaptation (Revote) ...	700	2 9 10	697 10 2	—
Co. CAVAN.				
12.—Ballyhaise : New Barrack	100	374 17 4	—	274 17 4
13.—Finea : New Barrack ...	100	807 7 4	—	707 7 4
14.—Redhills : New Barrack (Revote £150) ...	600	378 16 11	221 3 1	—
15.—Tullyvin : New Barrack	100	2 6 8	97 13 4	—
Co. CLARE.				
16.—Ardnacrusha : New tem- porary Barrack ...	300	1,332 10 5	—	1,032 10 5
17.—Doonbeg : New Barrack	100	236 8 9	—	136 8 9
18.—Ennistymon ex-R.I.C. Barrack : Restoration (Revote) ...	100	—	100 0 0	—
19.—Fanore : New Barrack (Revote) ...	1,000	1,723 17 0	—	723 17 0
20.—Miltown-Malbay : New Barrack ...	100	—	100 0 0	—
21.—Mountshannon ex-R.I.C. Barrack : Restoration (Revote) ...	1,000	1,598 8 2	—	598 8 2
Co. CORK.				
22.—Allihies ex-R.I.C. Barrack Restoration ...	500	15 15 7	484 4 5	—

OBSERVATIONS—continued.

10. Preliminary work.
11. Preliminary work.
12. Department of Finance letter S. 14/10/28 dated 6th February, 1928, sanctions expenditure of £400. Work in progress.
13. Department of Finance letter S. 14/1/28 of 13th January, 1928, sanctions expenditure of £1,550. Work in progress.
14. Continuation of No. 16 of 1927–28. Department of Finance letter S. 14/66/26 of 15th February, 1927, sanctions expenditure of £1,450. Expended £1,344 8s. 2d. Work completed. Further payment to be made.
15. Preliminary work.
16. Department of Finance letter S. 14/17/28 dated 16th April, 1928, sanctions expenditure of £1,500. Work completed.
17. Department of Finance letter S. 14/14/28 of 12th March, 1928, sanctions expenditure of £1,550. Work in progress.
18. Continuation of No. 18 of 1927–28. £2 7s. 0d. expended on preliminary work in 1926–27.
19. Continuation of No. 19 of 1927–28. Department of Finance letter S. 14/112/26 of 6th March, 1928, sanctions expenditure of £1,900. Expended £1,727 7s. 9d. Work completed. Further payment to be made.
20. Work postponed.
21. Continuation of No. 22 of 1927–28. Department of Finance letter S. 14/4/26 of 12th April, 1928, sanctions expenditure not exceeding £1,600. Expended £1,610 3s. 11d. Work completed.
22. Department of Finance letter S. 14/17/26 of 14th December, 1928, sanctions expenditure not exceeding £1,700. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. CORK—continued.						
23.—Ballinspittle: New Barrack (Revote) ...	500	3 14 5	496	5 7	—	
24.—Ballyclough: New Barrack	100	—	100	0 0	—	
25.—Ballydehob: New Barrack	100	—	100	0 0	—	
26.—Ballyfeard ex-R.I.C. Bar- rack Restoration (Re- vote) ...	1,000	2 17 6	997	2 6	—	
27.—Ballygurteen ex-R.I.C. Bar- rack: Restoration ...	200	84 9 4	115	10 8	—	
28.—Ballymacoda: New Bar- rack ...	100	—	100	0 0	—	
29.—Castletownberehaven Bar- rack: Restoration (Re- vote £1,200) ...	1,500	1,584 1 11	—		84	1 11
30.—Cloyne: New Barrack: Restoration ...	500	141 8 2	358	11 10	—	
31.—Coachford New Barrack: (Revote £700) ...	1,000	1,231 14 7	—		231	14 7
32.—Cobh ex-R.I.C. Barrack: Restoration (Revote) ...	500	—	500	0 0	—	
33.—Cobh Junction New Bar- rack: (Revote) ...	100	—	100	0 0	—	
34.—Cork City Bridewell and ex-R.I.C. Barrack: Restoration (Revote £2,000) ...	4,000	2 8	3,999	17 4	—	
35.—Cork: Elizabeth Fort Military Barrack: Restoration and Adaptation (Revote £3,900) ...	6,000	7,532 19 0	—		1,532	19 0

OBSERVATIONS—continued.

23. Preliminary work.
24. Work postponed.
25. Work postponed.
26. Preliminary work.
27. Continuation of No. 27 of 1927-28. Department of Finance letter S. 14/99/25 of 26th February, 1927, sanctions expenditure of £1,650. Expended £1,608 19s. 9d. Work completed.
28. Work postponed.
29. Continuation of No. 28 of 1927-28. Department of Finance letter S. 14/91/25 of 27th April, 1928, sanctions expenditure of £2,000. Expended £1,598 16s. 11d. Work in progress.
30. Department of Finance letter S. 14/31/27 of 18th February, 1929, sanctions expenditure of £1,560. Work in progress.
31. Continuation of No. 29 of 1927-28. Department of Finance letter S. 14/108/26 of 26th November, 1928, sanctions expenditure of £1,600. Expended £1,313 6s. 11d. Work completed.
32. Continuation of No. 30 of 1927-28. £10 13s. 2d. expended on preliminary work in 1925-26, and 1926-27.
33. Work postponed.
34. Continuation of No. 32 of 1927-28. Expended £75 18s. 5d. Preliminary work.
35. Continuation of No. 33 of 1927-28. Department of Finance letter S. 14/63/26 of 22nd June, 1926, sanctions expenditure of £8,500. Expended £8,441 15s. 0d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. CORK—continued.						
36.—Drimoleague ex-R.I.C. Barrack: Restoration (Revote £500) ...	1,200	1,337 12 10	—		137 12 10	
37.—Dungourney New Barrack: (Revote) ...	1,000	1,433 14 10	—		433 14 10	
38.—Durrus New Barrack: ...	100	6 9 0	93 11 0		—	
39.—Glanthane New Barrack: (Revote) ...	100	—	100 0 0		—	
40.—Kilcrohane New Barrack: (Revote £800) ...	1,000	—	1,000 0 0		—	
41.—Newmarket New Barrack: (Revote) ...	500	8 13 0	491 7 0		—	
42.—Schull New Barrack: ...	1,200	1,114 13 1	85 6 11		—	
Co. DONEGAL.						
43.—Annagry: Adaptations ...	600	321 17 8	278 2 4		—	
44.—Creeslough New Barrack: (Revote) ...	100	9 2	99 10 10		—	
45.—Convoy ex-R.I.C. Barrack: Restoration (Revote)	500	4 3 11	495 16 1		—	
46.—Dunkineely ex-R.I.C. Bar- rack: Restoration ...	100	3 0 2	96 19 10		—	
47.—Muff: Adaptation ...	800	3 5 1	796 14 11		—	
48.—Pettigo: Adaptation (Re- vote £300) ...	400	316 11 7	83 8 5		—	
Co. DUBLIN.						
49.—Blanchardstown New Bar- rack: (Revote) ...	100	—	100 0 0		—	
50.—Lucan: Adaptation ...	300	79 1 0	220 19 0		—	

OBSERVATIONS—continued.

36. Continuation of No. 35 of 1927–28. Department of Finance letter S. 14/59/26 of 20th October, 1927, sanctions expenditure of £1,700. Expended £1,668 14s. 8d. Work completed.
37. Continuation of No. 37 of 1927–28. Department of Finance letter S. 14/88/25 of 27th July, 1925, sanctions expenditure of £1,700. Expended £1,436 16s. 6d. Work completed.
38. Preliminary work.
39. Work postponed.
40. £4 (s. 5d.) expended on preliminary work in 1926–27 and 1927–28.
41. Preliminary work.
42. Continuation of No. 224 of 1927–28. Department of Finance letter S. 14/119/26 of 17th January, 1928, sanctions expenditure of £1,400. Expended £1,197 0s. 3d. Work in progress.
43. Continuation of No. 224 of 1927–28. Department of Finance letter S. 14/1/27 of 6th January, 1927, sanctions expenditure of £600. Expended £325 7s. 9d. Work in progress.
44. Preliminary work.
45. Preliminary work.
46. Preliminary work.
47. Preliminary work.
48. Continuation of No. 154 of 1927–28. Department of Finance letter S. 14/97/26 of 26th November, 1927, sanctions expenditure of £500. Expended £459 4s. 0d. Work completed.
49. Work postponed.
50. Continuation of No. 224 of 1927–28. Department of Finance letter S. 14/29/27 of 22nd September, 1927, sanctions expenditure of £400. Expended £259 1s. 0d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. DUBLIN—continued.						
51.—Malahide : Adaptation ...	400	—	400	0 0	—	
52.—Rathfarnham New Barrack : (Revote) ...	100	—	100	0 0	—	
53.—Santry New Barrack : (Revote) ...	1,000	139 7 0	860	13 0	—	
54.—Stepaside ex-R.I.C. Bar- rack : Restoration and Adaptation (Revote £500) ...	1,500	1,520 1 6	—		20	1 6
55.—Tallaght New Barrack : (Revote) ...	100	3 14 11	96	5 1	—	
Co. GALWAY.						
56.—Barnaderg New Barrack : (Revote) ...	1,000	1,131 5 0	—		131	5 0
57.—Corofin New Barrack : (Re- vote) ...	500	14 6 7	485	13 5	—	
58.—Dunmore New Barrack : (Revote £800) ...	1,000	—	1,000	0 0	—	
59.—Eyrecourt ex-R.I.C. Bar- rack : Restoration (Revote) ...	1,000	1,162 13 7	—		162	13 7
60.—Galway, Eglinton Street : Further Restoration	800	44 4 2	755	15 10	—	
61.—Gort ex-R.I.C. Barrack : Further Restoration (Revote) ...	2,000	14 2 9	1,985	17 3	—	
62.—Kinvarra New Barrack : (Revote) ...	100	—	100	0 0	—	
63.—Loughrea ex-R.I.C. Bar- rack : Restoration (Revote £200) ...	2,000	2,248 19 5	—		248	19 5

OBSERVATIONS—continued.

51. Work postponed.
52. Work postponed.
53. Department of Finance letter S. 14/15/27 of 3rd October, 1928, sanctions expenditure of £2,100. Work in progress.
54. Continuation of No. 53 of 1927-28. Department of Finance letter S. 14/120/25 of 3rd November, 1927, sanctions expenditure of £2,000. Expended £1,870 11s. 3d. Work completed. Further payment to be made.
55. Preliminary work.
56. Continuation of No. 55 of 1927-28. Department of Finance letter S. 14/32/27 dated 18th November, 1927, sanctions expenditure of £1,550. Expended £1,132 1s. 6d. Work in progress.
57. Preliminary work.
58. Continuation of No. 58 of 1927-28. £9 19s. 10d. expended on preliminary work in 1926-27, and 1927-28.
59. Continuation of No. 59 of 1927-28. Department of Finance letter S. 14/96/24 of 31st August, 1927, sanctions expenditure of £1,450. Expended £1,324 5s. 5d. Work completed. Further payment to be made.
60. Continuation of No. 60 of 1927-28. 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 £3,288 18s. 9d. Work completed.
61. Preliminary work.
62. Work postponed.
63. Continuation of No. 64 of 1927-28. Department of Finance letter S. 14/126/25 of 4th September, 1929, sanctions expenditure of £3,200. Expended £2,277 10s. 5d. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. GALWAY—continued.				
64.—Monivea : Adaptation (Revote) ...	250	33 12 4	216 7 8	—
65.—Moycullen New Barrack :	200	247 7 9	—	47 7 9
66.—Recess New Barrack (Revote) ...	100	—	100 0 0	—
67.—Turloughmore ex-R.I.C. Barrack : Restoration	100	—	100 0 0	—
Co. KERRY.				
68.—Annascaul New Barrack : (Revote) ...	1,000	783 11 8	216 8 4	—
69.—Ballylongford New Barrack :	500	3 17 5	496 2 7	—
70.—Beaufort New Barrack :	100	—	100 0 0	—
71.—Brosna ex-R.I.C. Barrack : Restoration (Revote)	500	2 12 4	497 7 8	—
72.—Cahiriveen ex-R.I.C. Barrack : Restoration (Revote £400) ...	1,000	—	1,000 0 0	—
73.—Castleisland ex-R.I.C. Barrack : Restoration (Revote £1,300) ...	2,000	1,623 10 10	376 9 2	—
74.—Causeway New Barrack...	1,000	—	1,000 0 0	—
75.—Dingle ex-R.I.C. Barrack : Restoration (Revote £400) ...	1,000	2 4 2	997 15 10	—
76.—Farranfore ex-R.I.C. Barrack : Restoration (Revote £200) ...	500	1,216 18 11	—	716 18 11
77.—Killarney : Adaptation ...	500	1,143 7 11	—	643 7 11
78.—Portmagee New Barrack : (Revote £200) ...	500	313 14 8	186 5 4	—

OBSERVATIONS—continued.

64. Preliminary work.
65. Continuation of No. 66 of 1927–28. Department of Finance letter S. 14/43/26 of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,482 19s. 6d. Work completed.
66. Work postponed.
67. Work postponed.
68. Continuation of No. 69 of 1927–28. Department of Finance letter S. 14/75/26 of 23rd August, 1928, sanctions expenditure of £1,995. Expended £786 11s. 11d. Work in progress.
69. Preliminary work.
70. Work postponed.
71. Continuation of No. 72 of 1927–28. Expended £7 12s. 4d. Preliminary work.
72. Continuation of No. 73 of 1927–28. £53 15s. 0d. expended on preliminary work in 1926–27 and 1927–28.
73. Continuation of No. 75 of 1927–28. Department of Finance letter S. 14/42/26, dated 2nd October, 1928, sanctions expenditure of £2,600. Expended £1,626 9s. 7d. Work in progress.
74. Continuation of No. 76 of 1927–28. £2 17s. 4d. expended on preliminary work in 1927–28.
75. Continuation of No. 77 of 1927–28. Expended £55 18s. 7d. Preliminary work.
76. Continuation of No. 78 of 1927–28. Department of Finance letter S. 14/109/24 of 1st February, 1926, sanctions expenditure of £1,500. Expended £1,570 0s. 10d. Work completed.
77. Department of Finance letter S. 14/22/26 dated 26th May, 1928, sanctions expenditure £1,350. Work completed.
78. Continuation of No. 83 of 1927–28. Department of Finance letter S. 14/112/25 of 7th April, 1927, sanctions expenditure of £1,700. Expended £1,945 3s. 4d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. KERRY—continued.						
79.—Tarbert ex-R.I.C. Barrack: Restoration (Revote £1,200) ...	1,500	818 5 2	681	14 10	—	—
Co. KILDARE.						
80.—Athy: Adaptation ...	250	—	250	0 0	—	—
Co. KILKENNY.						
81.—Ballyhale: Adaptation (Revote) ...	1,000	—	1,000	0 0	—	—
82.—Corbetstown ex-R.I.C. Barrack: Restoration (Revote) ...	500	877 1 1	—	—	377	1 1
83.—Piltown: Restoration of Courthouse as Barrack (Revote) ...	1,000	1,820 9 6	—	—	820	9 6
84.—The Rower New Barrack: (Revote) ...	1,000	—	1,000	0 0	—	—
85.—Thomastown ex-R.I.C. Barrack: Restoration (Revote £350) ...	1,500	1,078 12 2	421	7 10	—	—
Co. LEITRIM.						
86.—Aughacashel New Barrack: (Revote) ...	100	—	100	0 0	—	—
87.—Dowra New Barrack: (Revote) ...	100	—	100	0 0	—	—
88.—Dromod ex-R.I.C. Barrack: Restoration (Revote) ...	300	166 17 9	133	2 3	—	—
89.—Drumkeerin: Adaptation	500	227 9 1	272	10 11	—	—

OBSERVATIONS—continued.

79. Continuation of No. 85 of 1927-28. Department of Finance letters S. 14/3/26, of 16th November, 1926, and 1st August, 1929, sanction expenditure of £2,429 17s. 1d. Expended £2,404 12s. 1d. Work completed. Further payment to be made.
80. Work postponed.
81. Continuation of No. 88 of 1927-28. £4 12s. 1d. expended in 1927-28 on preliminary work.
82. Continuation of No. 90 of 1927-28. Department of Finance letter S. 14/4/27, of 2nd September, 1927, sanctions expenditure of £947. Expended £904 14s. 3d. Work in progress.
83. Continuation of No. 93 of 1927-28. Department of Finance letter S. 14/73/25, of 16th May, 1928, sanctions expenditure of £1,800. Expended £1,826 12s. 6d. Work completed. Further payment to be made.
84. Continuation of No. 95 of 1927-28. £27 1s. 10d. expended on preliminary work in 1926-27 and 1927-28.
85. Continuation of No. 96 of 1927-28. Department of Finance letter S. 14/98/24, of 11th June, 1927, sanctions expenditure of £3,450. Expended £3,423 13s. 7d. Work completed. Further payment to be made.
86. Work postponed.
87. Continuation of No. 98 of 1927-28. £6 5s. 6d. expended on preliminary work in 1927-28.
88. Continuation of No. 99 of 1927-28. Department of Finance letter S. 14/78/25, of 27th January, 1927, sanctions expenditure of £1,400. Expended £1,218 16s. 8d. Work completed.
89. Department of Finance letter S. 14/28/27 of 15th November, 1928, sanctions expenditure of £800. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. LEITRIM—continued.				
90.—Glencar New Barrack :	100	—	100 0 0	—
91.—Glenfarne New Barrack : (Revote) ...	500	2 14 5	497 5 7	—
92.—Keshcarrigan New Bar- rack : (Revote) ...	100	—	100 0 0	—
93.—Leitrim ex-R.I.C. Barrack: Restoration (Revote £800) ...	1,000	649 9 6	350 10 6	—
Co. LEIX.				
94.—Port Laoighise New Bar- rack : ...	100	—	100 0 0	—
95.—Wolfhill : Adaptation (Revote) ...	200	—	200 0 0	—
Co. LIMERICK :				
96.—Adare New Barrack : (Revote £700) ...	1,500	1,554 1 8	—	54 1 8
97.—Glin ex-R.I.C. Barrack : Restoration ...	500	227 16 9	272 3 3	—
98.—Kilmeedy ex-R.I.C. Bar- rack Restoration (Revote) ...	100	—	100 0 0	—
99.—Murroe ex-R.I.C. Barrack: Restoration (Revote)	100	—	100 0 0	—
100.—Pallas ex-R.I.C. Barrack : Restoration (Revote £2,000) ...	2,500	2,102 6 7	397 13 5	—
Co. LONGFORD.				
101.—Ballinamuck New Barrack:	100	—	100 0 0	—
102.—Keenagh ex-R.I.C. Bar- rack : Restoration (Revote) ...	100	9 5	99 10 7	—

OBSERVATIONS—continued.

90. Work postponed.
91. Continuation of No. 102 of 1927–28. Expended £8 4s. 5d. Preliminary work.
92. Continuation of No. 103 of 1927–28. £2 3s. 2d. expended on preliminary work in 1927–28.
93. Continuation of No. 104 of 1927–28. Department of Finance letter S. 14/105/25, of 17th September, 1926, sanctions expenditure of £1,750. Expended £1,390 14s. 0d. Work completed.
94. Work postponed.
95. Continuation of No. 106 of 1927–28. Department of Finance letters S. 14/24/24, of 1st October, 1925, and 29th June, 1928, sanction expenditure of £311 2s. 2d., which occurred in 1927–28. Work completed.
96. Continuation of No. 107 of 1927–28. Department of Finance letter S. 14/91/26 of 16th November, 1926, sanctions expenditure of £1,800. Expended £1,563 1s. 8d. Work completed.
97. Department of Finance letter S. 14/30/27, of 24th December, 1928, sanctions expenditure of £1,650. Work in progress.
98. Continuation of No. 11 of 1927–28. £15 19s. 10d. expended on preliminary work in 1926–27. and 1927–28.
99. Work postponed.
100. Continuation of No. 113 of 1927–28. Department of Finance letter S. 14/46/26, of 2nd June, 1926, sanctions expenditure of £3,500. Expended £3,206 11s. 6d. Work completed. Further payment to be made.
101. Work postponed.
102. Continuation of No. 116 of 1927–28. Expended £1 3s. 6d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. LONGFORD—continued.						
103.—Newtowncashel New Barrack : (Revote) ...	1,000	—	1,000	0 0	—	
104.—Smear ex-R.I.C. Barrack : Restoration ...	200	180 1 11	19 18 1		—	
Co. LOUTH.						
105.—Louth New Barrack : (Revote) ...	100	—	100 0 0		—	
Co. MAYO.						
106.—Ballyvary New Barrack : (Revote) ...	1,000	1,316 6 10	—		316 6 10	
107.—Bangor Erris New Barrack ...	100	—	100 0 0		—	
108.—Claremorris ex-R.I.C. Barrack : Restoration (Revote) ...	500	1 6 6	498 13 6		—	
109.—Carrowkennedy New Barrack : (Revote) ...	600	673 16 8	—		73 16 8	
110.—Kilkelly New Barrack : (Revote) ...	100	1 11 8	98 8 4		—	
111.—Newport New Barrack : (Revote) ...	100	—	100 0 0		—	
112.—Swinford ex-R.I.C. Barrack : Restoration (Revote £1,500) ...	1,700	19 4 9	1,680 15 3		—	
Co. MEATH.						
113.—Crossakiel : Adaptation	500	—	500 0 0		—	
114.—Drumconrath New Barrack ...	100	—	100 0 0		—	
Co. OFFALY.						
115.—Kinnitty ex-R.I.C. Barrack : Restoration ...	500	228 0 0	272 0 0		—	

OBSERVATIONS—continued.

103. Continuation of No. 117 of 1927-28. £3 9s. 3d. expended on preliminary work in 1927-28.
104. Continuation of No. 118 of 1927-28. Department of Finance letter S. 14/123/25, of 14th April, 1927, sanctions expenditure of £1,450. Expended £1,421 5s. 8d. Work completed.
105. Work postponed.
106. Continuation of No. 122 of 1927-28. Department of Finance letter S. 14/110/25, of 9th September, 1925, sanctions expenditure of £1,700. Expended £1,320 18s. 1d. Work completed.
107. Work postponed.
108. Continuation of No. 123 of 1927-28. Expended £13 18s. 0d. Preliminary work.
109. Continuation of No. 124 of 1927-28. Department of Finance letter S. 14/43/26, of 10th November, 1926, sanctions expenditure of £1,450. Expended £975 18s. 11d. Work completed.
110. Preliminary work.
111. Continuation of No. 127 of 1927-28. 10s. 6d. expended on preliminary work in 1927-28.
112. Continuation of No. 129 of 1927-28. Expended £41 2s. 9d. Preliminary work.
113. Work postponed.
114. Work postponed.
115. Continuation of No. 134 of 1927-28. Department of Finance letter S. 14/30/26, of 29th October, 1927, sanctions expenditure of £1,800. Expended £1,965 8s. 3d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
DEPARTMENT OF JUSTICE —continued.	£	£ s. d.	£ s. d.	£ s. d.
Co. OFFALY—continued.				
116.—Mount Bolus New Barrack ...	100	—	100 0 0	—
117.—Rhode New Barrack ...	100	—	100 0 0	—
118.—Shennon Bridge ex-R.I.C. Barrack: Restoration	100	—	100 0 0	—
119.—Tullamore New Barrack:	500	—	500 0 0	—
Co. ROSCOMMON.				
120.—Ballyforan New Barrack:	500	143 1 6	356 18 6	—
121.—Castlerea: Adaptation ...	700	251 1 5	448 18 7	—
122.—Clonark ex-R.I.C. Barrack: Restoration (Revote) ...	1,000	1,402 15 0	—	402 15 0
123.—Tulsk New Barrack ...	100	2 4 6	97 15 6	—
Co. SLIGO.				
124.—Lissadell: Adaptation (Revote £250) ...	800	1,032 8 4	—	232 8 4
125.—Rosses Point New Barrack: (Revote) ...	100	—	100 0 0	—
126.—Skreen New Barrack ...	1,000	1,427 15 10	—	427 15 10
Co. TIPPERARY.				
127.—Birdhill: Improvements (Revote) ...	400	—	400 0 0	—
128.—Carrick-on-Suir ex-R.I.C. Barrack: Restoration	1,500	1,246 15 10	253 4 2	—
129.—Dolla ex-R.I.C. Barrack: Restoration (Revote)	1,000	1,569 9 8	—	569 9 8

OBSERVATIONS—continued.

116. Work postponed.
117. Work postponed.
118. Work postponed.
119. Work postponed.
120. Department of Finance letter S. 14/35/27 of 29th October, 1928, sanctions expenditure of £1,700. Work in progress.
121. Continuation of No. 224 of 1927–28. Department of Finance letter S. 14/12/27, of 2nd March, 1927, sanctions expenditure of £1,400. Expended £1,241 11s. 2d. Work completed. Further payment to be made.
122. Continuation of No. 137 of 1927–28. Department of Finance letter S. 14/74/25, of 3rd May, 1927, sanctions expenditure of £1,450. Expended £1,410 16s. 3d. Work completed.
123. Preliminary work.
124. Continuation of No. 139 of 1927–28. Department of Finance letter S. 14/82/26, of 18th October, 1927, sanctions expenditure of £1,050. Expended £1,038 10s. 11d. Work completed.
125. Work postponed.
126. Continuation of No. 141 of 1927–28. Department of Finance letter S. 14/105/26, of 27th October, 1927, sanctions expenditure of £1,650. Expended £1,638 18s. 11d. Work completed. Further payment to be made.
127. Work postponed.
128. Continuation of No. 145 of 1927–28. Department of Finance letter S. 14/50/25, of 3rd June, 1927, sanctions expenditure of £3,300. Expended £3,336 6s. 11d. Work completed. Further payment to be made.
129. Continuation of No. 148 of 1927–28. Department of Finance letter S. 14/1/26, of 19th April, 1928, sanctions expenditure of £1,700. Expended £1,585 10s. 9d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. TIPPERARY—continued.				
130.—Shevry ex-R.I.C. Barrack: Restoration ...	100	—	100 0 0	—
131.—Templetuohy New Bar- rack: (Revote) ...	500	—	500 0 0	—
Co. WATERFORD.				
132.—Dungarvan ex-R.I.C. Barrack: Restoration ...	500	1 3 2	498 16 10	—
133.—Rathgormack New Bar- rack ...	700	—	700 0 0	—
134.—Ring ex-R.I.C. Barrack: Restoration ...	1,000	1,252 18 9	—	252 18 9
135.—Stradbally: Adaptation ...	500	27 12 10	472 7 2	—
136.—Waterford—Lady Lane: Adaptation ...	500	—	500 0 0	—
Co. WESTMEATH.				
137.—Athlone: Adaptation ...	500	—	500 0 0	—
138.—Castletown - Geoghegan ex-R.I.C. Barrack: Restoration ...	1,000	1,511 8 11	—	511 8 11
139.—Mullingar ex-R.I.C. Bar- rack: Further Restor- ation (Revote) ...	2,000	68 16 5	1,931 3 7	—
140.—Rochfort Bridge ex- R.I.C. Barrack: Restoration (Revote £500) ...	1,400	2 11 8	1,397 8 4	—
Co. WEXFORD.				
141.—Ballynabola ex-R.I.C. Barrack: Restoration ...	100	—	100 0 0	—
142.—Gorey ex-R.I.C. Barrack: Restoration (Revote £500) ...	2,000	8 0 0	1,992 0 0	—

OBSERVATIONS—continued.

130. Work postponed.
131. Continuation of No. 150 of 1927-28. £8 5s. 5d. expended on preliminary work in 1926-27.
132. Continuation of No. 233 of 1926-27. Expended £10 13s. 2d. Preliminary work.
133. Work postponed.
134. Continuation of No. 159 of 1927-28. Department of Finance letter S. 14/118/25, of 31st December, 1926, sanctions expenditure of £1,450. Expended £1,321 8s. 11d. Work in progress.
135. Continuation of No. 224 of 1927-28. Expended £74 15s. 1d. Preliminary work.
136. Work postponed.
137. Work postponed.
138. Continuation of No. 161 of 1927-28. Department of Finance letter S. 14/28/26, of 12th December, 1927, sanctions expenditure of £1,600. Expended £1,649 16s. 4d. Work completed.
139. Continuation of No. 162 of 1927-28. Expended £71 14s. 2d. on preliminary work.
140. Continuation of No. 164 of 1927-28. Expended £4 11s. 8d. on preliminary work.
141. Continuation of No. 165 of 1927-28. £1 12s. 10d. expended in 1927-28 on preliminary work.
142. Continuation of No. 167 of 1927-28. Expended £22 1s. 0d. Preliminary work.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE				
—continued.				
Co. WICKLOW.				
143.—Bray : Adaptation ...	500	—	500 0 0	—
144.—Donard ex-R.I.C. Bar- rack : Restoration ...	100	—	100 0 0	—
145.—MINOR WORKS AT GÁRDA S'ÓCHÁNA BARRACKS ...	1,000	1,186 4 7	—	186 4 7
146.—BOATHOUSES AND BOATS	3,000	8 0 0	2,992 0 0	—
DEPARTMENT OF LANDS AND AGRICULTURE.				
BÓTANIC GARDENS :				
147.—New Lodge for Pupil Gardeners ...	1,000	2,201 9 2	—	1,201 9 2
ATHENRY AGRICULTURAL STATION :				
148.—Purification of Water Supply ...	610	621 10 0	—	11 10 0
149.—Improvement of Gate Lodge ...	300	303 10 0	—	3 10 0
BALLYHAISE AGRICULTURAL STATION :				
150.—Conversion into Dairy ...	3,000	—	3,000 0 0	—
MUNSTER INSTITUTE :				
151.—Fencing of Orchard ...	250	245 2 6	4 17 6	—
152.—Reception Room and Furniture ...	360	215 0 0	145 0 0	—
THORNDALE VETERINARY RESEARCH LABORATORY :				
153.—Guinea Pig House ...	1,000	—	1,000 0 0	—

OBSERVATIONS—continued.

143. Work postponed.
144. Work postponed.
145. See details on page 48.
146. Expenditure postponed pending settlement of design.
147. Continuation of No. 172 of 1927–28. Department of Finance letter S. 2/13/25 of 27th October, 1927, sanctions expenditure of £2,582. Expended £2,631 3s. 3d. Work completed. Further payment to be made.
148. Department of Finance letter S. 90/29/25, of 23rd February, 1928, sanctions expenditure of £610. Work completed.
149. Department of Finance letter S. 90/29/25, of 25th August, 1928, sanctions expenditure of £300. Work completed.
150. Work postponed.
151. Department of Finance letter S. 90/37/25, of 27th August, 1928, sanctions expenditure of £250. Work completed.
152. Department of Finance letter S. 90/37/25, of 7th September, 1927. Work completed. Further payment to be made.
153. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION :				
NATIONAL SCHOOLS :				
154.—Grants for building, enlarging, enclosing, etc. ...	100,000	120,099 4 5	—	20,099 4 5
TEACHERS' RESIDENCES AT VESTED SCHOOLS :				
155.—Grants for Building ...	200	—	200 0 0	—
MODEL SCHOOLS :				
156.—Alterations ...	600	—	—	177 2 4
(a) Bailieboro ...	—	583 8 1	—	—
(b) Dublin Central ...	—	98 12 11	—	—
(c) Inchicore ...	—	95 1 4	—	—
CENTRAL MODEL SCHOOLS :				
157.—Renewal of external plastering ...	1,500	796 18 8	703 1 4	—
158.—Re-arrangement of partitions ...	600	409 13 3	190 6 9	—
CORK MODEL SCHOOLS :				
159.—Cloakroom accommodation ...	500	470 0 0	30 0 0	—
PREPARATORY COLLEGES :				
160.—Ballyconnell: Adaptation Extension and Equipment ...	20,000	9,550 16 10	10,449 3 2	—
161.—Burnham House: Adaptation, Extension and Equipment ...	25,000	16,500 18 6	8,499 1 6	—
162.—Furbough: Adaptation, Extension and Equipment ...	10,000	3,088 2 10	6,911 17 2	—

OBSERVATIONS—continued.

154. Department of Finance letter S. 60/11/29, of 25th April, 1929, sanctions expenditure of £120,029 0s. 10d.
155. No grants matured for payment during the year.
156. Department of Finance letter S. 22/8/29, of 16th December, 1929, sanctions expenditure of £777 2s. 4d. Works completed.
157. Department of Finance letter S. 22/7/28, dated 31st July, 1928, sanctions expenditure of £1,500. Work in progress.
158. Department of Finance letter S. 22/7/28, dated 31st July, 1928, sanctions expenditure of £600. Work completed.
159. Department of Finance letter S. 2/2/28, of 28th November, 1928, sanctions expenditure of £649 16s. 6d. Work in progress.
160. Continuation of No. 181(a) of 1927-28. Department of Finance letter S. 22/2/27, of 21st February, 1928, sanctions expenditure of £43,000. Expended £31,247 2s. 8d. Work in progress.
161. Continuation of No. 181(b) of 1927-28. Department of Finance letter S. 22/1/27, of 23rd February, 1928, sanctions expenditure of £57,600. Expended £27,591 2s. 2d. Work in progress.
162. Department of Finance letter S. 22/15/27, of 22nd February, 1928, sanctions expenditure of £47,200. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF EDUCATION—continued.				
163.—Glasnevin House: Adap- tation	1,200	1,521 14 4	—	321 14 4
164.—Marlboro' Hall	6,000	1,819 15 6	4,180 4 6	—
165.—Tourmakeady	10,000	2,364 19 8	7,635 0 4	—
DEPARTMENT OF INDUSTRY & COMMERCE.				
166.—Carlow Employment Ex- change: New Building (Revote)	750	—	750 0 0	—
167.—Coast Life Saving Stations: Alterations and Im- provements: Glen- derry Head, Co. Kerry	500	320 0 0	180 0 0	—
DEPARTMENT OF DEFENCE				
168.—Dublin Headquarters Buildings: Alterations (Revote)	1,500	596 12 8	903 7 4	—
169.—Dublin: Headquarters for Mechanical Trans- port: (Revote £2,000)	20,000	9,441 13 11	10,558 6 1	—
170.—Military College	4,250	—	4,250 0 0	—
171.—Ardnacrusha: New Bar- racks	1,000	—	1,000 0 0	—
172.—Baldonnell Aerodrome: Reconstruction of Hangars & Barracks (Revote £5,000)	20,000	3 12 9	19,996 7 3	—
173.—Castlebar Barracks: Completion of Restor- ation	17,000	10,865 15 7	6,134 4 5	—

OBSERVATIONS—continued.

163. Continuation of No. 181(c) of 1927–28. Department of Finance letter S. 22/16/27, of 28th September, 1928, sanctions expenditure of £1,200, and of £1,553 for furniture and equipment of these premises and Marlboro' House. Expended £1,642 13s. 11d. Work in progress.
164. Continuation of No. 181(d) of 1927–28. Department of Finance letter S. 22/3/27, of 3rd September, 1928. Work in progress.
165. Department of Finance letter S. 2/9/27, of 23rd February, 1928, sanctions expenditure of £50,500. Work in progress.
166. Work postponed.
167. Continuation of No. 187 of 1927–28. Expended £516. Work completed.
168. Department of Finance letters S. 1/1/28, of 15th March, 1928, and 3rd December, 1928, sanction expenditure of £955. Work in progress.
169. Department of Finance letter S. 7/37/25, of 28th July, 1928, sanctions expenditure of £10,600. Work completed.
170. Scheme postponed.
171. Scheme postponed.
172. Preliminary work.
173. Continuation of No. 191 of 1927–28. Estimated cost (revised) £25,000. Expended £16,693 14s. 5d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE—continued.						
174.—Cork: Michael Collins Barracks: Completion of Reconstruction ...	25,500	—	12,718	7 10	—	—
(a) Senior Married Officers' Quarters	—	7,361 4 5	—	—	—	—
(b) Command Store, Erection ...	—	3,472 12 3	—	—	—	—
(c) Command Store, Heating & Lighting ...	—	1,365 5 6	—	—	—	—
(d) Command Store, Racks, etc. ...	—	582 10 0	—	—	—	—
175.—Dublin: McKee Barracks Adaptation for Army School of Music ...	700	—	700	0 0	—	—
176.—Limerick New Barracks: Dining Hall & Kitchen	6,000	11 14 5	5,988	5 7	—	—
177.—Waterford Infantry Barracks: Partial Restoration ...	2,500	3,406 15 0	—	—	906	15 0
DEPARTMENT OF POSTS AND TELEGRAPHS.						
DUBLIN GENERAL POST OFFICE.						
178.—Reinstating Front Block A. ...	13,600	8,051 6 9	5,548	13 3	—	—
179.—Rebuilding Henry Street Front B. ...	7,000	11,364 14 10	—	—	4,364	14 10
180.—Rebuilding Central Block in Courtyard C. ...	15,000	14,769 5 7	230	14 5	—	—
181.—Rebuilding Prince's Street Front D. ...	24,000	5,800 15 7	18,199	4 5	—	—
182.—Cork Post Office: Linesmen's Stores: Additional accommodation	300	—	300	0 0	—	—
183.—New Sorting Offices ...	1,000	—	1,000	0 0	—	—

OBSERVATIONS—continued.

174. (a) Department of Finance letter S. 7/4/26, of 8th August, 1928, sanctions expenditure of £9,540. Work in progress.
 (b) (c) and (d) Department of Finance letter S. 7/4/26, of 14th August, 1928, sanctions expenditure of £14,350. Expended £12,010 7s. 9d. Work completed.
175. Scheme postponed.
176. Preliminary work. Scheme postponed.
177. Continuation of No. 198 of 1927-28. Department of Finance letter S. 7/6/26, of 23rd September, 1929, sanctions excess of £906 12s. 6d. over the provision. Expended £23,314 9s. 1d. Work completed.
178. Continuation of No. 202 of 1927-28. Expended £62,044 13s. 5d. Work in progress.
179. Continuation of No. 200 of 1927-28. Expended £67,300 13s. 10d. Work in progress.
180. Continuation of No. 201 of 1927-28. Expended £36,843 0s. 9d. Work in progress.
181. Continuation of No. 203 of 1927-28. Estimated cost £102,478. Expended £12,804 14s. 6d. Work in progress.
182. Work postponed.
183. Work postponed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>continued.</i>				
184.—Killarney Post Office : Alterations (Revote)	1,000	—	1,000 0 0	—
185.—Lifford Post Office : Furniture ...	350	14 18 9	335 1 3	—
186.—Limerick Post Office : Alterations (Revote)	1,000	—	1,000 0 0	—
187.—Monaghan Post Office : Accommodation for Customs Staff ...	330	289 0 3	40 19 9	—
188.—State Emblems for Post Offices (Revote) ...	500	387 11 10	112 8 2	—
189.—Garages at Provincial Post Offices : ...	1,200	—	924 5 10	—
(a) Blackrock ...	—	123 16 3	—	—
(b) Boyle ...	—	8 4 2	—	—
(c) Limerick ...	—	143 13 9	—	—
DUBLIN CASTLE.				
190.—Provision of Workshops (Revote) ...	500	—	500 0 0	—
191.—Alteration of La Touche's Bank, etc. ...	1,000	3 10 0	996 10 0	—
PHOENIX PARK.				
192.—Electric lighting install- ation to Buildings ...	6,500	1,575 6 6	4,924 13 6	—
193.—Hibernian School and late Chief Secretary's Lodge: Sewage Disposal ...	3,300	—	3,300 0 0	—
HARBOURS.				
194.—Burtonport — Improve- ments : (Revote £4,100)	5,600	2,356 16 5	3,243 3 7	—
195.—Dingle — Improvements : (Revote £7,200) ...	9,500	4,000 17 5	5,499 2 7	—

OBSERVATIONS—continued.

184. Work postponed.
185. Work in progress.
186. Continuation of No. 209 of 1927–28. Expended £135 4s. 7d. (in 1927–28). Work postponed.
187. Department of Finance letter S. 38/14/28, of 14th August, 1928, sanctions expenditure of £293. Work completed.
188. Work in progress.
189. (a) Work completed.
(b) Continuation of No. 211 of 1927–28. Expended £184 12s. 2d. Work completed.
(c) Work completed.
190. Work postponed.
191. Preliminary work.
192. Continuation of No. 214 of 1927–28. Expended £1,577 2s. 8d. Work completed. Portion of scheme deferred.
193. Work postponed.
194. Continuation of No. 215 of 1927–28. Department of Finance letter 793/3, of 28th May, 1925, sanctions expenditure of £8,500. Expended £6,548 0s. 9d. Work in progress.
195. Continuation of No. 216 of 1927–28. Department of Finance letters of 17th April, and 16th May, 1925, sanction expenditure of £12,000. Expended £10,748 7s. 1d. Work in progress.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
HIBERNIAN SCHOOL.				
196.—Further restoration after damage by fire ...	2,100	—	2,100 0 0	—
197.—Library Building: Restoration after damage by fire ...	350	290 0 0	60 0 0	—
198.—Nos. 14 AND 15 UPPER O'CONNELL ST., DUBLIN. Rebuilding (Revote £5,000) ...	20,000	5,544 0 11	14,455 19 1	—
199.—No. 45 UPPER O'CONNELL STREET, DUBLIN: Rebuilding (Revote £3,000) ...	6,500	8,305 12 2	—	1,805 12 2
200.—MAPLE'S HOTEL: Rebuilding ...	5,000	1,847 2 6	3,152 17 6	—
201.—HEADSTONES FOR BRITISH MILITARY GRAVES: (Revote) ...	5,000	—	5,000 0 0	—
202.—MINOR NEW WORKS NOT EXCEEDING £200 EACH	3,000	2,896 9 2	103 10 10	—
203.—URGENT AND UNFORESEEN WORKS ...	15,000	10,186 5 3	4,813 14 9	—
204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1928 ...	5,000	11,180 18 2	—	6,180 18 2
	£ 661,550	457,124 14 10	263,534 15 8	59,109 10 6
Deduct for works which may not be carried out during the Year ...	100,000	—	100,000 0 0	—
	£ 561,550	457,124 14 10	163,534 15 8	59,109 10 6
Net Saving ...			£104,425 5 2	

OBSERVATIONS—continued.

196. Work postponed.

197. Work completed.

198. Continuation of No. 220 of 1927-28. Estimated cost £50,000. Expended £9,811 8s. 8d. Work in progress.

199. Continuation of No. 221 of 1927-28. Estimated cost £8,500. Department of Finance letter S. 72/3/26, of 17th January, 1928. Expended £8,361 8s. 11d. Work in progress.

200. Work in progress.

201. Work postponed.

202. See details on pages 48-49.

203. See details on pages 49-51.

204. See details on pages 51-56.

No. 145—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

				£	s.	d.
Co. CAVAN.						
	Belturbet.—Ablution room and cycle store.	Work completed	...	107	19	6
Co. CORK.						
	Drinagh.—Erection of Cell and Wash-house.	Work completed.				
	Further payment to be made	...	...	172	14	0
	Mallow.—Alterations.	Work completed	...	145	0	3
Co. DONEGAL.						
	Ballybofey.—Enlargement of Office.	Work completed	...	52	6	0
	Moville.—Sanitary works.	Work completed	...	110	15	0
Co. KILDARE.						
	Clane. Adaptation.	Work completed	...	96	15	4
Co. LIMERICK.						
	Doon.—Improvements.	Work completed	...	81	0	0
	Fedamore.—Improvements.	Work completed	...	102	0	0
Co. ROSCOMMON.						
	Croghan.—Adaptation.	Estimated cost £160.	Work in progress	100	0	0
Co. WICKLOW.						
	Newtownmountkennedy.—Sanitary work..	Cell and cycle shed.				
	Work completed	...	...	67	14	6
	Wicklow.—Alterations.	Work completed.	...	150	0	0
TOTAL.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS				£1,186	4	7

No. 202.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

				£	s.	d.
OIREACHTAS.—Extension of Ministers' Ante-room.	Work completed.					
	Further payment to be made	...	...	35	7	7
OIREACHTAS.—Accommodation for Opposition in Dáil.	Work completed.					
	Further payment to be made	...	...	43	3	11
CASTLEBLAYNEY CUSTOMS HUT.—Extension.	Work completed	...		107	6	0
CORK REVENUE.—Sanitary work.	Estimated cost £120.	Work in progress		96	7	6
DUNDALK REVENUE.—Glazed Screen.	Work completed.	...		54	0	0
DUNDALK CUSTOMS HUT.—Extension.	Work completed	...		146	15	0
OFFICE OF PUBLIC WORKS.—Extension of Printing Room.	Work completed			151	16	3
GÁRDA SÍOCHÁNA METROPOLITAN AREA: Fitzgibbon Street Station.—						
	Removal of Cubicles.	Work completed	...	108	5	8
GÁRDA SÍOCHÁNA DEPOT.—Cisterns.	Work completed	...		186	3	6
GÁRDA SÍOCHÁNA DEPOT.—Shelving in Barrack Master's Store.	Work completed	...		104	0	1
BOTANIC GARDENS.—Electric Lighting of Workshop.	Work completed	...		49	7	2
BOTANIC GARDENS.—Improvement of water pressure.	Work completed	...		86	7	0
CLONAKILTY AGRICULTURAL STATION.—Conversion of shed into cattle fattening shed.	Department of Finance letter S.90/35/25, of 28th December, 1928, sanctions £221.	Work completed	...	226	4	0
CLONAKILTY AGRICULTURAL STATION.—Haybarn.	Work completed	...		163	10	0

No. 202.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
CLONAKILTY AGRICULTURAL STATION.—Breeding pens. Estimated cost £60.			
Work in progress	15	10	0
MUNSTER INSTITUTE.—Lavatory and additional bedroom. Work completed	110	1	11
THORNDALE VETERINARY LABORATORY.—Shelter Sheds. Work completed	91	5	11
DEPARTMENT OF EDUCATION.—Box Lift. Estimated cost £80. Work in progress	14	7	0
DEPARTMENT OF EDUCATION.—Partitions, etc., in Registry. Work completed	136	8	3
DEPARTMENT OF EDUCATION.—Lavatory accommodation for Female staff. Work completed	57	7	7
NATIONAL GALLERY.—Concreting yard. Work completed	108	18	1
CORK POST OFFICE.—Shed for Telegraph poles. Work completed. Further payment to be made	39	0	0
PEARSE STREET SORTING OFFICE, DUBLIN.—Garage. Department of Finance letter S.38/2/28 of 24th July, 1929, sanctions expenditure of £243 3s. 1d. Work completed	240	9	1
PEARSE STREET SORTING OFFICE, DUBLIN.—Demolition at Sandwith Street. Work completed	128	17	0
POST OFFICE FACTORY.—Improvement of Garages. Work completed	199	15	8
DEPARTMENT OF EXTERNAL AFFAIRS.—Alterations. Work completed	85	7	6
PHOENIX PARK.—Water supply to Park Constable's Lodge. Estimated cost £120. Work in progress	48	7	6
DREDGERS.—"Cara na gCuan" Evaporator	62	0	0

TOTAL—MINOR NEW WORKS	£2,896	9	2
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No. 203.—URGENT AND UNFORESEEN WORKS. £ s. d.

GOVERNOR-GENERAL'S RESIDENCE.—Facilities for Laundry work	301	13	0
Department of Finance letter S.2/19/28 of 19th July, 1928, sanctions expenditure of £300. Work in progress.			
GOVERNMENT BUILDINGS.—Railings. Department of Finance letters S.2/12/28 of 11th May, 1928, and 5th June, 1928, sanction expenditure of £614. Work in progress	473	16	0
REVENUE DEPARTMENT.—Dublin Custom House. Storage accommodation for files. Department of Finance letter S.1/2/28 of 28th March, 1928, sanctions expenditure of £300. Work in progress	277	1	0
ESTATE DUTY OFFICE.—Adaptation of Store. Work in progress	86	11	4
CORK REVENUE.—Victoria Road.—Adaptation. Department of Finance letter S.2/23/28 of 14th January, 1929, sanctions expenditure of £250. Work completed	191	14	9
GÁRDA SÍOCHÁNA.			
DUBLIN METROPOLITAN AREA.—Accommodation for G. Division, Dublin Castle. Department of Finance letters S.1/9/28 of 22nd and 27th February, 1929, sanction expenditure of £1,500. Work in progress	321	18	6

No. 203.—URGENT AND UNFORESEEN WORKS—continued.

GÁRDA SÍOCHÁNA—continued.

	£	s.	d.
Co. CAVAN.			
Ballyjamesduff.—New Barrack. Preliminary work	2	5	0
Co. CORK.			
Ballinhassig ex-R.I.C. Barrack.—Adaptation and additions ...	135	4	6
Department of Finance letter S.14/8/28 of 1st February, 1928, sanctions expenditure of £250. Work in progress.			
Crookstown.—New Barrack	402	3	7
Department of Finance letter S.14/12/28 of 13th August, 1928, sanctions expenditure of £1,650. Work in progress.			
Co. DUBLIN.			
Chapelizod.—Alterations	308	5	0
Department of Finance letter S.85/1/24 of 30th November, 1928, sanctions expenditure of £320 0s. 6d. Work completed.			
Co. GALWAY.			
Williamstown ex-R.I.C. Barrack.—Restoration	213	19	8
Department of Finance letter S.14/10/29 of 16th September, 1929, sanctions expenditure of £213 19s. 8d. Work completed.			
Co. KERRY.			
Castlegregory.—Adaptation. Preliminary work	1	19	6
Co. KILKENNY.			
Residence for Superintendent	321	0	6
Department of Finance letter S.14/34/28 of 18th January, 1929, sanctions expenditure of £525. Work in progress.			
Co. ROSCOMMON.			
Athleague.—Adaptation.	222	15	0
Department of Finance letter S.14/19/28 of 13th November, 1928, sanctions expenditure of £250. Work completed. Further payment to be made.			
Co. WEXFORD.			
Enniscorthy.—Adaptation	218	12	4
Department of Finance letter S.14/39/28 of 25th April, 1929, sanctions expenditure of £218 12s. 4d. Work completed.			
GLASNEVIN HOUSE—PREPARATORY COLLEGE.—Alterations, sanitary accommodation, electric lighting, etc.	213	10	1
Department of Finance letter S.22/16/27 of 31st August, 1928, sanctions expenditure of £6,000. Works in progress. (See also New Work No. 163.)			
TALBOT HOUSE, TEMPORARY PREPARATORY COLLEGE.—Adaptation and equipment	4,889	6	5
Department of Finance letter S.2/7/28 of 22nd June, 1928, sanctions expenditure of £6,402. Work in progress.			
MALLOW PREPARATORY COLLEGE.—Furniture and equipment	767	0	6
Department of Finance letter S.85/5/28 of 24th September, 1928, sanctions expenditure of £945. Work in progress.			
EMPLOYMENT EXCHANGE—TRINITY HOUSE, DUBLIN.—Accommodation for Women and Juveniles	306	8	0
Department of Finance letter S.1/3/28 of 7th April, 1928, sanctions expenditure of £450. Work in progress.			
CARRICKMACROSS POST OFFICE.—Adaptation	106	0	4
Department of Finance letter S.38/9/28 of 26th July, 1928, sanctions expenditure of £1,100. Work in progress.			

No. 203.—URGENT AND UNFORESEEN WORKS—continued.

		£	s.	d.
DUBLIN BROADCASTING STATION.—Alterations and Furniture	...	225	0	3
Department of Finance letter S. 2/64/25 of 26th January, 1929, sanctions expenditure of £225 0s. 3d. Expended £1,496, of which £1,270 19s. 9d. was borne by the Wireless Broadcasting Votes for 1925-6 and 1926-7. Work completed.				
ST. STEPHEN'S GREEN.—Motor roller and Shed	...	200	0	0
Department of Finance letter S. 102/16/28 of 16th March, 1929, sanctions expenditure of £210. Work in progress.				
TOTAL—URGENT AND UNFORESEEN WORKS	...	£10,186	5	3

No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1928.

		£	s.	d.
223 of 1927-28	EXECUTIVE COUNCIL.—Garage at Government Buildings for President's Car	5	6	6
	Department of Finance letter S. 2/27/27 of 11th December, 1928, sanctions expenditure of £301 5s. 0d. Expended £302 1s. 0d. Work completed.			
223 of 1927-28	REVENUE DEPARTMENT.—Estate Duty* Office. Extension of Registry	8	3	2
	Expended £147 13s. 5d. Work completed.			
172 of 1925-26	GALWAY REVENUE DEPARTMENT.—Conversion of Store	8	10	0
	Expended £212 2s. 6d. Work completed.			
4 of 1927-28	GALWAY CUSTOM HOUSE.—Alterations	376	9	5
	Department of Finance letter S. 2/29/26 of 22nd October, 1929, sanctions expenditure of £376 9s. 5d. Work completed.			
223 of 1927-28	DENMORE EAST CUSTOMS HUT.—Erection	19	5	
	Expended £90 4s. 9d. Work completed.			
6 of 1927-28	OFFICE OF PUBLIC WORKS.—Additional Hot Water Heating	80	0	0
	Department of Finance letter S. 1 3/26 of 27th November, 1926, sanctions expenditure of £800. Expended £324 0s. 1d. Work completed to modified plan.			
7 of 1927-28	ORDNANCE SURVEY.—Electric Lighting	258	0	0
	Estimated cost £2,350. Department of Finance letter S. 2/138/25 of 28th March, 1927. Expended £2,514 16s. 10d. Work completed.			
167 of 1926-27	DEPARTMENT OF JUSTICE.—Public Record Office. Strong Rooms	27	0	0
	Department of Finance letter S. 2/60/25 of 22nd February, 1929, sanctions expenditure of £168 2s. 7d. over the provision of £2,500. Expended £2,668 2s. 7d. Work completed.			
223 of 1927-28	DUNDRUM LUNATIC ASYLUM.—Installing Steam Engine	6	2	9
	Expended £20 12s. 0d. Work completed.			
GÁRDA SÍOCHÁNA BARRACKS.				
DUBLIN METROPOLITAN AREA.				
13 of 1927-28	KEVIN STREET BARRACKS.—Adaptation	319	16	2
	Department of Finance letter S. 14/109/26 of 3rd December, 1926, sanctions expenditure of £700. Expended £981 0s. 8d., of which £297 8s. 7d. spent in 1927-28 was in respect of renewal work. Work completed.			

No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS
WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1928—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

			£	s.	d.
Co. CLARE.					
233 of 1926-27	LAHINCH.—Adaptation	... ..	19	2	6
	Department of Finance letter S. 14/102/25 of 26th February, 1927, sanctions expenditure of £300. Expended £304 1s. 7d. Work completed.				
Co. CORK.					
224 of 1927-28	CARRIGTWOHILL.—Adaptation	... ..	14	8	2
	Department of Finance letter S. 14/42/28 of 1st October, 1928, sanctions expenditure of £298 8s. 9d. Expended £298 8s. 9d. Work completed.				
40 of 1927-28	GLENVILLE EX-R.I.C. BARRACK.—Restoration	... ..	141	4	4
	Department of Finance letter S. 14/34/25 of 17th June, 1926, sanctions expenditure of £1,450. Expended £1,362 17s. 0d. Work completed.				
41 of 1927-28	GOLEEN.—New Barrack	... ..	4	10	6
	Department of Finance letter S. 14/43/26 of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,349 17s. 10d. Work completed.				
Co. DONEGAL.					
151 of 1927-28	BURTONPORT.—Adaptation	... ..	111	18	10
	Department of Finance letters S. 14/64/26 of 30th June, 1926, and 21st August, 1929, sanction expenditure of £352 7s. 1d. Expended £349 9s. 7d. Work completed. Further payment to be made.				
Co. GALWAY.					
55 of 1926-27	GLENAMADDY EX-R.I.C. BARRACK.—Restoration	... ..	132	1	9
	Department of Finance letter S. 14/97/25 of 15th August, 1925, sanctions expenditure of £1,500. Expended £1,290 8s. 11d. Work completed.				
57 of 1926-27	LEENANE EX-R.I.C. BARRACK.—Restoration	... ..	62	10	0
	Department of Finance letter S. 14/68/25 of 21st January, 1926, sanctions expenditure of £700. Expended £624 18s. 5d. Work completed.				
59 of 1926-27	MILLTOWN EX-R.I.C. BARRACK.—Restoration	... ..	215	11	10
	Department of Finance letter S. 14/41/25 of 7th April, 1926, sanctions expenditure of £800. Expended £781 3s. 4d. Work completed. Further payment to be made.				
68 of 1927-28	TYNAGH EX-R.I.C. BARRACK.—Restoration	... ..	16	0	0
	Department of Finance letter S. 14/135/25 of 11th October, 1926, sanctions expenditure of £1,500. Expended £1,514 1s. 5d. Work completed.				
Co. KERRY.					
71 of 1927-28	BALLYDUFF EX-R.I.C. BARRACK.—Restoration	... ..	122	6	0
	Department of Finance letters S. 14/78/24 of 23rd July, 1926, and 1st October, 1928, sanction expenditure of £1,650. Expended £1,644 1s. 8d. Work completed.				
82 of 1927-28	NEWTOWNSANDES.—New Barrack	... ..	67	12	6
	Department of Finance letter S. 14/104/25 of 24th August, 1925, sanctions expenditure of £1,700. Expended £1,666 8s. 0d. Work completed.				

No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

CO. KILKENNY.

		£	s.	d.
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 £2,045 9s. 6d. Work completed.	16	6	
91 of 1927-28	MOONCOIN EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter S. 14/98/25 of 14th August, 1925, sanctions expenditure of £1,700. Expended £1,644 16s. 9d. Work completed.	175	8	0
94 of 1927-28	TEMPLEORUM.—New Barrack ... 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 £1,667 4s. 8d. Work completed.	114	15	2

CO. LIMERICK.

108 of 1927-28	BALLYNEETY EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter S. 14/52/25 of 2nd September, 1926, sanctions expenditure of £1,600. Expended £1,508 4s. 8d. Work completed.	11	10	0
109 of 1927-28	FOYNES EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter S. 14/20/25 of 25th February, 1925, sanctions expenditure of £1,340. Expended £1,143 17s. 2d. Work completed.	159	5	9
114 of 1927-28	SHANAGOLDEN EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter S. 14/54/25 of 12th October, 1926, sanctions expenditure of £1,650. Expended £1,682 2s. 1d. Work completed.	189	1	6

CO. MAYO.

120 of 1927-28	BALLINA EX-R.I.C. BARRACK.—Restoration ... Department of Finance letter S. 14/100/24 of 20th May, 1925, sanctions expenditure of £6,000. Expended £6,196 2s. 0d. Work completed.	377	8	8
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CO. MEATH.

169 of 1927-28	BALLIVOR.—Cell, etc. ... Expended £89 9s. 3d. Work completed.	8	8	6
131 of 1927-28	NOBBER EX-R.I.C. BARRACK.—Restoration ... Department of Finance letters S. 14/1/25 of 14th January, 1925, and 20th August, 1927, sanction expenditure of £1,040. Expended £1,037 11s. 10d. Work completed.	19	8	
233 of 1926-27	TRIM.—Adaptation ... Department of Finance letter S. 14/89/26 of 13th January, 1928, sanctions expenditure of £500. Expended £359 14s. 2d. Work completed.	54	8	11

CO. MONAGHAN.

224 of 1927-28	CLONES.—Adaptation ... Department of Finance letters S. 14/94/26 of 15th October, 1926, and 29th September, 1928, sanction expenditure of £440 17s. 9d. Expended £450 7s. 4d. Work completed.	9	9	7
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No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

GÁRDA SÍOCHÁNA BARRACKS.—continued.

		£	s.	d.
Co. ROSCOMMON.				
224 of 1927-28	ROSCOMMON.—Residence for Chief Superintendent Department of Finance letter S. 14/9/27 of 8th March, 1927, sanctions expenditure of £400. Expended £434 11s. 2d. Work completed.	18	12	6
Co. SLIGO.				
138 of 1927-28	EASKEY EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/100/25 of 10th August, 1926, sanctions expenditure of £1,500. Expended £1,472 17s. 2d. Work completed.	22	6	0
Co. TIPPERARY.				
146 of 1927-28	CASHEL EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/98/26 of 3rd November, 1926, sanctions expenditure of £2,550. Expended £2,719 5s. 8d. Work completed.	283	16	11
147 of 1927-28	CLONMEL EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/65/25 of 16th February, 1926, sanctions expenditure of £8,000. Expended £7,204 13s. 2d. Work completed.	96	2	6
169 of 1927-28	PUCKANE.—Sanitary Work. Expended £57 15s. 0d. Work completed.	14	6	0
Co. WATERFORD.				
156 of 1927-28	BALLINAMULT EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/57/26 of 11th June, 1926, sanctions expenditure of £1,500. Expended £1,733 5s. 6d. Work completed.	376	0	0
157 of 1927-28	BALLYMACARBERRY EX-R.I.C. BARRACK.—Restoration Department of Finance letter S. 14/37/25 of 19th February, 1926, sanctions expenditure of £1,400. Expended £1,469 3s. 10d. Work completed.	209	17	11
158 of 1927-28	KILMEADON.—New Barrack Department of Finance letter S. 14/129/25 of 8th September, 1926, sanctions expenditure of £1,550. Expended £1,587 15s. 0d. Work completed.	193	0	0
150 of 1926-27	LENNYBRIEN EX-R.I.C. BARRACK.—Restoration Department of Finance letters S. 14/76/24 of 30th September, 1924, and 31st July, 1925, sanction expenditure of £1,493 12s. 0d. Expended £1,459 15s. Work completed.	84	0	0

DEPARTMENT OF EDUCATION.

PREPARATORY COLLEGES :

181(e) of 1927-28	Marlboro' House 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 £1,297 16s. 3d. Work completed.	3	4	5
181(f) of 1927-28	Rockhill House Department of Finance letters S. 22/8/27 of 31st August, 1927, and 4th December, 1928, sanction expenditure of £3,362 9s. 3d. Expended £3,138 0s. 11d. Work completed. Further payment to be made.	262	7	7

No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

DEPARTMENT OF EDUCATION—continued.

£ s. d.

NATIONAL SCHOOLS.

184 of 1927-28	Phoenix Park National School.—Extension	1,282 15 3
	Department of Finance letter S. 22/17/27 of 17th November, 1927, sanctions expenditure of £1,725. Expended £1,776 4s. 7d. Work completed.	

SCIENCE AND ART.

184 of 1926-27	National Library.—Extension	4 10 4
	Estimated cost £9,500. Expended £9,337 10s. 9d. Work completed.	

DEPARTMENT OF AGRICULTURE :

174 of 1927-28	Botanic Gardens.—New Workshops	817 8 9
	Department of Finance letter S. 2/4/28 of 9th February, 1928, sanctions expenditure of £1,030. Expended £1,078 1s. 2d. Work completed.	

177 of 1927-28	Butter Testing Station.—Completion of adaptation and equipment	236 18 9
	Department of Finance letter S. 90/3/25 of 14th February, 1928, sanctions expenditure of £5,972. Expended £6,015 9s. 9d. Work completed.	

175 of 1927-28	Athenry Agricultural Station.—Improvement in Sewage Disposal	259 0 0
	Department of Finance letter S. 90/29/25 of 19th July, 1928, sanctions expenditure of £460. Expended £307 12s. 4d. Work in progress.	

174 of 1926-27	Ballyhaise Agricultural Station.—Adaptation, etc.	132 14 0
	Department of Finance letters S. 90/31/25 of 4th November, 1927, 31st January, 1928, and 5th June, 1928, sanction expenditure of £1,061. Expended £1,063 18s. 6d. Work completed.	

223 of 1927-28	LAND COMMISSION.—Public Inquiry Room	40 9 1
	Expended £155 15s. 8d. Work completed.	

186 of 1927-28	DEPARTMENT OF INDUSTRY AND COMMERCE.—Dublin Castle. Additional Shelving	22 14 10
	Estimated cost £400. Expended £327 8s. 5d. Work completed.	

223 of 1927-28	DEPARTMENT OF INDUSTRY AND COMMERCE.—Lord Edward Street. Improved accommodation for Messenger	35 10 8
	Expended £98 19s. 0d. Work completed.	

186 of 1926-27	DEPARTMENT OF INDUSTRY AND COMMERCE.—Ship Street Buildings Hot water heating installation	11 9 2
	Department of Finance letter S. 1/27/24 of 30th June, 1924, sanctions scheme. Expended £4,654 6s. 8d of which £834 19s. 8d., expended in 1925-26 was borne by the Post Office Vote. Work completed.	

207 of 1927-28	POST OFFICE.—Dun Laoghaire.—Enlargement	97 11 2
	Department of Finance letter S. 38/13/27 of 29th December, 1927, sanctions expenditure of £835 10s. 0d. Expended £837 16s. 9d. Work completed.	

213 of 1926-27	WIRELESS BROADCASTING.—Cork Relay Station	15 17 6
	Department of Finance letter S. 41/12/26 of 19th November, 1928, sanctions expenditure of £1,673 16s. 3d. Expended £1,673 16s. 3d. Work completed.	

No. 204.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

			£	s.	d.
DEPARTMENT OF DEFENCE.					
224 of 1927-28	Dublin.—Royal Hospital. Adaptation of Master's House ...	60 0 0			
	Department of Finance letters S. 15/45/27 of 11th June, and 21st October, 1927, sanction expenditure of £602. Expended £467 1s. 2d. Work completed.				
193 of 1926-27	Cork.—Michael Collins Barracks.—Restoration of Hospital ...	13 17 6			
	Department of Finance letters S. 4/284/24 of 7th June, 1926, and 4th January, 1928, sanction expenditure of £22,063. Expended £22,031 9s. 2d. Work completed.				
196 of 1927-28	Limerick New Barrack.—Electric Lighting ...	1,303 11 2			
	Department of Finance letter S. 7/5/26 of 2nd February, 1929, sanctions expenditure of £2,516 18s. 6d. Expended £2,523 0s. 6d. Work completed.				
197 of 1926-27	Limerick New Barrack.—Residence for Commanding Officer ...	25 6 0			
	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 £2,250 11s. 6d. Work completed.				
PARKS.					
213 of 1927-28	Phoenix Park.—Improvement of Water supply ...	351 8 11			
	Estimated cost £3,600. Expended £3,774 10s. 9d. Work completed.				
214 of 1927-28	Phoenix Park.—Electric Lighting ...	978 15 10			
	Estimated cost £3,200. Department of Finance letter S. 2/138/25 of 7th December, 1926. Expended £980 12s. 0d. Work in progress.				
224 of 1927-28	Phoenix Park.—Chief Secretary's Lodge.—Electric Lighting ...	86 12 6			
	Department of Finance letter S. 2/14/27 of 21st November, 1927, sanctions expenditure of £580. Expended £427 6s. 4d. Work completed.				
HARBOURS.					
217 of 1927-28	Dunmore East.—Harbour Master's House.—Extension ...	100 14 6			
	Department of Finance letter S. 2/33/26 of 12th October, 1928, sanctions expenditure of £458 4s. 0d. Expended £468 13s. 2d. Work completed.				
233 of 1926-27	Howth.—Water service and electric lighting... ..	100 11 1			
	Department of Finance letter S. 31/4/26 of 31st March, 1926, sanctions expenditure of £600. Expended £599 4s. 1d. Work completed.				
224 of 1927-28	BUILDINGS NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.— College of Science.—Segregation	31 1 7			
	Department of Finance letters S. 2/1/27 of 5th and 8th August, and 7th September, 1927, sanction expenditure of £1,034. Expended £947 18s. 7d. Work completed.				
224 of 1927-28	BUILDINGS NOT APPROPRIATED TO GOVERNMENT DEPARTMENTS.— Athy ex-R.I.C. Barracks.—Reconstruction as Cottages ...	508 9 8			
	Department of Finance letters S. 32/1/38 of 31st January, 1928, and 21st May, 1928, sanction expenditure of £800. Expended £813 0s. 0d. Work completed.				
TOTAL—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.			£11,180	18	2

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,023	5,767 2 9	255 17 3	—
B.—Travelling and Incidental Expenses	70	125 14 7	—	55 14 7
C.—Apparatus and Chemical Equipment	600	538 3 8	61 16 4	—
TOTAL ...£	6,693	6,431 1 0	317 13 7	55 14 7

Surplus to be surrendered £261 19 0

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	5	107 16 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies, reduction in cost of living Bonus, and the cost of temporary additional staff in connection with Beet Sugar analysis being less than anticipated.

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 (No. 6) for the Revenue Department includes the sum of £688, approximately, in respect of the salaries, &c., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (Nos. 5 of 1924, and 41 of 1926) and of the LOCAL APPOINTMENTS COMMISSION (No. 39 of 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	6,258	6,247 10 6	10 9 6	—
B.—Examiners, Superintendents, and Selection Boards ...	2,570	2,400 17 2	169 2 10	—
C.—Incidental Expenses ...	1,220	1,238 11 3	—	18 11 3
D.—Telegrams, Telephones, and Minor Incidental Expenses ...	320	329 9 5	—	9 9 5
TOTAL ...	£ 10,368	10,216 8 4	179 12 4	28 0 8

Surplus to be surrendered ... £151 11 8

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,100	3,402 8 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to reduction of cost of living Bonus, and vacancies in certain grades, modified by employment of an additional Executive Officer, and revision of salaries of Temporary Messengers.
- B.—Expenditure cannot be estimated with any greater degree of accuracy.
- C. and D.—Excess due to slight under-estimation.

The amount charged against Subhead B. includes a sum of £44 5s. 7d. in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

EXTRA REMUNERATION (exceeding £50).

From this Vote two Junior Executive Officers on loan from other Departments received £65 and £60 in respect of special duties.

The Accounts of other Departments include a sum of £973, approximately, in respect of salary, etc., of officers on loan to the Commissions.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 ...	100,000	72,308 5 5	27,691	14 7	—	
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive ...	400,000	326,269 4 9	73,730	15 3	—	
C.—Compensation for Damage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	40,000	15,655 0 0	24,345	0 0	—	
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 ...	1,220	1,082 11 5	137	8 7	—	
E.—Property Losses Compensation, 1916, Rebuilding Grants ...	6,780	—	6,780	0 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Compensation under the Indemnity Act, 1924, for Damage to, or Loss of, Property, etc. ...	—	154 5 0	—	154 5 0
Total ...£	548,000	415,469 6 7	132,684 18 5	154 5 0

Surplus to be surrendered ... £132,530 13 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	31 7 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

D.—Expenditure cannot be accurately estimated.

F.—By authority of the Minister for Finance dated 19th November, 1929, a special Subhead has been raised in this Account to cover payments in respect of certain cases under the Indemnity Act, 1924, in which orders issued in previous years had not been cashed.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),
19th November, 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.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 ...	3,450	3,043 9 10	406 10 2	—
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 ...	260	245 18 6	14 1 6	—
TOTAL	£ 3,710	3,289 8 4		—
Surplus to be surrendered ...£			420 11 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No claims for the re-issue of uncashed Orders of previous years materialised, and further savings arose through deaths of persons to whom awards were made.

B.—Casual saving.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for Pensions, Superannuation, Compensation, Compassionate and Additional Allowances and Gratuities, etc., 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	36,000	37,725 16 9	—		1,725 16 9	
B.—Additional Allowances and Gratuities to Established Officers ...	28,500	35,396 3 11	—		6,896 3 11	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police Force) ...	162,000	124,896 18 1	37,103	1 11	—	
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	39,000	991 2 7	38,008	17 5	—	
E.—Compassionate Gratuities	3,500	1,790 4 0	1,709	16 0	—	
F.—Extra Statutory Grants	80	—	80	0 0	—	
G.—Injury Grants ...	1,200	792 1 11	407	18 1	—	
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 ...	5	10 4	4	9 8	—	
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary ...	52,900	50,025 12 4	2,874	7 8	—	

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 ...	40	86 0 0	—		46 0 0	
L.—Pensions, Gratuities, etc., to Members of the Garda Síochána (including Members of the late Dublin Metropolitan Police Force) and to the Widows, Children and Dependants of such Members ...	63,608	60,466 0 8	3,141 19 4		—	
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police Force ...	72,887	72,066 1 10	820 18 2		—	
M.—Repayment to British Government in respect of Civil Pensions ...	128,700	125,393 19 6	3,306 0 6		—	
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,205,750	1,205,681 4 4	68 15 8		—	
O.—Agency Payments in respect of Compensation Allowances and Gratuities	—	12,623 12 9	—		12,623 12 9	
TOTAL ...	£1,794,295	1,728,040 9 0	87,546 4 5		21,291 13 5	
Surplus to be surrendered ...			£66,254 11 0			
			Estimated		Realized.	
			£		£	s. d.
Extra Receipts payable to Exchequer ...			250		12,774 5 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.B.—Excess partly casual, but mainly due to the charge to these Subheads, for the reason explained in next paragraph, of a number of awards, the provision for which was made in Subheads C. and D.

C.D.—Savings due to the fact that the contemplated tribunal for determining claims under Article 10 of the Treaty had not been set up.

E.F.G. and I.—Expenditure cannot be estimated with any great degree of accuracy.

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

J.—Certain pensions for which provision was made did not come in course of payment in the year.

K.—Excess due to the payment of an additional gratuity of £50 to the dependant of a member of the C.I.D. modified by casual saving of £4.

L.—The number of new awards was less than was anticipated.

LL.—Savings due to deaths of pensioners.

M.—The estimate furnished by the British Government was excessive.

N.—Casual variation.

O.—By authority of the Minister for Finance a special Subhead has been raised in this Account to cover Agency Payments in respect of Compensation Allowances and Gratuities. (File F.5/6/29, dated 8th June, 1929). See also Extra Receipts below.

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer :—				
Refund of proportion of expenditure in respect of pensions of former officers of the Registry of Petty Sessions Clerks	—	451	16	11
Receipts on account of Agency Payments in respect of Compensation Allowances and Gratuities	—	12,221	12	9
Repayments under Article 9 (6) of <i>Gárda Síochána</i> Pensions Order, 1925	150	—		
Repayment by a State Solicitor who as Crown Solicitor had received Compensation under Article 10 of the Treaty of 6th December, 1921	100	100	0	0
Refund of overpayment	—		15	9
	£250	£12,774	5	5

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

During the year 13 pensioners received from public funds amounts varying from £18 to £327 as extra remuneration for services rendered.

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 of 1925).

NOTE.

The amounts charged against Subheads A. and B. include sums of £611 12s. 0d., and £588 8s. 0d. respectively, in respect of an extra statutory award granted in special circumstances to a Civil Servant who retired in 1921.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
(Department of Finance),
27th November, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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. ...	85,000	83,981 3 4	1,018 15 8	—
AA.—Contributions towards Rates on Buildings occupied by Representatives of External Governments	—	8 3 0	—	8 3 0
GROSS TOTAL ...£	85,000	83,989 6 4	1,018 16 8	8 3 0
			Surplus of Gross Estimate over Expenditure. £1,010 13 8	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
B.—Appropriations in Aid ...	3,000	3,010 12 8	£10 12 8	
NET TOTAL ...£	82,000	80,978 13 8	Total Surplus to be surrendered. £1,021 6 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Inasmuch as the Estimate for any year is necessarily based on the poundage levied in the previous year, the expenditure cannot be estimated with any greater degree of accuracy.

AA.—This Subhead was opened for the purpose of meeting the payments of Contributions towards Rates on Buildings occupied by Representatives of External Governments (F.11/4/27).

NOTE.—The sum of £8 3s. 0d. charged above, and a similar payment of £2 17s. 5d. charged in the Account for 1927–28, have now been ascertained to be losses, as it has been found that the Government to whose representative these payments were made does not grant a reciprocal concession.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 1929.

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, 1929,
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	3,724 7 7	6,275	12 5	—	
TOTAL ...£	10,000	3,724 7 7			—	
Surplus to be surrendered ... £			6,275	12 5		

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),
19th November, 1929.

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, 1929, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (No. 40 of 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 ...	1,350	1,040 7 4	309 12 8	—
B.—Travelling Expenses ...	225	289 2 3	—	64 2 3
C.—Incidental Expenses ...	525	96 6 1	428 13 11	—
TOTAL ...	£ 2,100	1,425 15 8	738 6 7	64 2 3
Surplus to be surrendered		...	£674 4 4	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

General.—Expenditure from this Vote depends to a considerable extent 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.—Savings arose on sums provided for fees to expert advisers and clerical assistance, modified by payment of allowances at the rate of £300 per annum each to two members of the Commission.

B.—See General Explanation above.

C.—Saving due mainly to the employment of official reporters.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 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.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for Expenses under the ELECTORAL ACT, 1923, and the JURIES ACT, 1927.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	21,000	17,445 0 1	3,554 19 11	—
TOTAL£	21,000	17,445 0 1		—
Surplus to be surrendered		... £	3,554 19 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

It is not possible to estimate closely the extent to which expenditure may be affected by fluctuations in the electorate and changes in Local Authorities' staffs involving reduced payments for remuneration. The saving arises from this consideration, and from the fact that in the case of one county the claim for recoupment was not received in time for payment.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

19th November, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
compared with the Sum Granted, for certain MISCELLANEOUS
EXPENSES, including certain GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
B.—The National Theatre Society, Limited, (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Scientific Investigation, &c. (Grants in Aid) ...	4,800	4,800 0 0	—	—
D.—Research Grants to Students	720	562 6 0	157 14 0	—
E.—The Irish Olympic Council (Grant in Aid) ...	1,000	1,000 0 0	—	—
TOTAL ...£	7,845	7,687 6 0	157 14 0	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
F.—Salaries, Wages, and Allowances	1,550	1,550 0 0	—	—
G.—Travelling and Incidental Expenses ...	200	133 4 9	66 15 3	—
TOTAL ...£	1,750	1,683 4 9	66 15 3	—
GROSS TOTAL ...£	9,595	9,370 10 9		—
Surplus to be surrendered ...		£	224 9 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Savings due to withdrawal of grants owing to non-observance of the conditions governing the grants and to the fact that the full provision was not covered by recommendations from the Department of Education.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
19th November, 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.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; for the Salaries and Expenses of the STATIONERY OFFICE and for Sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ...	£ 22,967	£ s. d. 22,431 7 2	£ s. d. 535 12 10	£ s. d. —
B.—Carriage and Transit ...	650	642 16 11	7 3 1	—
C.—Incidental Expenses ...	465	540 4 11	—	75 4 11
D.—Telegrams, Telephones ...	212	169 6 3	42 13 9	—
E.—Printing, Paper and Binding for the Oireachtas ...	7,500	5,169 19 7	2,330 0 5	—
F.—Oireachtas Debates ...	7,300	5,532 17 11	1,767 2 1	—
G.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	2,200	2,696 1 3	—	496 1 3
H.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ...	24,000	21,262 13 6	2,737 6 6	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	34,750	30,797 16 5	3,952 3 7	—
J.—Paper ...	32,000	27,118 4 3	4,881 15 9	—
K.—Miscellaneous Office Supplies ...	8,000	6,190 19 0	1,809 1 0	—
L.—Binding ...	7,750	8,026 16 1	—	276 16 1
M.—Books and Maps ...	3,500	3,407 12 2	92 7 10	—
GROSS TOTAL ...£	151,294	133,986 15 5	18,155 6 10	848 2 3
			Surplus of Gross Estimate over Expenditure. £17,307 4 7	
Deduct :—				
			Surplus of Appropriations in Aid realized. £2,105 9 10	
N.—Appropriations in Aid ...	27,295	29,400 9 10		
			Total Surplus to be surrendered. £19,412 14 5	
NET TOTAL ...£	123,999	104,586 5 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to a fall in the cost of living Bonus, vacancies in the Warehouse Staff and curtailment of overtime, modified by the payment of an allowance to the Accountant.

B.—Casual variation.

C.—Miscellaneous Expenses showed an excess of £150 mainly owing to the payment of overdue accounts (£342) from Department of Posts and Telegraphs for carriage and destruction of Waste Paper for the period January, 1926, to March, 1929. (For proceeds of sales of Waste Paper, *see* Appropriations in Aid).

The excess is however modified by savings of £56 (Advertisements); £24 (Uniforms) and £200 (Removal to Beggars Bush Barracks not carried out in the year).

An excess of £5 was incurred on travelling.

D.—The estimate for Telephones, as supplied by the Department of Posts and Telegraphs, was in excess of actual requirements by £33, and a further saving of £10 was effected in respect of Telegrams.

E.—The surrender includes £1,200 approximately, which represents the sum estimated to cover the cost of reprinting and binding in volume form of all Statutory Rules and Orders made since the change of Government. The work was not undertaken during the year. The number and volume of Regulations printed were also considerably less than in previous years.

F.—Accounts for printing Dáil Debates amounting to £800 payable in the financial year were not rendered until after its close. The extent of the Debates was also less than was anticipated so that the reduction of £500 made in the estimate was more than justified.

G.—The increase of £200 shown in the estimate for 1928-29 proved insufficient to meet the costs of notices consequent upon the Land Act, 1927.

H.—The estimate was based on the expenditure in 1927-28 which had been assessed fairly accurately at the time the estimate was framed. Expenditure, however, on Electors Lists, accounts for which are received in the period January to March, was considerably less than was anticipated when the estimate was prepared. This was due to alterations in the form of the Lists under a new Contract.

I.—Provision was made in the estimate for £3,400 on printing Census Reports, Weekly Journal of Patents Office, Returns of Advances under the Land Acts, and a Legal Book. Of this sum, £1,950 was not expended, and the charges fall to a later year.

Many Forms, Returns, Minutes of Evidence taken before Commissions normally printed were stencilled, and savings were further affected by favourable prices. There was a reduction in new printing required by the Public Service.

J.—The fall in the expenditure on Printing is reflected here and much of the surrender is attributable to this cause. (*See* also reduction in the value of the stock in hand).

Paper purchases were made at lower rates than in previous years.

K.—Expenditure on machinery of all kinds and rentals of tabulating machinery showed a marked decline which accounts for the whole of this saving.

L.—Casual variation.

M.—Casual variation.

N.—APPROPRIATIONS IN AID.

NATURE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
(a) Premiums received for Agency for Sale of Government Publications	320	279	0	4
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	3,000	2,533	3	6
(c) Advertisements in Official Publications ...	2,500	2,496	9	11
(d) Sales of Waste	250	1,033	15	8
(e) Sales of Parchments and other Revenue Forms	2,100	2,017	7	11
(f) Miscellaneous Sales (Sales of old Typewriters, Duplicators and other old stores) ...	75	238	1	1
(g) " Iris Oifigiúil "	2,400	1,975	16	10
(h) Supplies to Repaying Departments	1,600	2,908	13	1
(i) Supplies to Local Authorities for Registration Purposes	14,350	14,816	11	7
(j) Commission on Supplies to Repaying Departments	700	1,101	9	11
TOTAL FOR APPROPRIATIONS IN AID ...	£27,295	£29,400	9	10

(a) The sales shown under (b) were less than anticipated, the amounts of the premiums being consequently affected.

(d) When preparing the estimate for 1928-29, it was hoped that agreement would have been reached with the Department of Posts and Telegraphs before the beginning of that year in regard to various inter-Departmental transactions. This was found to be impracticable and the proceeds of sales of waste for the period 1st January, 1926, to 31st March, 1929, have been brought to account in the present account. (See also note relative to Subhead C.—Incidental Expenses).

(f) The allowances granted for worn or obsolete machines as part payment for new machines were much greater than was anticipated.

(g) The receipts represent for the most part charges for the insertion of Statutory and other Advertisements. The volume of these was much less than in the previous year.

(h) Receipts represent payments for Miscellaneous Stores issued from stock and the value of paper used for printing. The growing requirements of Repayment Services recently added account for the increase.

(j) The increase on the sum estimated is partly due to the increased receipts under (h). The commission includes overhead charges on special supplies (suspense account payments) such as printing and binding, as well as on the value of issues from stock (Appropriations in Aid).

EXTRA REMUNERATION (exceeding £50).

This Account includes the sum of £100 paid to the Accountant in respect of additional duties undertaken in the absences of the Head of the Department (Finance letter, 28th March, 1929).

The Account for the Tariff Commission includes a payment of £99 9s. 2d. made to the Controller. (Finance letter, 16th July, 1929).

VALUE OF STOCK IN HAND ON 31ST MARCH, 1929.

	£	s.	d.
Paper	15,746	1	7
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters, and Duplicators)	6,775	12	6
	£22,521	14	1

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.

During the course of the year final settlement was reached in respect of belated claims made by a firm for the value of typewriters and other office supplies made to Military and Civil authorities at various times before and after the change of Government. Including advance payments made in 1927-28 the total charge on the Stationery Office Vote was £1,471 11s. 10d. The claims comprised *inter alia* items amounting to £239 1s. 0d. being the value of nine typewriters which could not be traced. This amount was written off (Finance F.129/6/26).

Claims amounting to £27 2s. 4d. outstanding at the date of transfer of a Department to Saorstát Éireann were waived. In addition certain suspense services rendered to the same Department amounting to £32 14s. 1d. were accepted as a charge on the Stationery Office Vote in the year 1928-29. (Finance F.1/2/27).

Subhead I.—An error occurred in the printing of a supply of forms for a repayment service and it was decided that the Stationery Office should bear the cost amounting to £6 4s. 6d.

Subhead J.—A sum of £121 3s. 0d. paid for envelopes in 1927-28 was charged to the Stationery Office Vote in 1928-29 on its being established that the cost was not recoverable from the Department concerned.

Subhead L.—Owing to a misinterpretation of a Section of an Act a supply of Registers costing £20 12s. 5d. was rendered useless and had to be replaced.

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,

22nd November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, including ESTATE DUTY VALUATION under the Finance (1909-10) Act, 1910.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	35,814	33,689 11 9	2,124 8 3	—
B.—Travelling Expenses ...	4,800	4,233 7 4	566 12 8	—
C.—Incidental Expenses ...	160	138 6 5	21 13 7	—
D.—Telegrams and Telephones	135	127 9 1	7 10 11	—
GROSS TOTAL £	40,909	38,188 14 7	2,720 5 5	—
			Surplus of Gross Estimate over Expenditure. £2,720 5 5	
			Deficiency of Appropriations in Aid realized. £58 15 0	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>		
E.—Appropriations in Aid ...	6,795	6,736 5 0	Net Surplus to be surrendered.	
NET TOTAL £	34,114	31,452 9 7	£2,661 10 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are mainly due to a retirement, unfilled vacancies (blocked by redundant staff on loan from the Ordnance Survey Department), and a decrease in the cost of living Bonus.
- B.—The annual revision of valuation work for the year was unusually light. The applications for revision, upon the number and location of which the expenditure is very largely dependent, do not reach the Department in any year until between seven and nine months after the Estimate has been prepared, and an accurate forecast of cost is, therefore, not feasible.
- C.—The savings were effected chiefly in the provision for surveying instruments and for carriage of parcels.
- D.—The expenditure on telegrams was less than provided for, largely in consequence of the lightness of the annual revision work.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents failed to reach expectations.

	Estimated.					Realized.			
	£					£	s.	d.	
Proportion of cost payable by the several County Councils under Act 37 and 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Ireland Order, 1899	6,295	6,295	0	0
Estimated amount of Receipts from Fees payable under 23 Vict. c. 4, s. 9.	500	441	5	0
TOTAL	£6,795	£6,736	5	0

NOTE.—Salaries amounting to £1,239 8s. 10d. were paid out of the Ordnance Survey Vote to seven officers on loan to the Valuation and Boundary Survey Department.

Five officers of the Department were appointed as Assessors to the Compensation Authorities under Section 37 of the Intoxicating Liquor Act, 1927. While engaged on this work their salaries (£336), and expenses (£129) were defrayed from the Valuation Vote.

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

VALUATION OFFICE, DUBLIN,
 3rd October, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 ...	46,270	44,843 10 5	1,426 9 7	—
B.—Travelling Expenses ...	550	441 1 7	108 18 5	—
C.—Stores, &c. ...	1,700	1,611 17 0	88 3 0	—
CC.—Photographic and Printing Equipment ...	100	23 3 9	76 16 3	—
D.—Incidental Expenses ...	174	137 1 2	36 18 10	—
GROSS TOTAL ...£	48,794	47,056 13 11	1,737 6 1	—
			Surplus of Gross Estimate over Expenditure. £1,737 6 1	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	2,500	2,583 14 10	Surplus of Appropriations in Aid realized. £83 14 10	
NET TOTAL ...£	46,294	44,472 19 1	Total Surplus to be surrendered. £1,821 0 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly attributable to the decrease in cost of living Bonus, two deaths and a retirement.
- B.—It is not easy to forecast expenditure on travelling and the provision made in this case proved excessive.
- C.—The cost of stores which it was found necessary to purchase during the year was somewhat less than anticipated.
- CC.—Provision made under this Subhead is precautionary in view of the wear and tear of photographic and printing equipment, and the cost of necessary replacement during the year was small.
- D.—The savings were effected in the provision for postage, poundage and telephone charges.
- E.—The receipts were somewhat in excess of expectations.

NOTES.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £40 7s. 6d., together with cost of living Bonus of £29 10s. 3d.

Salaries paid out of this Vote to officers lent to other Departments, as indicated, were as follows :—The Land Commission (13 officers) £2,538 1s. 4d. ; the Land Registry (10 officers) £1,690 16s. 5d. ; the Valuation Department (7 officers) £1,239 8s. 10d. ; the Quit Rent Office (1 officer) £202 2s. 3d. ; and the Department of Agriculture (1 officer) £11 3s. 10d.

An officer of the Ordnance Survey Department, on loan to the Land Commission, received £30 4s. 2d. out of the Vote for the Land Commission.

Special work done for other Public Departments during the year cost £612, while the value of maps supplied to various Departments was £3,762, no repayment being made in either case.

J. C. GREGG,

*Director,
Accounting Officer.*

VALUATION OFFICE, DUBLIN,
3rd October, 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.

SUPPLEMENTARY AGRICULTURAL GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
compared with the Sum Granted, for the increase of the
AGRICULTURAL GRANT (No. 35 of 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),
18th October, 1929.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LAW CHARGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	8,314	7,960 14 4	353 5 8	—
B.—State Solicitors ...	30,928	30,631 18 10	296 1 2	—
C.—Under Sheriffs ...	5,050	5,000 0 0	50 0 0	—
D.—Prosecutors, etc. ...	12,000	14,224 5 3	—	2,224 5 3
E.—Fees to Counsel ...	10,000	10,022 3 0	—	22 3 0
F.—General Law Expenses ...	6,000	4,231 11 2	1,768 8 10	—
G.—Defence of Public Officials	400	129 1 11	270 18 1	—
GROSS TOTAL ...£	72,692	72,199 14 6	2,738 13 9	2,246 8 3
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £492 5 6	
H.—Appropriations in Aid ...	1,200	1,979 0 1	Surplus of Appropriations in Aid realized. £779 0 1	
NET TOTAL ...£	71,492	70,220 14 5	Total Surplus to be surrendered. £1,271 5 7	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	800	810 7 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) vacancies in the staff ; (2) reduction in Bonus, and (3) the provision made for Messengers and Cleaners and for general office expenses not being fully required.
- B.—Saving due to (1) the merging of the office of State Solicitor for two Counties ; (2) reduction in Bonus, and (3) the provision made for Incidental Expenses, Scrivenery, etc., being slightly underspent. These savings were modified to some extent by a revision of the salaries of certain officers of the Chief State Solicitor's Department.
- C.—During the year the office of Under Sheriff for County Kildare became vacant, and the duties were transferred to the County Registrar under the provisions of Section 54 of the Court Officers Act, 1926.
- D.—Excess due to (1) recoupments to certain local authorities the provision for which was made in the previous year's Vote, and (2) the provision for the cost of expert evidence proving insufficient, in consequence of the numerous cases arising under Part IV. of the Intoxicating Liquor Act, 1927. In addition, the amount paid to witnesses in District Courts for personal expenses was greater than was anticipated.
- E.—Casual excess.
- F.—Saving due to the provision made for defence of prisoners in pre-truce cases, and for miscellaneous expenses of local State Solicitors being more than was required, modified by an excess in the amount expended on the defence of prisoners in murder cases and in the payment of taxed costs.
- G.—Expenditure variable and uncertain.
- H.—These receipts fluctuate considerably and can only be roughly estimated. Some abnormal amounts were received during the year.

NOTE.—By authority of the Minister for Finance (398/826 (2), 382/633 (2) and 398/540 (2)), costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £203 approximately.

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 1927-28	800		800	0 0
Refund of an amount charged to Losses in 1926-27 ...	—		8	3 6
Refund of an overpayment in 1925-26	—		2	4 2
	£800		£810	7 8

EXTRA REMUNERATION (exceeding £50).

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of £68 0s. 2d. in respect of Military Service Pension.

A Clerical Officer (£70-£200) received from this Vote a sum of £52 16s. 9d. in respect of overtime in the Chief State Solicitor's Department.

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

			£	s.	d.
County Carlow ...	...	...	...	50	0 0
Co. Cavan ...	...	...	...	327	6 0
Co. Clare ...	...	...	...	342	12 0
Co. Cork ...	...	...	...	808	10 0
Cork Borough ...	...	...	...	181	6 0
Co. Donegal ...	...	...	...	511	14 0
Co. Dublin ...	...	...	...	874	4 0
Co. Galway ...	...	...	...	283	15 0
Co. Kildare ...	...	...	...	244	10 0
Co. Kilkenny ...	...	...	...	120	3 0
Co. Leix ...	...	...	...	119	11 0
Co. Limerick ...	...	...	...	127	16 0
Limerick Borough ...	...	...	...	111	3 0
Co. Mayo ...	...	...	...	304	11 0
Co. Meath ...	...	...	...	126	3 0
Co. Monaghan ...	...	...	...	257	2 0
Co. Roscommon ...	...	...	...	153	17 0
Co. Tipperary ...	...	...	...	467	6 0
Co. Wicklow ...	...	...	...	240	10 0

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
13th December, 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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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.
A.—Dockyard Maintenance :—				
<i>Original</i> ... £10,000				
<i>Supplementary</i> 2,300				
	12,300	12,304 9 0	—	4 9 0
B.—Ship Repairing Work :—				
<i>Original</i> ... £100				
<i>Supplementary</i> 1,400				
	1,500	1,057 1 10	442 18 2	—
C.—Fuel, Light and Water :—				
<i>Original</i> ... £1,900				
<i>Supplementary</i> 2,300				
	4,200	3,860 15 2	339 4 10	—
D.—Alterations to Plant and Buildings ...	5,000	1,361 1 7	3,638 18 5	—
	23,000	18,583 7 7	4,421 1 5	4 9 0
Deduct :—				
Savings on Subhead D. (<i>See Supplementary Estimate</i>) ...	3,500	—	3,500 0 0	—
TOTAL :—				
<i>Original</i> ... £17,000				
<i>Supplementary</i> 2,500				
	£ 19,500	18,583 7 7	921 1 5	4 9 0

Surplus to be surrendered ... £916 12 5

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
<i>Original</i> ... £2,000		
<i>Supplementary</i> ... 2,500		
	<u>4,500</u>	<u>5,543 3 9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Casual.
 B.—The amount of Ship Repair Work which came to be undertaken by the Dockyard was smaller than anticipated.
 C.—Saving mainly due to a reduction in the ferry service, and economies arising through alterations to plant.
 D.—Owing to the uncertainty as to the future use of the Dockyard, the execution of a number of alterations originally proposed was postponed.

OFFICE OF PUBLIC WORKS,
 29th November, 1929.

P. HANSON,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for Grants in Aid of the Expenses of UNIVERSITY INSTITUTIONS, including Grants under the IRISH UNIVERSITIES ACT, 1908, the LAND ACT, 1923, and the UNIVERSITY EDUCATION (AGRICULTURE AND DAIRY SCIENCE) ACT, 1926.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
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 0 0	—	—
AA.—Grants to the National University of Ireland under Section 15 of the University Education (Agriculture and Dairy Science) Act, 1926 :—				
<i>Original</i> Nil.				
<i>Supplementary</i> £4,824	4,824	4,823 16 0	4 0	—
B.—Additional Annual Grant under Section 7 (7) of the Irish Universities Act, 1908	16,000	16,000 0 0	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—
TOTAL :—				
<i>Original</i> £153,000				
<i>Supplementary</i> 4,824	£ 157,824	157,823 16 0		—
Surplus to be surrendered			£ 4 0	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer			—	32 12 0

These receipts, representing deposit interest earned on 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),
19th November, 1929.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

BEET SUGAR SUBSIDY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
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 (No. 37 of 1925, Sect. 1)	274,000	258,787 11 11	15,212	8 1	—	
TOTAL ... £	274,000	258,787 11 11			—	
Surplus to be surrendered ... £			15,212	8 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

This expenditure could not be more accurately estimated, being dependent on the rate of Customs duty and the extent and sugar content of the sugar beet crop.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),
19th November, 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.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	4,050	3,901 0 1	148 19 11	—
B.—Incidental Expenses ...	30	20 14 5	9 5 7	—
TOTAL ...£	4,080	3,921 14 6		—
Surplus to be surrendered		... £	158 5 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The allowance of £100 for overtime was not availed of and small savings accrued through the reduction of cost of living Bonus and a temporary 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 £202 2s. 3d. 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),

19th November, 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.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	26,684	25,963 6 3	720 13 9	—	—	—
AA.—Film Censorship ...	1,403	1,361 15 2	41 4 10	—	—	—
B.—Travelling and Subsistence ...	160	259 18 4	—	99 18 4	99 18 4	—
C.—Incidental Expenses ...	240	200 6 5	39 13 7	—	—	—
D.—Telegrams and Telephones ...	372	293 4 10	78 15 2	—	—	—
TOTAL	£ 28,859	28,078 11 0	880 7 4	99 18 4	99 18 4	—
Surplus to be surrendered ...			£780 9 0			

Extra Receipts payable to Exchequer—	Estimated.		Realized.	
	£		£ s. d.	
Miscellaneous	—	—	287 17 1	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Vacancies were not filled, and there was a fall in the cost of living Bonus.

AA.—Remuneration to substitute for Film Censor was less than anticipated, and there was a saving on Bonus.

B.—Investigations in connection with Circuit Court Funds, etc., by a Headquarters' officer involved expenditure which was not foreseen when the Estimate was framed. Excess sanctioned by Department of Finance minute S.60/29/28, dated 14th November, 1929.

C.—Savings were effected on miscellaneous Incidentals at the head office and the Film Censor's office, and the cost of Deportation Orders was less than anticipated.

D.—Telegrams despatched were not as numerous as anticipated and there was a slight saving on the provision for Telephones.

EXTRA REMUNERATION (exceeding £50).

From the Vote for Army Pensions a Clerical Officer received £75 in respect of a Military Service Pension.

Two Clerical Officers received Royal Irish Constabulary Pensions of £181 7s. 0d. and £140 respectively.

This Account includes a sum of approximately £170 in respect of the salary, etc., of an officer on loan to another Department.

The Accounts of other Departments include a sum of approximately £1,039 in respect of salaries, etc., of staff on loan to this Department.

23rd November, 1929.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

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

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, 1929,
compared with the Sum Granted, for the Salaries and Expenses
of the GÁRDA SÍOCHÁNA (No. 7 of 1925).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Pay	1,408,348	1,398,581 11 2	9,766	8 10	—	—
B.—Allowances ...	81,821	80,907 10 7	913	9 5	—	—
C.—Subsistence Allowances ...	4,750	4,353 8 9	396	11 3	—	—
D.—Locomotion Expenses ...	56,500	54,973 18 2	1,526	1 10	—	—
E.—Clothing and Equipment	25,370	27,825 9 11	—	—	2,455	9 11
F.—Furniture, Barrack Bedding and Bedsteads ...	1,450	1,838 5 9	—	—	388	5 9
G.—Barrack Maintenance ...	760	458 6 8	301	13 4	—	—
H.—Transport and Carriage ...	9,710	10,549 6 8	—	—	839	6 8
I.—Fuel, Light and Water ...	18,050	18,010 1 2	39	18 10	—	—
K.—Law Expenses ...	384	285 11 7	98	8 5	—	—
L.—Medical Expenses ...	7,840	7,309 10 5	530	9 7	—	—
M.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	600	511 16 2	88	3 10	—	—
N.—Telegrams and Telephones	14,600	14,430 9 9	169	10 3	—	—
O.—Compensation ...	50	5 0 0	45	0 0	—	—
P.—Incidental Expenses ...	1,460	1,877 10 1	—	—	417	10 1
GROSS TOTAL ...£	1,631,693	1,621,917 16 10	13,875	15 7	4,100	12 5
			Surplus of Gross Estimate over Expenditure. £9,775 3 2			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £2,914 16 4			
Q.—Appropriations in Aid ...	43,320	46,234 16 4	Total Surplus to be surrendered. £12,689 19 6			
NET TOTAL ...£	1,588,373	1,575,683 0 6				
			Estimated.		Realized.	
Extra Receipts payable to Exchequer ...			£		£ s. d.	
			1,050		1,884 5 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and B.—Strength of Force not fully maintained.
- C. and D.—Expenditure uncertain. Estimated as closely as possible having regard to experience of previous years.
- E.—Clothing in excess of the requirements for the current year was obtained and paid for by the appropriate Supply Department in order to relieve unemployment in the tailoring trade during the winter months. The articles of clothing so obtained were issued in the subsequent year in accordance with the authorized scale. Excess sanctioned by Finance minute S. 60/17/29.
- F.—An account for supplies made prior to the year 1928-29 was not furnished by the Department which incurred the expense in time for payment in the year 1927-28. Excess sanctioned by Finance minute S. 60/17/29.
- G.—Sweeping and scrubbing brushes for issue to country stations for which provision was made, were not procured as the necessary sanction was not received from the Department of Finance before the close of the financial year.
- H.—It was found necessary to make a greater number of repayable advances to Officers to enable them to purchase cars than was anticipated when the Estimates were framed. Excess sanctioned by Finance minute S. 60/17/29. The total amount of such advances made in the year was £3,992. This charge does not represent actual expenditure, the repayments being brought to credit of the Vote under Subhead Q.
- I.—Casual variation.
- K.—Payments ceased on the death of the Police Solicitor. No successor was appointed.
- L.—Vacancies for Medical Attendants in a number of Stations were left unfilled. Fees for medical attendance in these Stations were not paid during the year, the basis of remuneration not having been fixed.
- M.—Expenditure uncertain. Estimated as carefully as possible having regard to the expenditure in previous years.
- N.—Casual variation.
- O.—Only one case occurred during the year in which it became necessary to make compensation.
- P.—Unforeseen expenditure was incurred during the year. The main items were :—supply of stop watches (£111 6s. 0d.) ; cost of pumping a quarry to recover the body of a murdered person (£180 6s. 4d.), and compensation in four cases in which transport cars were involved (£45 3s. 9d.). £10 16s. 6d. was paid from this subhead to a temporary officer of another Department who acted as Stenographer at an Inquiry. Excess sanctioned by Finance minute S. 60/17/29.
- Q.—Details are appended showing Receipts under the various items, viz. :—

	Estimated.	Realized.		
	£	£	s.	d.
Repayments of sums advanced to Officers under Subhead H. (a)	2,000	3,194	4	3
Payments for Services rendered by the Police (b)	2,000	1,413	7	10
Repayments in respect of loss of property or damage to stores, etc.	150	94	2	11
Proceeds of Sale of Forfeited Property and Cast Uniforms(c)	1,000	4,184	10	7
Police Rate (Dublin Metropolitan Area) (d)	32,400	31,505	13	1
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area)	5,400	5,382	3	0
Publicans', Pedlars' and Chimney Sweepers' Fees (Dublin Metropolitan Area)	370	375	4	0
Sundry Minor Receipts (including fees for Aliens' Certificates)	—	85	10	8
TOTAL ...	£43,320	£46,234	16	4

- (a) As these advances are repayable by monthly instalments the amount repaid within the year depends largely on the time at which advances are made.
- (b) The estimate in regard to this item was based on receipts for previous years. The income is largely governed by the extent to which outside bodies such as Race Committees and Football Clubs ask for the services of the Force.
- (c) It was not anticipated that a sale would be held during the year except as regards the Dublin Area.
- (d) Overpayments in respect of destroyed property for the years 1922 to 1926, were deducted from the Police Rate Contribution for this year under the provisions of the Local Government Act, 1925.

EXTRA REMUNERATION (exceeding £50).

From the District Court Vote a Sergeant received £65 for acting temporarily as District Court Clerk.

GÁRDA SÍOCHÁNA REWARD FUND, 1928-29.

The appended statement shows the total receipts, proper to the Fund, which were credited in the year 1928-29; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1929.

	£	s.	d.		£	s.	d.
Balance from previous year	9,472	19	8	Payments during the year			
				1928-29	6,587	4	11
Total amount credited in the period 1st April, 1928, to 31st March, 1929				Balance at 31st March, 1929	10,780	6	8
	7,894	11	11				
	<u>£17,367</u>	<u>11</u>	<u>7</u>		<u>£17,367</u>	<u>11</u>	<u>7</u>

ÉINRÍ Ó FRIGHIL,

30th November, 1929.

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.

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Expenses of the GENERAL PRISONS BOARD and of PRISONS and BORSTAL INSTITUTIONS; 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	8,286	6,455 13 4	1,830	6 8	—	—
B.—Travelling and Incidental Expenses	200	139 14 1	60	5 11	—	—
PRISONS, &c.						
C.—Pay and Allowances of Officers, including Uniform	70,523	64,569 9 6	5,953	10 6	—	—
D.—Victualling	10,480	8,479 19 8	2,000	0 4	—	—
E.—Clothing, Bedding, Furniture, &c.	2,950	2,807 1 6	142	18 6	—	—
F.—Medicines, Surgical Instruments, &c.	300	288 17 2	11	2 10	—	—
G.—Fuel, Light, Water, Cleaning Articles, &c.	9,000	7,479 6 5	1,520	13 7	—	—
H.—Rent, &c.	205	204 0 4	—	19 8	—	—
I.—Escort and Conveyance	6,750	4,774 11 6	1,975	8 6	—	—
J.—Ordinary Repairs	1,900	1,832 9 1	67	10 11	—	—
K.—Fine Fund	10	7 0 0	3	0 0	—	—
L.—Travelling and Incidental Expenses	745	643 5 1	101	14 11	—	—
M.—Telegrams and Telephones	387	371 12 5	15	7 7	—	—
N.—Maintenance of Children of Female Prisoners	39	35 15 0	3	5 0	—	—
O.—Maintenance of Criminal Lunatics in District Mental Hospitals	8,500	7,699 16 10	800	3 2	—	—
P.—Gratuities to Prisoners	400	422 6 2	—	—	22	6 2
Q.—Contributions to Discharged Prisoners' Aid Societies	110	96 0 0	14	0 0	—	—
R.—Manufacturing Department and Farms	11,500	16,891 3 2	—	—	5,391	3 2
S.—Purchase and Enclosure of Land	3,500	—	3,500	0 0	—	—
GROSS TOTAL £	135,785	123,198 1 3	18,000	8 1	5,413	9 4
			Surplus of Gross Estimate over Expenditure. £12,586 18 9			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £5,774 10 2			
T.—Appropriations in Aid ...	15,000	20,774 10 2	Total Surplus to be surrendered. £18,361 8 11			
NET TOTAL £	120,785	102,423 11 1				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ...	...	800
Actual daily average number of prisoners ...	...	724

- A.—Provision made for Vice-Chairman not required, retirements of two officers and Bonus fluctuation.
- B.—Visits to Prisons by Headquarters officers not as numerous as anticipated.
- C.—It was found unnecessary to fill vacancies during the year and Bonus fluctuation.
- D.—The actual number of prisoners less than number estimated for, and per head cost not as high as anticipated.
- E.—Estimated as closely as possible.
- F.—Estimated as closely as possible.
- G.—Fuel prices less than anticipated. Substantial economy was effected by the installation of electric light in Mountjoy Prison.
- H.—Casual saving.
- I.—Reduction in number of prisoners committed and economical transport arrangements made during the year.
- J.—Estimated as closely as possible.
- K.—Fewer grants made than anticipated.
- L.—Estimated as closely as possible. A payment of £9 1s. 0d. to a prison officer has been charged to this Subhead in respect of medical treatment for injuries inflicted on him while off duty. Department of Finance letter P. 14/2/28, dated 1st September, 1928.
- M.—Estimated as closely as possible.
- N.—Estimated as closely as possible.
- O.—Estimated as closely as possible.
- P.—Gratuities which became payable greater than anticipated. Excess sanctioned per Department of Finance letter S. 60/20/29, of 24th October, 1929.
- Q.—Grants paid in respect of Borstal Inmates discharged not as great as anticipated.
- R.—The contracts secured during the year for supplies to the Department of Posts were greater than was foreseen when the estimate was framed, necessitating purchase of materials to a greater extent than anticipated. Excess sanctioned per Department of Finance letter S. 60/20/29 of 24th October, 1929.
- S.—It was not possible to arrange for the purchase and enclosure of the land proposed to be taken during the year.
- T.—Contracts secured greater than anticipated with the result that receipts were greater than estimated.

ÉINRÍ Ó FRIGHIL,

Chairman and Accounting Officer.

OFFICE OF GENERAL PRISONS BOARD,
27th November, 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.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. *Cr.*
 for the Year ended 31st March, 1929.

—	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, 1928	573	17 0	6,871	8 10	7,445	5 10	...	880	14 9	19,316	2 6	20,196	17 3
Purchases, 1928-29	228	9 10	16,460	13 9	16,689	3 7	*Stocks in hand, 31st March, 1929.	507	4 10	6,524	11 7	7,031	16 5
Profit ...	585	12 9	2,508	11 6	3,094	4 3							
£	1,387	19 7	25,840	14 1	27,228	13 8	£	1,387	19 7	25,840	14 1	27,228	13 8

* Viz.:—Manufactory Materials, £4,653 19s. 7d. . Manufactured Goods, £1,005 0s. 10d. ; Tools, £1,372 16s. 0d.

RECONCILIATION WITH CASH ACCOUNT.

		£	s. d.	£	s. d.	£	s. d.
To Increase of outstanding Debts due to Manufacturing Department:—							
From ...	...	1,954	16 8			By Decrease of Stock	...
*To ...	...	2,449	6 0			" Profit	...
				494	9 4		...
To Decrease of outstanding Debts due by Manufacturing Department:—							
From ...	...	2,962	10 7				
†To ...	...	2,760	11 0				
				201	19 7		
To Excess of Receipts over Payments ...				2,811	4 9		
				£3,507	13 8		

*Viz.:—Public Departments, £2,326 2s. 2d. ; Other Persons, £123 3s. 10d.

†Viz.:—Public Departments, £2,634 10s. 7d. ; Other Persons, £126 0s. 5d.

ÉINRÍ Ó FRIGHIL, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for such of the Salaries and Expenses of the DISTRICT COURT as are not charged on the Central Fund (No. 10 of 1924, Sections 70 and 76 ; No. 27 of 1926, Sections 49 and 50).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, Wages, and Allowances	40,831	38,654 3 8	2,176	16	4	—	—	—
B.—Travelling and Subsistence...	8,167	6,587 18 5	1,579	1	7	—	—	—
C.—Transfer Expenses ...	100	—	100	0	0	—	—	—
D.—Incidental Expenses ...	160	52 7 6	107	12	6	—	—	—
DD.—Losses ...	—	11 2 6	—	—	—	11	2	6
TOTAL ...£	49,258	45,305 12 1	3,963	10	5	11	2	6

Surplus to be surrendered £3,952 7 11

	Estimated.		Realized.	
	£	s.	£	s. d.
Extra Receipts payable to Exchequer:—				
Fees received in the Dublin Metropolitan District Court ...	—		1,300	11 0
Fines received by District Court Clerks (outside D.M. Area) ...	—		12,000	0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies remained unfilled during the year, there was a saving in the amount provided for Deputy Justices and a fall in the Bonus payable on salaries.
- B.—The increases consequent on the revision of the commuted travelling allowances payable to District Justices did not prove to be as high as had been anticipated, and there was a saving in the amounts provided to meet the travelling expenses of Examiners as it was not possible to carry out inspections to the extent anticipated.
- C.—No transfers were carried out during the year.
- D.—Variable nature of service. No advertisements were necessary during the year, and the expenditure by District Court Clerks on telegrams, carriage of parcels, &c. (formerly paid out of District Court Clerks' Fund) proved to be less than was anticipated.
- DD.—The charge under this Subhead represents portion of the sum embezzled by a District Court Clerk who absconded in April, 1928. The balance of salary due to him, viz., £11 2s. 6d., was withheld and paid over to the Department of Justice Fines Account, and by direction of the Minister for Finance (Minute S.13/54/29), dated 30th November, 1929, was charged to a Losses Subhead instead of to Subhead A. The balance of the amount due by the Clerk concerned was recovered from an Insurance Company.

EINRÍ Ó FRIGHIL,

Accounting Officer.

30th November, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for such of the Salaries and Expenses of the SUPREME COURT AND HIGH COURT OF JUSTICE as are not charged on the Central Fund (No. 27 of 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	58,342	54,591 3 10	3,750 16 2	—
B.—Incidental Expenses ...	200	90 4 7	109 15 5	—
C.—Telegrams and Telephones	260	203 4 11	56 15 1	—
D.—Compensation to District Probate Registrars ...	150	144 0 0	6 0 0	—
E.—Stenography (Central Criminal Court)	300	300 0 0	—	—
F.—Costs and Expenses of Services under the Lunacy Regulation (Ireland) Act, 1871, and No. 27 of 1926, Sec. 55	452	—	452 0 0	—
GROSS TOTAL ...£	59,704	55,328 13 4	4,375 6 8	—
<div> <div>Surplus of Gross Estimate over Expenditure. £4,375 6 8</div> <div> <div>Surplus of Appropriations in Aid realized. £4 17 3</div> <div>Total Surplus to be surrendered. £4,380 3 11</div> </div> </div>				
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	3,710	3,714 17 3		
NET TOTAL ...£	55,994	51,613 16 1		

Extra Receipts payable to Exchequer:—	Estimated.	Realized.		
	£	£	s.	d.
Amount of fees on Probate Grants, etc., received in Cavan Probate Registry, less payments for salaries and postage	—	566	6	11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to death or resignation of members of staff at high rates of salary, and reduction in cost of living Bonus.
- B.—The necessity for availing of the provision for the Costs, Damages and Expenses of the Official Assignee did not arise during the year, and the expenditure on travelling was less than was expected.
- C.—Expenditure on telegrams was less than was anticipated.
- D.—Provision was made for payment of a small balance due to a deceased District Probate Registrar which it was found possible to pay at end of preceding year upon production of Probate of Will, earlier than was anticipated.
- F.—The provision under this Subhead was made to meet expenses formerly paid out of the Lunacy Fund which was wound up under the Court Officers Act, 1926, the intention being that the Lunacy Percentages should henceforward go into the Exchequer in gross, and that the expenses should be provided out of voted moneys. The Chief Justice has not up to the date of this Account accepted the direction of the Minister for Finance that the Lunacy Percentages should be surrendered in gross, and it would appear that the expenses are still being paid directly out of the Lunacy Percentages and no payment has been made out of this Subhead, accordingly.

EXTRA REMUNERATION (exceeding £50).

Two District Probate Registrars who are paid by fees received sums of £86 5s. 0d. and £59 5s. 0d., respectively, in addition to compensation for loss of fees paid out of Subhead D of this Vote.

A First Class Clerk received £50 from the Vote for Miscellaneous Expenses.

The Stenographer to the Central Criminal Court received £130 13s. 6d. from the Circuit Court Officers Vote.

This Account includes a sum of approximately £870 in respect of staff on loan to other Departments.

EÍNIRÍ Ó FRIGHIL,

Accounting Officer.

27th November, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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.				
A.—Salaries, Wages, and Allowances	£ 28,676	£ s. d. 26,743 16 8	£ s. d. 1,932 3 4	£ s. d. —
B.—Travelling and Incidental Expenses	950	953 3 11	—	3 3 11
C.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922	120	36 1 0	83 19 0	—
REGISTRY OF DEEDS.				
D.—Salaries, Wages, and Allowances	18,070	17,206 5 6	863 14 6	—
E.—Incidental Expenses	110	59 3 3	50 16 9	—
F.—Transcription of Memorials	1,891	1,556 11 6	334 8 6	—
TOTAL ... £	49,817	46,555 1 10	3,265 2 1	3 3 11
Surplus to be surrendered ... ..		...	£3,261 18 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies (including that of Assistant Registrar and Chief Clerk) remained unfilled pending re-organization, and there was a saving on Bonus for six months of the year.
- B.—The expenditure on postage was greater than was anticipated. Department of Finance sanction has been obtained to meet the excess expenditure out of savings on Subhead A. of the Vote. (Department of Finance minute S. 60/27/29, dated 24th July, 1929).
- C.—Estimate conjectural. The expenditure under this Subhead has been steadily decreasing. The estimate was only £120 as compared with £300 in previous year.
- D.—Vacancies arising during the year were filled by officers at lower points in scale of salary, and there was a saving on Bonus.

E.—No travelling expenses were incurred, and the expenditure on postage was less than anticipated.

F.—Vacancies were not filled, and there was a reduction in 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 £423 in respect of staff on loan to other Departments.

The Accounts of other Departments include sums amounting to approximately £2,184 in respect of staff on loan to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

18th November, 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

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 of Voters' and Jurors' Lists.

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 ...	68,672	66,165 2 2	2,506 17 10	—	—	—
B.—Travelling, etc., Expenses	5,600	3,973 4 11	1,626 15 1	—	—	—
C.—Expenses of Revision ...	220	210 0 0	10 0 0	—	—	—
D.—Incidental Expenses ...	1,500	1,316 16 1	183 3 11	—	—	—
E.—Telegrams and Telephones	200	284 15 8	—	84 15 8	84 15 8	84 15 8
EE.—Losses ...	—	59 14 7	—	59 14 7	59 14 7	59 14 7
GROSS TOTAL ...£	76,192	72,009 13 5	4,326 16 10	144 10 3	144 10 3	144 10 3
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,182 6 7			
F.—Appropriations in Aid ...	15,860	14,999 18 0	Deficiency of Appropriations in Aid realized. £860 2 0			
NET TOTAL ...£	60,332	57,009 15 5	Net Surplus to be surrendered. £3,322 4 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings chiefly due to (1) the fall in cost of living Bonus ; (2) the retirement of the County Registrars for Galway and Meath (who were formerly Clerks of the Crown and Peace), and the appointment of their successors at reduced salaries, and (3) the expenditure on extra clerical assistance for Registration work was not as great as anticipated.

B.—The estimate was based on the average expenditure for the two previous financial years. The surplus is due to the fact that the services of an additional Judge with a stenographer on circuit outside Dublin were not availed of to the extent intended when preparing the estimate ; also that County Registrars would appear to have effected economies in the matter of holding Revision Courts.

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

D.—Expenditure under this head is of a variable nature, and the saving here shown is mainly due to the expenditure on postage not being as great as anticipated, having regard to the figures for the two previous financial years. Reductions in the estimates for 1928–29, and 1929–30 were made, and a further reduction has been made for 1930–31.

E.—Estimate based on the figure supplied by the Department of Posts and Telegraphs. The excess is due to the fact that extended telephone facilities have been granted to County Registrars' Offices. Excess sanctioned per Department of Finance letter S. 60/7/29, dated 12th December, 1929.

EE.—£59 14s. 7d. represents the amount embezzled by a Court Messenger, who was arrested and convicted (Department of Finance letter E. 22/2/28 of 2nd February, 1929).

F.—Appropriations in Aid :—

				Estimated.	Realized.		
				£	£	s.	d.
Jurors' Lists ...	...	...	...	3,000	2,700	16	0
Voters' Lists ...	...	...	...	10,000	9,344	3	3(a)
Bankruptcy Fees ...	...	...	...	200	149	4	3(b)
Publicans' Licences—Fees ...	...	...	...	1,650	1,700	0	0
Execution of Court Orders ...	...	...	...	1,000	1,102	14	6(c)
Miscellaneous ...	...	...	...	10	3	0	0
				£15,860	£14,999	18	0

(a) The deficiency here is attributable to the defalcations of a County Registrar who was arrested and convicted. The amount of the defalcations so far as ascertained at the date of this Account, has been paid to the Department, but pending further investigation of the matter, has been credited to a Suspense Account. Another County Registrar overpaid, out of fees received by him in respect of the preparation of Voters' and Jurors' Lists, a sum of £75 10s. 0d. which has not so far been recovered.

(b) The Official Assignee in Cork resigned on 30th June, 1928, and no appointment was made until 22nd February, 1929.

(c) It is not possible to forecast these receipts with any degree of accuracy.

EXTRA REMUNERATION (exceeding £50).

From the Vote for the Supreme Court and High Court of Justice, a Stenographer received £300 as Stenographer to the Central Criminal Court.

30th November, 1929.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	5,692	5,533 3 8	158 16 4	—
B.—Incidental Expenses ...	70	81 2 2	—	11 2 2
TOTAL ...£	5,762	5,614 5 10	158 16 4	11 2 2
Surplus to be surrendered ...			£147 14 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to (1) non-filling of vacancy in the post of Deputy Keeper of the Records (£50); (2) transfer of a First Class Searcher and a Second Class Searcher in November, 1928, and non-filling of the vacancies; also a vacancy for a Second Class Searcher existed during the year; as against this, a slight improvement in the scales of First Class and Second Class Searchers, not provided for in the Estimates, was in operation from 1st September, 1928 (£116); (3) saving on Bonus due to fall in rate and vacancies as above (£86); (4) excess on salaries of Clerical Officers owing to appointment of an officer for temporary duty to replace one on loan to Department of Finance (£92); (5) excess on wages of Temporary Servants owing to improvement in their scale, set off by vacancy which was unfilled for three months (£3).

B.—Excess expenditure owing to purchase of Manuscripts at Messrs. Sotheby's sale, 26th March, 1929, for £29 15s. 6d. (sanctioned by Department of Finance minute S.46/12/29, of 28th March, 1929).

EXTRA REMUNERATION (exceeding £50).

A Lower Clerical Officer on loan to the Department of Finance received a special allowance from that Department of £44 19s. 4d. Bonus on allowance, amounting to £12 1s. 3d., was paid by the Public Record Office.

JAMES F. MORRISSEY,
Accounting Officer.

16th October, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£. s. d.	£ s. d.
A.—Salaries and Wages	3,137	3,089 2 7	47 17 5	—
B.—Law Costs	40	—	40 0 0	—
C.—Travelling and Incidental Expenses, including Telegrams and Telephones	40	26 4 1	13 15 11	—
GROSS TOTAL ...£	3,217	3,115 6 8	101 13 4	—
			Surplus of Gross Estimate over Expenditure. £101 13 4	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. 14s. 2d.	
D.—Appropriations in Aid ...	48	48 14 2		
NET TOTAL ...£	3,169	3,066 12 6	Total Surplus to be surrendered. £102 7 6	

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.—Bill of Costs received from Commissioners' Solicitor too late to be paid in year 1928-29.

C.—Expenditure cannot be accurately foreseen.

EXTRA REMUNERATION (exceeding £50).

From the Vote for the National Gallery, the Secretary received £200 for acting as Director, Bonus on this amount being paid by this Department.

NOTE.—The Account of the Registry of Deeds includes a sum of approximately £235 in respect of the salary, etc., of an officer on loan to this Department.

THOMAS BODKIN,

21st June, 1929.

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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 :— Original ... £79,934 Less Supplementary 341	79,593	78,348 11 5	1,244 8 7	—	—	—
B.—Travelling, &c., of Inspectors	7,500	7,296 9 2	203 10 10	—	—	—
C.—Salaries of Auditors ...	10,451	10,914 11 10	—	463 11 10	—	—
D.—Travelling, &c., of Auditors	1,800	1,775 10 2	24 9 10	—	—	—
E.—Expenses in connection with International Congresses ...	157	78 5 7	78 14 5	—	—	—
F.—Inquiries ...	900	636 1 7	263 18 5	—	—	—
G.—Vaccine Lymph Supply ...	1,485	1,461 19 6	23 0 6	—	—	—
H.1.—Incidental Expenses ...	730	698 10 11	31 9 1	—	—	—
H.2.—Telegrams and Telephones	520	656 9 4	—	136 9 4	—	—
H.3.—Expenses under the Medical Practitioners Act, 1927 ...	300	156 15 0	143 5 0	—	—	—
H.4.—Repayments to Road Fund	9,347	9,347 0 0	—	—	—	—
H.5.—Expenses under the Dentists Act, 1928 :— Original ... Nil Supplementary £351	351	253 19 1	97 0 11	—	—	—
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) ...	24,651	24,647 15 1	3 4 11	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS GRANTS.				
K.—Child Welfare, Schools for Mothers, &c. ...	18,609	18,204 13 1	404 6 11	—
L.—Medical Treatment, &c., of School Children ...	3,000	3,235 17 0	—	235 17 0
M.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	7,000	6,577 10 8	422 9 4	—
N.—Welfare of the Blind ...	7,400	7,397 17 0	2 3 0	—
O.—Treatment of Tuberculosis	49,500	52,484 7 11	—	2,984 7 11
P.—Treatment of Venereal Diseases ...	7,000	6,999 11 2	8 10	—
HOUSING, &c., GRANTS.				
Q.—Grants to Local Authorities, &c., under Housing (Ireland) Act, 1919 ...	1,685	1,587 1 7	97 18 5	—
R.—Grants to Municipal Authorities under Government Housing Scheme ...	5,000	—	5,000 0 0	—
S.—Grants to Persons and Local Authorities building or reconstructing Dwelling Houses ...	175,095	175,095 0 0	—	—
GROSS TOTAL :— Original ... £419,416 Supplementary 10	419,426	415,205 17 1	8,040 9 0	3,820 6 1
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,220 2 11	
T.—Appropriations in Aid ...	14,860	15,910 15 8	Surplus of Appropriations in Aid realized. £1,050 15 8	
NET TOTAL :— Original ... £404,556 Supplementary 10	404,566	399,295 1 5	Total Surplus to be surrendered. £5,270 18 7	
Extra Receipts payable to Exchequer :—			Estimated.	Realized.
			£	£ s. d.
Receipts from County and County Borough Councils under Section 10 (3) of the Local Authorities (Combined Purchasing) Act, 1925 ...			1,000	4,167 17 11
Miscellaneous ...			—	47 1 4
			£1,000	£4,214 19 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings are attributable to the following causes :—

Salary of a temporary Inspector acting as Auditor was borne on Subhead C. ; a Medical Inspectorship was filled by a temporary appointment at a reduced salary ; an Assistant Engineering Inspector on loan to the Office of Works was definitively transferred ; three posts of Engineering Inspector (temporary) and one of Established Messenger which became vacant were not filled, and there was a fall in Bonus rate. These savings were partially offset by increases arising as follows : one General Inspector on loan to another Government Department and one acting as Local Government Commissioner reverted to duty in this Department ; a temporary Pharmacist was appointed ; and the scales of pay of Temporary Messengers and Porters were increased.

B. and D.—Close estimates.

C.—The excess is mainly due to the temporary transfer to the Audit Staff of a temporary Inspector having the necessary qualifications, the permanent Audit Staff being insufficient to cope with the work. The excess was sanctioned by Finance Minute S.60/8/29 of 25th March, 1929.

E.—The Medical Inspector nominated as delegate to the International Union against Tuberculosis was unable to attend and no substitute was available. The expenses of delegation to the Conferences of the National Association for Prevention of Tuberculosis and the Royal Sanitary Institute were not incurred, as the programme of the Public Health Congress held in Dublin in August, 1928, covered adequately the matters proposed for discussion at those Conferences. The savings thus accruing were diminished by the cost of delegation to the International Convention on Cancer in London, and to the Interchange for the study of problems of rural hygiene in Europe organized by the League of Nations.

F.—Expenditure was estimated as closely as practicable, being mainly dependent on the initiative of Local Bodies in promoting Health and Housing Improvement Schemes.

G. and H.1.—Close estimates.

H.2.—The estimate for telephones was framed in advance of the transfer of the entire staff to the Custom House, and was necessarily approximate. The excess was sanctioned by Finance Minute S.60/8/29 of 14th February, 1929.

H.3.—It was deemed necessary to provide for expenses of full attendance at three meetings of the Medical Registration Council, but the Council's business did not require more than two meetings and these were not fully attended. Provision was also necessary for cost of an election in the event of a casual vacancy arising among members of Council elected by vote of the general practitioners, and for legal expenses in the event of any cases requiring trial coming before the Council ; but neither contingency arose during the year.

H.5.—Provision was considered necessary for the cost of full attendance at ten meetings of the Dental Board, but only eight meetings were required for the discharge of business and these were not fully attended.

K.—Expenditure was estimated as closely as practicable.

L.—Expenditure was estimated as closely as practicable, the amount of grants being mainly dependent on the result of the Department's efforts to induce Local Authorities to put schemes into operation. The excess was sanctioned by Finance Minute S.60/8/29 of 25th March, 1929.

M.—Final instalments of Grants payable in respect of the preceding year were smaller in the aggregate than was anticipated, and in a few cases schemes proposed by Urban Authorities were subsequently abandoned.

O.—The excess is attributable to under-estimation on the part of Local Authorities generally of the growing cost of their schemes. The total number of cases dealt with under organized schemes amounted in 1928-29 to about 15,000, being an increase of 18 per cent. on the figure for 1926-27.

Q.—Expenditure was estimated as closely as practicable on the information available.

R.—The scheme to which the sum of £5,000 was allocated did not progress sufficiently to allow any payment to be made within the year owing to delays incidental to the compulsory acquisition of lands, etc.

T.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' salaries to be repaid by Local Bodies	4,000	4,891	2	6
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	700	708	8	3
(c) Fees for renewal of Licences to Private Lunatic Asylums	260	266	10	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of Roads Act, 1920	7,600	7,522	16	9
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Registrar to the General Nursing Council	2,300	2,287	8	2
(f) Receipts from lettings of certain Workhouse premises	—	234	10	0
	<u>£14,860</u>	<u>£15,910</u>	<u>15</u>	<u>8</u>

EXTRA REMUNERATION (exceeding £50).

An Executive Officer (£90–£350) received from the Vote for Temporary Commissions a sum of £65 as Secretary to the Inter-departmental Committee on the control, etc., of Road Traffic.

This Account includes a sum of £1,807, 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 £415, 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, 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.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR-GENERAL of BIRTHS, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	15,241	14,894 19 1	346 0 11	—
B.—Travelling Expenses ...	400	365 14 7	34 5 5	—
C.—Superintendent and District Registrars ...	5,130	4,913 17 3	216 2 9	—
D.—Legal Expenses ...	10	1 18 6	8 1 6	—
E.—Incidental Expenses ...	147	134 13 6	12 6 6	—
<i>Deduct :—</i>	20,928	20,311 2 11	616 17 1	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	350	—	350 0 0	—
GROSS TOTAL ...	20,578	20,311 2 11	266 17 1	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £266 17 1	
F.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £95 5 0	
Original ... £10,000	—	—	Total Surplus to be surrendered. £362 2 1	
Less Supplementary 650	9,350	9,445 5 0		
NET TOTAL :—				
Original ... £10,928	11,228	10,865 17 11		
Supplementary 300	—	—		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is accounted for principally by a decrease in staff, caused by the death of a Clerical Officer and the definitive transfer from the office of a Junior Executive Officer. Their places were not filled.
- B.—Surplus due to reduced expenditure on account of absence of Inspector of Registration on sick leave.

- C.—The saving is due mainly to a decrease in the amount of Fees and Incidental expenses payable to Superintendent Registrars. The former item depends 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. An accurate forecast of the number of such prosecutions cannot be made.
- E.—The expenditure consists of a large number of petty items for which it is difficult to estimate more accurately. Over £6 of the surplus is accounted for by reductions in the cost of messengers' uniforms and telephone services.
- F.—The fees for Searches and Certified Copies of Entries of Births, Deaths and Marriages, did not reach the amount anticipated, which was based on the experience of previous years.

The Account includes the sum of £369 9s. 2d., being the salary, etc., of one Junior Executive Officer seconded to other Departments during the financial year.

The Account of the Department of Local Government and Public Health includes a charge of £1,015 11s. 10d. for salaries, etc., of three officers on loan from that Department.

E. P. McCARRON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,

12th November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Expenses of the Maintenance of CRIMINAL LUNATICS in the DUNDRUM ASYLUM.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	12,716	12,300 4 4	415 15 8	—
B.—Victualling, &c.	3,716	3,360 11 8	355 8 4	—
C.—Uniforms, Clothing for Patients, &c.	740	736 6 11	3 13 1	—
D.—Medicines, Surgical Instruments, &c.	40	56 4 1	—	16 4 1
E.—Escort and Conveyance of Patients	30	7 10 11	22 9 1	—
F.—Allowances to Patients and Gratuities on Discharge	30	26 6 10	3 13 2	—
G.—Incidental Expenses	225	213 9 9	11 10 3	—
H.—Telegrams and Telephones ...	150	145 6 5	4 13 7	—
I.—Farm and Garden	395	394 14 6	5 6	—
GROSS TOTAL ...£	18,042	17,240 15 5	817 8 8	16 4 1
			Surplus of Gross Estimate over Expenditure. £801 4 7	
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Appropriations in Aid realized. £72 5 0	
J.—Appropriations in Aid ...	4,059	4,131 5 0	Total Surplus to be surrendered. £873 9 7	
NET TOTAL ...£	13,983	13,109 10 5		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer	10 0 0	7 18 1
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 to (1) Bonus on salaries being less than estimated owing to decrease in cost of living figure for part of year; (2) vacancies being filled up by new attendants on minimum salary.
- B.—Due to cost of rations being less than estimated. Also average number of patients being less than estimated.
- C.—Casual variation.
- D.—Due to payment of a fee to a Surgeon for an operation on a patient.
- E.—Due to number of transfers being less than estimated.
- F.—Casual variation.
- G.—Amount unexpended owing to supply of free tobacco from Customs and Excise Authorities.
- H.—Casual variation.
- I.—Casual variation.
- J.—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	...	...	...	846	691 6 8
Receipts from Farm and Garden	...	...	...	595	452 14 4
Repayment from Government of Northern Ireland	...	...	...	2,618	2,987 4 0
				£4,059	£4,131 5 0

T. I. CONSIDINE,
Accounting Officer.

26th September, 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.

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 1928 (including certain Grants in Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
CENTRAL ADMINISTRATION.						
A.—Salaries, Wages, and Allowances ...	77,785	73,114 8 11	4,670 11 1		—	
AA.—Actuary ...	80	170 0 0	—		90 0 0	
B.—Travelling ...	8,000	7,439 16 9	560 3 3		—	
C.—Insurance Stamps ...	400	57 2 2	342 17 10		—	
D.—Incidental Expenses ...	191	130 11 4	60 8 8		—	
E.—Telegrams—Telephones ...	325	458 15 7	—		133 15 7	
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1928.						
I. Statutory Contributions.						
F.1.—Medical and Sanatorium Benefits (Grants in Aid)	37,250	36,250 0 0	1,000 0 0		—	
F.2.—Sickness, Disablement, Maternity and Additional Benefits (Grants in Aid)	181,500	174,024 0 0	7,476 0 0		—	
II. Special Grants.						
G.—Expenses of Members of Insurance Committees...	235	235 0 0	—		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Medical Certification and District Medical Referees				
Original ... £36,750				
Supplementary 10				
	36,760	35,736 0 0	1,024 0 0	—
GROSS TOTAL :—				
Original ... £342,516				
Supplementary 10				
	342,526	327,615 14 9	15,134 0 10	223 15 7
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
J.—Appropriations in Aid	1,650	1,650 3 7	£14,910 5 3	
			Surplus of Appropriations in Aid realized.	
			3s. 7d.	
NET TOTAL :—			Total Surplus to be surrendered.	
Original ... £340,866			£14,910 8 10	
Supplementary 10				
	£ 340,876	325,965 11 2		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,620	3,543 9 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff remaining unfilled or filled by officers on loan from other Departments, and to reduction in cost of living Bonus.
- AA.—The excess is due to the charge in respect of work done for this Department by the British Government Actuary being heavier than was originally estimated by the Actuary. Sanction for excess is contained in Department of Finance minute of 19th June, 1929, S. 60/1/29.
- B.—Saving due to the fact that less travelling than anticipated was undertaken owing to vacancies in the outdoor staff.
- C.—The expenditure for the supply of Health Insurance Stamps was not so great as anticipated. Figures for the estimate are supplied by the Revenue Department.
- D.—Expenditure not so great as anticipated.
- E.—The excess is due to (1) a payment of £65 in respect of services performed in the Custom House prior to 31st March, 1928, to (2) an under-estimate of £38 in the rental of the Exchange lines, and to (3) an increase in the cost of the telephonists' services and in the amount paid for local calls. Sanction for the excess is contained in Department of Finance minute of 19th June, 1929, S. 60/1/29.
- F.1.—Contribution cards in respect of which this Grant is payable do not reach the Department for a considerable time after the period estimated for. From the information available in the year under review it was estimated that a sum of £1,000 had been overdrawn in previous years, and a corresponding adjustment was made.

F.2.—It is difficult to forecast so far in advance what benefit expenditure will amount to. In estimating for the year 1928-29, progressive increases in expenditure for previous years were borne in mind. Allowance had also to be made for an estimated reduction in expenditure as the result of the termination at the end of 1927 of the National Health Insurance (Prolongation of Insurance) Act, 1921.

H.—A saving on Medical Certification is mainly due to uncashed payable orders and sums due to deceased certifiers (awaiting probate). The expenditure on travelling and other expenses of the District Medical Referee scheme was not so great as was anticipated.

EXTRA RECEIPTS.

	£	s.	d.
Recoupment of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the Year 1927 ...	2,836	17	0
Refund by British Government of Pension Liability of permanent officers engaged in the administration of General Practitioner Treatment scheme for British ex-Service men in Year 1927-28	175	4	6
Expenses allowed to official witnesses (officers of the National Health Insurance Commission)	6	15	7
Cost of central administration for 1928 of :—			
Approved Societies (Officers) Guarantee Fund ...	£18	1	7
Exempt Persons Fund	63	3	0
Migratory Labourers Fund ... ..	...	...	6
Deposit Contributors Fund	363	16	4
	445	1	5
Refund of cost of Managers to Approved Societies :—			
No. 57	£58	19	10
No. 107	20	10	9
	79	10	7
TOTAL ...	£3,543	9	1

EXTRA REMUNERATION (exceeding £50).

A Divisional Inspector received an allowance of £50 for his services as Director of Broadcasting, and £22 1s. 0d. in professional fees from the Vote for Wireless Broadcasting.

A Higher Executive Officer received £50 from the Vote for the Office of the Minister for Finance, and £25 from the Vote for Temporary Commissions.

This Account includes a sum of £745 6s. 1d. in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of £1,367 4s. 8d., salaries, etc., of officers on loan to this Department.

J. A. GLYNN,
Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
7th December, 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.

HOSPITALS AND INFIRMARIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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, 1929.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Expenses of the OFFICE OF THE MINISTER FOR EDUCATION, including the Cost 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 ...	82,519	78,682 18 3	3,836 1 9	—
A. 2.—Travelling ...	340	200 3 4	139 16 8	—
A. 3.—Legal Expenses ...	768	694 7 6	73 12 6	—
A. 4.—Rent ...	166	165 8 6	11 6	—
A. 5.—Incidental Expenses ...	800	377 15 6	422 4 6	—
A. 6.—Telegrams and Telephones ...	515	481 10 10	33 9 2	—
A. X.—Committee on Technical terms in Irish ...	—	35 8 2	—	35 8 2
INSPECTION, ORGANIZATION, ETC.				
B. 1.—Salaries ...	66,591	61,781 19 3	4,809 0 9	—
B. 2.—Travelling and Incidental Expenses ...	22,600	19,597 4 4	3,002 15 8	—
Losses ...	—	7 17 0	—	7 17 0
GROSS TOTAL ...£	174,299	162,024 12 8	12,317 12 6	43 5 2
			Surplus of Gross Estimate over Expenditure. £12,274 7 4	
Deduct :—		Estimated.	Realized.	Surplus of Appropriations in Aid realized. £60 14 11
C.—Appropriations in Aid ...	287	347 14 11		
NET TOTAL ...£	174,012	161,676 17 9	Total Surplus to be surrendered. £12,335 2 3	

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ — 196 1 0

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 senior officers of the Department travelled to a less extent than was anticipated.
A.3.—Stamps on Deeds, etc., cost less than anticipated.
A.4.—Casual saving.

A.5.—The cost of advertisements and other incidental services was less than expected.

A.6.—Casual variations.

A.X.—This Subhead was raised to meet the cost of travelling and subsistence allowance of certain members of the Committee on Educational Terminology in Irish. Department of Finance letter S. 101/7/27, dated 5th December, 1928.

B.1.—Saving due to vacancies in staff and reduction in cost of living Bonus.

B.2.—Owing to vacancies in the staff of Inspectors, the cost of travelling and subsistence allowances was less than anticipated.

Losses.—Losses due to defalcations by an officer of the Department. See note to the Appropriation Account for Secondary Education (Vote 47).

C.—Appropriations in Aid.—The excess is due to the receipt of a sum of £65 in respect of services rendered by an officer of the Department for acting as Secretary to the Registration Council.

Owing to the Department of Posts and Telegraphs having vacated the Marlborough Street premises earlier than anticipated, a full year's rent was not received.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Rent of Premises occupied by Department of Posts and Telegraphs	105	100 12 11
Amount payable for services of Commercial Teacher	182	182 0 0
Amount payable in respect of services of an officer of the Department acting as Secretary to the Registration Council	—	65 0 0
Sundry	—	2 0
	<u>£287</u>	<u>£347 14 11</u>

EXTRA RECEIPTS.

These include a sum of £195, being recoupment by the Registration Council of portion of the salary of an officer who discharged the duties of Secretary to the Council during the three years ended 31st March, 1928, and £1 ls. 0d. allowed to an officer as Witness's fee in a law case in which he gave evidence.

EXTRA REMUNERATION (exceeding £50).

From this Vote one Lower Executive Officer received a gratuity of £100 for acting in a higher grade during the period from 20th September, 1926, to 31st July, 1928.

From the Vote for Secondary Education a Junior Inspector of Technical Instruction received £12 3s. 0d. for acting as Examiner at Secondary School Examinations. In addition he received £20 from the Vote for Primary Education, and £20 from the Vote for Technical Instruction for conducting Summer Courses.

This Account includes a sum of £700, approximately, for salaries of officers on loan to other Departments.

SEÓSAMH Ó NÉILL,

DEPARTMENT OF EDUCATION,

13th December, 1929.

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.

PRIMARY EDUCATION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 ...	69,118	68,655 15 2	462 4 10	—
A.2.—Prizes and Grants ...	1,050	925 10 0	124 10 0	—
A.3.—Preparatory Colleges ...	28,870	24,407 7 10	4,462 12 2	—
MODEL SCHOOLS, &c.				
B.1.—Central Model Schools ...	1,133	1,062 16 10	70 3 2	—
B.2.—Metropolitan, District, and Minor Model Schools, etc.	2,335	2,197 3 5	137 16 7	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation— Original £3,153,000 Supplementary 19,000	3,172,000	3,167,810 10 6	4,189 9 6	—
C.2.—Pupil Teachers, Monitors; and Travelling, etc., Expenses of Teachers and Monitors, etc., attending Annual Examinations, and cost of Examination for Candidates for Preparatory Colleges and Scholarships from Primary to Secondary Schools ...	5,780	5,630 18 4	149 1 8	—
C.3.—Expenses of Teachers attending Instructional Courses in Irish ...	25,000	24,238 3 4	761 16 8	—
C.4.—Retiring Gratuities ...	170	158 15 2	11 4 10	—

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.5.—Van and Boat Services and Incidentals ...	2,100	1,963 0 6	136 19 6	—
C.6.—Free Grants of School Requisites ...	300	70 15 6	229 4 6	—
C.7.—Evening Elementary Schools ...	11,000	8,998 4 4	2,001 15 8	—
C.8.—Junior Assistant Mistresses, Workmistresses, etc. ...	234,000	232,492 17 5	1,507 2 7	—
C.9.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-offices— Original ... £14,000 Supplementary 400	14,400	14,395 14 1	4 5 11	—
C.10.—Equipment Grants, etc.	1,000	182 16 4	817 3 8	—
C.11.—Teachers' Residences ...	3,400	2,764 6 4	635 13 8	—
D.—SUPERANNUATION, ETC., OF TEACHERS (GRANTS IN AID) ...	64,542	64,542 0 0	—	—
£ 3,636,198	3,620,496 15 1	15,701 4 11	—	—
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	6,500	—	6,500 0 0	—
GROSS TOTAL :— Original £3,616,798 Supplementary 12,900	3,629,698	3,620,496 15 1	9,201 4 11	—
Deduct :—			Surplus of Gross Estimate over Expenditure £9,201 4 11	
E.—Appropriations in Aid :— Original ... £5,630 Less Supplementary 950	Estimated. 4,680	Realized. 5,768 18 6	Surplus of Appropriations in Aid realized. £1,088 18 6	
NET TOTAL :— Original £3,611,168 Supplementary 13,850	£ 3,625,018	3,614,727 16 7	Total Surplus to be surrendered. £10,290 3 5	

Estimated.

Realized.

£

£

Extra Receipts payable to Exchequer ...

—

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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The saving was due to the fact that the estimated number of students in residence was slightly in excess of the actual number (382 men and 376 women, as against 380 men and 373 women). There were also certain deductions made from the grants in respect of absences of students in the course of the year.

Included in the payments under this Subhead is a sum of £329 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 minute of 28th March, 1927, No. F. 37/25/24). See also note relating to Extra Receipts.

- A.2.—The number of cases arising for payment of the £5 grant to Irish Colleges was less by 22 than was anticipated. There was a slight reduction in the amount of fees received from candidates for admission to training, and the amount expended on prizes to students had to be reduced accordingly.

- A.3.—The principal saving was in regard to the cost of supplies, in respect of which much more favourable contracts were secured than was anticipated. In addition, the new College at Furbough, which was expected to open on 2nd September, 1928, was not ready for occupation until 23rd October. There was also unavoidable delay in providing the additional accommodation for 16 new students, who were summoned to Coláiste Moibhí for the 1928-29 session. The saving was modified to the extent of £1,239, approximately, by reason of the fact that salaries for thirteen months fell to be paid within the year, and also to the extent of £1,286, approximately, owing to the opening of a new College at Mallow.

- B.1.—There was a saving owing to the retirement of the Headmaster of the Boys' School, as the rent allowance of £50 was not continued to his successor. The balance of the saving was due to decrease in the cost of living Bonus and other casual variations.

- B.2.—There was no expenditure for travelling expenses of teachers during the year.

A saving was effected in the cost of cleaning, etc., of certain Model Schools which were used in connection with the Summer Courses in Irish, the cost of this service for the period of the Course being charged to Subhead C.3.

The expenditure on School requisites was less than anticipated.

- C.1.—Casual variation. The expenditure under this Subhead includes £290, being grants paid to a Fosterage School.

- C.2.—The cost of Examinations was slightly less than anticipated.

- C.3.—The number of teachers attending the Summer Courses was somewhat less than expected.

- C.4.—A portion of the teacher's service was found to be inadmissible for the purpose of determining the amount of her gratuity.

- C.5.—There was an increase in the number of van and boat services, but not to the extent for which provision was made.

- C.6.—It is not possible to forecast the number of cases in which free grants of school requisites will fall to be made in any particular year.

- C.7.—There was an unexpected reduction in the number of Evening Schools in operation during the year.

- C.8. and C.9.—Casual variations.

- C.10.—The two hundred sets of indoor equipment ordered in 1928-29 were supplied too late for payment to be effected before 31st March, 1929.

- C.11.—Non-observance of the regulations led to the withholding of the payment in a number of cases, and in others, the grant was delayed pending inquiries.

E.—Fees from candidates for training and from candidate Junior Assistant Mistresses in respect of two years were brought to credit within the financial year 1928–29. Fewer students attended the Preparatory Colleges than was expected (*see* note to Subhead A.3.). As the rate of fee depends on the circumstances of the student, it is not possible to estimate with precision the receipts under this head.

In certain cases it was found necessary to sell live-stock and to replace them by more suitable animals.

The Miscellaneous Receipts were greater than anticipated owing to recovery of overpayments in prior years, and to refund by certain ex-teachers of the cost of their training.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees from Candidates for admission to Training Colleges	550	1,038 10 0
Fees from Preparatory College Students	4,600	3,665 19 2
Sales of Livestock, etc.	150	254 14 11
Refunds from Ministry of Education, Northern Ireland, in respect of training of sundry teachers trained in Saorstát Training Colleges and serving in schools in Northern Ireland	130	100 0 0
Miscellaneous Receipts :—		
Preparatory Colleges—Book Fees ...	200	257 10 0
Examination Fees (Candidate Junior Assistant Mistresses).		54 5 0
Sundry receipts		397 19 5
<i>Original</i>	£5,630	£5,768 18 6
<i>Less Supplementary</i>	950	—
	£4,680	£5,768 18 6

EXTRA RECEIPTS.—Amount received from the Ministry of Education, Northern Ireland, in respect of 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 F. 37/25/24, of 28th March, 1927).

EXTRA REMUNERATION (exceeding £50).

B.1.—The Medical Attendant, Central Model Schools, who received £40 under the Sub-head, received in addition, £450 as Assistant Medical Officer, Mountjoy Prison, from the Vote for Prisons.

SEÓSAMH Ó NÉILL,

Accounting Officer.

DEPARTMENT OF EDUCATION,
17th January, 1930.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1928-29.

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	*250 0 0	630
	£10,214 2 1	*£250 0 0	1,020

*Of the £300 5 per cent. Compensation Stock held in 1927-28, £50 was automatically redeemed in 1928-29.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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):— Original ... £155,000 Supplementary 10,460	165,460	164,199 16 0	1,260 4 0	—
A.2.—Laboratory Grants for Day Secondary Schools	14,050	13,628 12 0	421 8 0	—
A.3.—Grant for Irish and Bilingual Schools:— Original ... £3,000 Supplementary 230	3,230	3,021 0 6	208 19 6	—
A.4.—Bonus for Choirs and Orchestras ...	1,000	958 7 2	41 12 10	—
B.—Increments of Salaries Grant:— Original ... £121,000 Supplementary 1,250	122,250	121,789 13 4	460 6 8	—
C.—Examinations ...	6,500	6,047 18 0	452 2 0	—
D.—Scholarships ...	4,500	4,220 0 0	280 0 0	—
E.—Summer Courses of Instruction for Secondary Teachers ...	3,800	3,349 14 1	450 5 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
F.—Grant towards publication of Irish Text Books ...	4,000	1,205 19 11	2,794 0 1	—
Losses ...	—	794 5 2	—	794 5 2
	£ 324,790	319,215 6 2	6,368 19 0	794 5 2
Deduct :—				
Anticipated Savings on various Subheads. (See Supplementary Estimate)	2,440	—	2,440 0 0	—
GROSS TOTAL :—				
Original ... £312,850				
Supplementary 9,500	£ 322,350	319,215 6 2	3,928 19 0	794 5 2
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,134 13 10	
G.—Appropriations in Aid ...	36,450	37,103 19 5	Surplus of Appropriations in Aid realized. £653 19 5	
NET TOTAL :—			Total Surplus to be surrendered. £3,788 13 3	
Original ... £276,400				
Supplementary 9,500	£ 285,900	282,111 6 9		

Estimated.	Realized.
£	£ s. d.

Extra Receipts payable to Exchequer :—

Sale of Irish Text Books by Stationery Office	...	750	603 7 0
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EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The number of eligible pupils was less than anticipated.

A.2.—The saving was due to a reduction in the number of pupils at the classes in Experimental Science, Drawing and Manual Instruction.

A.3.—The number of eligible pupils was less than anticipated.

A.4.—Casual variation.

B.—Casual variation.

C.—The saving was effected mainly by the amalgamation of Examination Centres.

D.—The saving represents the value of Scholarships relinquished through students becoming ineligible to hold them.

E.—The number of teachers who availed of the Courses was not as large as anticipated.

F.—It was not found possible to complete the printing and publication of several books before the end of the financial year.

Losses.—Loss due to defalcation by an officer. The officer was dismissed and a warrant issued for his arrest, but it has not yet been executed. Salary amounting to £66 5s. 11d. due to the officer has been withheld. (Department of Finance letter E. 48/2/28).

G.—Owing to the final date for receiving Examination Fees having been extended, the Fees proper to two years' examinations fall to be credited to this year's Account.

APPROPRIATIONS IN AID.

	Estimated.	Realized.		
	£	£	s.	d.
Repayment of Advances and Examination Fees of Students, etc.	1,060	1,698	1	7
Sum payable out of Local Taxation (Customs and Excise) Duties	35,390	35,390	14	10
Sales of Publications	—	5	13	9
Refund of overpayments made in prior years	—	9	9	3
	<u>£36,450</u>	<u>£37,103</u>	<u>19</u>	<u>5</u>

W. F. BUTLER,

Accounting Officer.

1 Hume Street, Dublin.
13th December, 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.

TECHNICAL INSTRUCTION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Expenses connected with TECHNICAL INSTRUCTION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Trade and Industrial Scholarships ...	900	871 16 10	28 3 2	—
B.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	63,464	61,316 12 7	2,147 7 5	—
C.—Grants to Local Committees of Technical Instruction ...	41,955	40,955 3 6	999 16 6	—
D.—Miscellaneous Technical Instruction Services	7,307	7,901 3 9	—	594 3 9
E.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	71,780	69,203 5 9	2,576 14 3	—
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	380	288 2 9	91 17 3	—
G.—Grants to Day Trades Preparatory Schools...	5,675	5,432 9 3	242 10 9	—
H.—Examinations in Courses of Instruction conducted in Technical Schools ...	810	819 11 1	—	9 11 1
GROSS TOTAL ...£	192,271	186,788 5 6	6,086 9 4	603 14 10
<i>Deduct :—</i>		Estimated.	Surplus of Gross Estimate over Expenditure. £5,482 14 6	
1.—Appropriations in Aid ...	43,220	43,377 9 11	Surplus of Appropriations in Aid realized. £157 9 11	
NET TOTAL ...£	149,051	143,410 15 7	Total Surplus to be surrendered. £5,640 4 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	100 4 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Casual variation.
- B.—Savings due to fall in the cost of living Bonus and to the non-appointment of several teachers for whom provision had been made.
- C.—The full amount of the grants allocated was not paid owing to the non-payment of the rate contribution to a Technical Instruction Committee.
- D.—The number of students attending Summer Courses was considerably greater than anticipated. (Excess approved in Department of Finance minute S. 60/24/28 of 15th June, 1928).
- E.—There was an unexpected falling-off in the attendances at classes during the year.
- F.—The number of schools earning grants was less than anticipated.
- G.—Saving due to fall in the attendance of pupils at the Day Trades Preparatory Schools.
- H.—Casual variation. (Excess sanctioned in Department of Finance minute S. 60/29/29 of 24th August, 1929).
- I.—Excess due to the large increase in the number of students presenting themselves for Examination; and to a refund of £91 19s. 5d. overpaid in previous years.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Fees of Candidates for Examinations ...	460	539 17 6
Fees from Irish Training School of Domestic Economy (£600), and from Killarney School of Housewifery (£150) ...	750	730 4 0
Receipts from Church Temporalities Fund ...	42,000	42,000 0 0
Miscellaneous Receipts ...	10	107 8 5
	<u>£43,220</u>	<u>£43,377 9 11</u>

EXTRA RECEIPTS.—Sums received in respect of equipment supplied to certain Technical Instruction Committees. (Department of Finance minutes S. 24/14/24 of 16th May, 1928, and 24th October, 1928).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education).
13th December, 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.

SCIENCE AND ART.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the INSTITUTIONS OF SCIENCE AND ART IN DUBLIN, including sundry Grants in Aid.

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 ...	29,366	23,852 0 6	5,513 19 6		—	
A. 2.—Travelling ...	130	114 4 5	15 15 7		—	
A. 3.—Incidental Expenses ...	150	186 17 0	—		36 17 0	
A. 4.—Telegrams and Telephones ...	164	160 18 1	3 1 11		—	
NATIONAL MUSEUM.						
A. 5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—		—	
A. 6.—Fittings, Materials, etc.	200	214 3 10	—		14 3 10	
AA. 6.—Removal of Casts, etc.	—	408 2 6	—		408 2 6	
NATIONAL LIBRARY.						
A. 7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—		—	
SCHOOL OF ART.						
A. 8.—Accessories, Models, and Materials ...	350	366 19 11	—		16 19 11	
A. 9.—Scholarships, Prizes, etc.	318	344 5 3	—		26 5 3	
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	34,278	29,247 11 6	5,532 17 0		502 8 6	

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.1.—Publications and Plays in Irish (Grant in Aid)	2,400	2,400 0 0	—	—
C.2.—An Comhar Dramíochta (Grant in Aid) ...	1,200	1,200 0 0	—	—
D.—Preparation of Records of Irish Speech (Grant in Aid) (Revote) ...	500	500 0 0	—	—
GROSS TOTAL ...£	38,378	33,347 11 6	5,532 17 0	502 8 6
			Surplus of Gross Estimate over Expenditure. £5,030 8 6	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	320	442 12 1		Surplus of Appropriations in Aid realized. £122 12 1
NET TOTAL ...£	38,058	32,904 19 5		Total Surplus to be surrendered. £5,153 0 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	21 4 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Savings due to the large number of vacancies in the staffs of the Science and Art Institutions, and to the fall in the cost of living Bonus.

A.2.—The provision for the travelling of officers of the National Library and the School of Art was not required to the fullest extent during the year.

A.3.—The cost of this service was under-estimated. The expenditure on uniforms during the year was greater than anticipated.

A.4.—Casual saving.

A.6.—Excess caused by the extra amount of timber and other materials required. (Department of Finance minute S. 60/19/29, of 26th August, 1929).

A.A.6.—This Subhead was raised to account for the expenditure incurred in the removal of casts from the National Museum. (Department of Finance minute S. 18/3/28 of 25th June, 1929).

A.8.—Casual variation. Excess approved. (Department of Finance minute S. 60/19/29 of 26th August, 1929).

A.9.—Excess due to a larger number of pupils qualifying for prizes in the Metropolitan School of Art than was anticipated, and to an additional instalment of maintenance allowance which fell due to be paid within the year. (Department of Finance minute S. 60/19/29 of 26th August, 1929).

E.—Increase due to the number of students attending the Metropolitan School of Art being greater than was anticipated.

APPROPRIATIONS IN AID.

						Estimated.	Realized.		
						£	£	s.	d.
Fees for Tuition in School of Art	...	...	...	...	...	300	413	0	6
Sundry Receipts	...	...	...	...	...	20	29	11	7
						<u>£320</u>	<u>£442</u>	<u>12</u>	<u>1</u>

EXTRA RECEIPTS.—Amount received by the Stationery Office from sales of Publications in Irish (*see* Subhead C.1.).

EXTRA REMUNERATION (exceeding £50).

From the Vote for Technical Instruction the Headmaster, School of Art, received £23 19s. 0d. for acting as Examiner at Technical School Examinations. He also received £33 5s. 0d. from the Ministry of Education, Northern Ireland, for acting as Examiner under that Ministry.

From the Vote for Technical Instruction a Teacher in the School of Art received £32 for acting as Examiner at Technical School Examinations, and £20 for assisting at Summer Courses. He also received £47 4s. 3d. from the Vote for Secondary Education for acting as Examiner at Secondary School Examinations.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
13th December, 1929.

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., 1928-29.

		Purchase of Specimens for National Museum	Purchase of Books for National Library	Publications and Plays in Irish
		£ s. d.	£ s. d.	£ s. d.
Balances on 1st April, 1928	...	1,305 7 7	39 3 10	2,442 14 7
Grants in Aid, 1928-29	... ..	1,000 0 0	2,600 0 0	2,400 0 0
		2,305 7 7	2,639 3 10	4,842 14 7
Expenditure, 1928-29	... ..	1,028 13 6	2,515 7 4	1,505 4 6
Balances on 31st March, 1929	...£	1,276 14 1	123 16 6	3,337 10 1

STATEMENT OF SECURITIES held on 31st March, 1929, 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, 1929, compared with the Sum Granted, for Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (8 Edw. 7, c. 67; No. 17 of 1926).

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 ...	2,955	3,088 19 6	—	133 19 6
B.—Travelling Expenses ...	360	257 1 6	102 18 6	—
C.—Incidental Expenses ...	120	131 11 9	—	11 11 9
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories	2,424	2,329 2 2	94 17 10	—
E.—Maintenance in Industrial Schools ...	114,888	114,742 14 4	145 5 8	—
F.—Places of Detention ...	486	562 0 1	—	76 0 1
GROSS TOTAL ...	£ 121,233	121,111 9 4	343 2 0	221 11 4
			Surplus of Gross Estimate over Expenditure. £121 10 8	
			—	
<i>Deduct :—</i>			Surplus of Appropriations in Aid realized. £680 16 5	
G.—Appropriations in Aid ...	4,000	4,680 16 5		
			—	
NET TOTAL ...	£ 117,233	116,430 12 11	Total Surplus to be surrendered. £802 7 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess is due to employment of messenger from 27th August, 1928, and of a cleaner from 17th November, 1928 (Department of Finance letters E. 111/14/28 of 22nd August, 1928, and E. 111/14/28 of 13th November, 1928, respectively refer)—modified by variation in Bonus—and to increase in commission paid to parental money collectors on collections larger than were estimated for. (See Subhead G.)

B. and C.—Expenditure under these Subheads cannot be accurately estimated. The prolonged illness of the Inspector contributed to savings in Subhead B.

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.	115	111
E.	5,870	5,866
F.	4	6.5

Part of excess in Subhead F. is due to increase of 2s. per week, plus Bonus from 1st January, 1928, granted to the attendant at Summerhill Place of Detention. (Department of Finance circular 17/28 of 28th April, 1928, and letter E. 109/14/28 of 10th May, 1928).

G.—The amount of parental money collected and the allowances received from British Ministry of Pensions were larger than was expected.

EXTRA REMUNERATION (exceeding £50).

The two Collectors of parental money, Dublin, received pensions of £75 and £58 0s. 8d. respectively, from the Vote for Superannuation and Retired Allowances. 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),
13th December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the NATIONAL GALLERY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages ...				
<i>Original</i> ... £2,570				
<i>Supplementary</i> 112				
	2,682	2,672 12 6	9 7 6	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling ...	150	150 0 0	—	—
D.—Incidental Expenses ...	385	322 9 5	62 10 7	—
TOTAL :—				
<i>Original</i> ... £4,105				
<i>Supplementary</i> 112				
—£	4,217	4,145 1 11		—
Surplus to be surrendered ...		£ 71 18 1		
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			3	2 18 8

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—Cannot be accurately estimated.

THOMAS BODKIN,

Director and Accounting Officer.

NATIONAL GALLERY,

16th December, 1929.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1927-28 ...	319	19	6
Grant in Aid, 1928-29 ...	1,000	0	0
	1,319	19	6
Expended, 1928-29 ...	1,225	0	0
Balance to 1929-30 ...	£94	19	6

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.

AGRICULTURE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LANDS AND AGRICULTURE, and of certain Services administered by that Office, including sundry Grants in Aid.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
A.—Salaries, Wages, and Allowances	113,736	107,322 12 11	6,413	7	1	—	—	—
B.—Travelling	11,500	11,334 18 4	165	1	8	—	—	—
C.—Incidental Expenses	370	273 9 2	96	10	10	—	—	—
D.—Telegrams and Telephones	1,373	1,618 11 9	—	—	—	245	11	9
RESEARCH WORK.								
E.1.—Technical and Advisory Work in Agriculture ...	6,636	6,326 2 0	309	18	0	—	—	—
E.2.—Veterinary Research ...	2,897	2,325 2 4	571	17	8	—	—	—
E.3.—Subscriptions, etc., to International and other Research Organizations	1,305	869 14 10	435	5	2	—	—	—
E.4.—Special Investigations, Inquiries and Reports ...	1,676	1,222 18 5	453	1	7	—	—	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.								
F.1.—Agricultural Schools and Farms	31,921	31,525 0 5	395	19	7	—	—	—
F.2.—Grants to Private Agricultural Schools, etc. ...	10,728	10,953 13 8	—	—	—	225	13	8
F.3.—Veterinary College ...	5,694	4,916 15 4	777	4	8	—	—	—
F.4.—Scholarships in Agriculture, etc.	1,350	1,112 18 1	237	1	11	—	—	—
F.5.—University College, Dublin: Faculty of General Agriculture	21,850	20,710 12 2	1,139	7	10	—	—	—
F.6.—University College, Cork: Faculty of Dairy Science	38,050	23,128 3 3	14,921	16	9	—	—	—
G.1.—Improvement of Flax-Growing	2,626	2,651 8 9	—	—	—	25	8	9
G.2.—Improvement of Milk Production	30,083	27,640 7 2	2,442	12	10	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.3.—Improvement of Live Stock ...	9,250	7,638 15 4	1,611	4 8	—	—
H.1.—County Committees of Agriculture (General Grants) ...	50,500	45,908 2 9	4,591	17 3	—	—
H.2.—County Committees of Agriculture (Special Grants) ...	33,595	33,067 2 1	527	17 11	—	—
I.—Special Agricultural, etc., Schemes in Congested Districts— Original ... £36,975 Supplementary 1,885	38,860	35,388 2 4	3,471	17 8	—	—
J.—National Stud ...	5	—	5	0 0	—	—
K.1.—Agricultural Societies and Shows ...	1,466	1,334 10 10	131	9 2	—	—
K.2.—Contribution to Irish Agricultural Organization Society (Grant-in-Aid)...	8,500	8,500 0 0	—	—	—	—
L.—Botanic Gardens ...	9,520	8,901 7 8	618	12 4	—	—
M.1.—Miscellaneous Work ...	6,237	4,502 6 11	1,734	13 1	—	—
M.2.—Fees for Reports on Agricultural Conditions ...	740	718 6 8	21	13 4	—	—
M.3.—Printing of Special Departmental Publications	1,090	894 10 5	195	9 7	—	—
M.4.—Loans for Agricultural Purposes ...	38,000	29,545 16 9	8,454	3 3	—	—
M.5.—Loans to Co-operative Creamery Societies ...	35,000	34,105 0 0	895	0 0	—	—
M.6.—Purchase of Creameries, etc.— Original ... £45,000 Supplementary 21,700	66,700	62,195 7 3	4,504	12 9	—	—
M.7.—Purchase of Creameries, etc. (Re-Vote) Original ... Nil. Supplementary £303,487	303,487	303,487 0 0	—	—	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals Acts	9,579	14,019 9 3	—	—	4,440	9 3
N.2.—Bovine Tuberculosis Order, 1926 ...	5,000	4,998 16 2	1	3 10	—	—
N.3.—Horse Breeding Act, 1918	270	428 6 2	—	—	158	6 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in staff and fall in cost of living Bonus.
- B.—Casual saving.
- C.—The provision for the purchase of papers and periodicals was excessive (saving £62), and has since been reduced. Carriage of parcels and office incidentals, etc., cost less than expected (saving £32).
- D.—Excess on cost of telegrams (£202) was mainly due to the outbreak of Foot and Mouth Disease in the Spring of 1928, and the increase in telegraphic charges. The excess expenditure on telephones (£43) was caused by the payment during the year of arrears in respect of the telephonist's services. Department of Finance minute S. 64/24/29 of 10th September, 1929, sanctioned the excess.
- E.1.—Unfilled vacancies for Seed Enumerators saved about £90, and fall in Bonus about £40. Travelling expenses were over-estimated, and reduced provision has been made in subsequent years.
- E.2.—Research work was curtailed owing to assistance not being available.
- E.3.—Savings mainly due to non-payment of a proposed special supplementary contribution to the International Institute of Agriculture; the death of the Department's representative on the permanent Committee of that Institute; postponement of the proposed International Conference on Plant Protection; inability of one of the delegates to attend the International Dairying Congress; and the fact that witnesses from the Department were not required at the meetings of the Imperial Economic Committee held during the year.
- E.4.—Travelling expenses were lower than anticipated. The provision for miscellaneous investigations, which is a conjectural figure, exceeded the amount needed.
- F.1.—It was impossible to make a closer estimate.
- F.2.—The estimated saving of 10 per cent. on Capitation Grants, etc., was not fully realized, the amount short being £91. A change from quarterly to monthly payment of grants in the case of Ardagh Rural School of Domestic Economy, involved additional expenditure of £182 within the year. The excess on the Subhead was reduced by a saving of £47 on the provision for capital expenditure. The excess expenditure was sanctioned by Department of Finance (S. 60/24/29 of 18th September, 1929).
- F.3.—Savings due to a vacancy on the staff of Professors and fall in cost of living Bonus (£582). There was a saving of £178 on clinique. The number of animals received for treatment governs the expenditure on this item, and it is consequently difficult to estimate.
- F.4.—The number of scholarships awarded fell short of expectations.
- F.5.—Some minor posts were not filled.
- F.6.—Owing to delay in building the Creamery and Dairy Institute, capital expenditure was curtailed; certain posts in connection with the Creamery could not be filled, and a saving was made in the provision for the general expenses of the Creamery.
- G.1.—The excess was due to under-estimating the amount required for travelling expenses, and to an increase in the number of Flax Variety Plots laid down in the year. The excess was sanctioned by Department of Finance minute S. 60/24/29 of 1st January, 1930.
- G.2.—Savings mainly due to revised regulations making stricter conditions for qualifying for grants to Cow-Testing Associations (saving £578), and allowances to Supervisors (saving £1,860).
- G.3.—Sufficient suitable stallions and stock bulls were not procurable (saving £1,212). As fewer premium bulls and extra premium boars were located during the year, the cost of carriage of these animals was less than expected (saving £200). Not less than ten half-bred colts should have been purchased, but only seven were

found suitable (saving £419). The Irish Draught Stallions available were not of sufficient merit to warrant the expenditure of the full amount provided for premiums (saving £120). Inspections of Mare Shows cost £106, and inspection of progeny of Irish Draught Mares £119 more than expected.

H.1.—It was estimated that £4,000 would remain unpaid at 31st March, 1928, in respect of previous year's grants, but the actual balances unpaid at that date amounted to only about £1,711. Payment of grants amounting to £1,703 was deferred as the County Committee concerned had sufficient funds on hand. A few County Committees failed to qualify for a share of the supplemental grant (saving £550).

H.2.—Saving due to the inability of County Committees to secure a sufficient number of applicants in time to take up all the premiums for boars on offer.

I.—Changes in staff and the fall in cost of living Bonus account for a saving of £1,119. There were no catch crop plots in the Autumn of 1928, and, owing to a number of Assistant Overseers being engaged on other work, Spring plots could not be laid down in their districts (saving £1,247). The expenditure on supply of bulls was £584 less than expected. Savings of £364 on travelling expenses, and £153 on purchase of fencing material also occurred. Additional expenditure of £73 on the purchase of rams was sanctioned by Department of Finance (S. 90/34/27 of 5th July, 1929).

K.1.—A saving of £95 on the provision for the Department's Educational Exhibit is mainly due to a claim not maturing for payment within the year. The value of prizes awarded at shows was £37 less than the amount available.

L.—Savings mainly due to unfilled vacancies for an Assistant to the Keeper and a Plant Collector.

M.1.—About £624 in salaries and £520 in travelling expenses were saved mainly by unfilled vacancies. A saving of £120 on the provision for exhibiting Saorstát products in Great Britain is partly due to the number of exhibits staged being one less than proposed. There was no expenditure on the training of pupils in cheese-making (saving £40) as no instructor was available, and the proposed poultry-fattening courses could not be held (saving £141). A saving of £253 on Advertising and Publicity is partly due to the fact that a sum earmarked for advertisements in connection with the "National Mark for Butter" was not used.

M.2.—Casual saving due to reports not being furnished.

M.3.—The cost of publishing the Dairy Cattle Registers was less than anticipated, and only one number of the Journal was issued. The expenditure on leaflets was £196 over the provision.

M.4.—It is difficult to estimate accurately the amount required for loans to farmers. It was expected that the aggregate expenditure on loans for the purchase of bulls, agricultural implements and spraying machines would be maintained or increased.

M.5.—The estimate was as close as could be made.

M.6.—Some contemplated purchases could not be completed during the year.

M.7.—The sum charged against this Subhead was written off Exchequer Grants as a further balance surrendered for the year 1926–27. (Department of Finance minute F. 135/24/28 of 12th March, 1929).

N.1.—The excess was caused by the unexpected outbreak of Foot and Mouth Disease at Wexford, involving expenditure of £1,513; and a very serious recrudescence of Swine Fever, which entailed payment of about four times the normal amount of compensation for swine slaughtered (£2,841), and consequential expenditure on the cleansing and disinfection of premises, etc. The excess expenditure on the Subhead was sanctioned by Department of Finance (S. 60/24/29 of 26th October, 1929).

N.2.—Department of Finance sanctioned an *ex-gratia* payment of £5 from this Subhead in respect of the death of a cow from tuberculosis. (S. 90/16/28 of 6th December, 1928).

- N.3.—Owing to the retirement of a member of the permanent staff who formerly made these inspections, temporary assistance had to be employed. The excess was sanctioned in Department of Finance minute S. 90/21/26 of 26th November, 1929.
- N.4.—A saving of £629 in fees and travelling expenses is attributed to improved arrangements for inspections. Three meetings of the Consultative Council were provided for, but only two were held (saving £50). Incidental expenses are necessarily of a fluctuating nature and amounted to only a few pounds (saving £46).
- O.1.—Savings on salaries (£196) were due to a vacancy unfilled for part of the year; to the provision for temporary assistance not being fully utilized; and to the fall in cost of living Bonus. The Consultative Committee met only once during the year (saving £64). Travelling expenses of Inspectors were £88 more than expected.
- O.2.—Vacancies in the staff and fall in cost of living Bonus account for savings of £447. The other principal savings were £100 in respect of Arbitrators, as no arbitration cases arose; £432 due to fewer Surprise Butter Inspections being held; £200 owing to holding no meeting of the Consultative Council during the year; £146 due to the selection of fewer candidates for training as Creamery Managers, etc., and £142 in the provision for special experiments. Department of Finance sanctioned additional expenditure up to £550 on Laboratory equipment. (S. 90/3/25 of 8th December, 1928). The additional expenditure on equipment was £466.
- O.3.—Excess was due to the appointment for part of a year of two temporary officers for whom provision had not been made, and to the cost (£60) of purchasing 1 cwt. of "Arran Crest" seed potatoes. Excess sanctioned in Department of Finance minute S. 60/24/29 of 6th September, 1929.
- O.4.—There were fewer prosecutions than expected.
- O.5.—A vacancy remained unfilled and sampling work was curtailed.
- O.6.—No expenditure was necessary.
- O.7.—The provision made was a "token" only in respect of an outstanding claim. The excess was sanctioned in Department of Finance minute, S. 60/24/29 of 22nd February, 1929.
- LOSSES.—A sum of £21 stolen from the office of the Farm Manager at Munster Institute. (Department of Finance minute S. 90/6/28 of 18th September, 1928).

P.—APPROPRIATIONS IN AID.

—	Corresponding Debit Subhead.	Estimated.	Realized.	
		£	£	s. d.
Receipts from Seed Testing Fees, sale of pure line seed, etc.	E.1.	1,400	1,824	2 4
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	350	513	7 1
Receipts from Students' fees, sale of live stock, farm produce, rents, etc., viz:—				
Albert Agricultural College ...	F.1.	860	859	7 2
Athenry Agricultural Station ...	F.1.	5,100	6,389	5 1
Ballyhaise Agricultural Station ...	F.1.	4,400	5,010	15 1
Chantilly Stud Farm ...	F.1.	250	249	5 6
Clonakilty Agricultural Station ...	F.1.	3,350	3,979	5 4
Munster Institute	F.1.	3,800	4,418	9 10
Receipts from Students, and other fees : Veterinary College	F.3.	1,000	829	18 6

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from sale of produce of flax experimental plots ...	G.1.	70	97 15 0
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,735	2,476 6 2
Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ...	G.3.	1,100	893 13 5
Receipts from sale of seeds, manure, live stock, etc. ...	I.	5,061	5,581 8 2
Receipts from sale of fencing materials including fencing loans ...	I.	900	960 15 2
Receipts from sale of Saorstát agricultural products at Exhibitions and Fairs ...	M.1. (D)	500	636 5 6
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	37,000	37,042 7 9
Repayments of Loans advanced to Co-operative Creamery Societies ...	M.5.	3,500	4,145 19 11
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3.	900	1,087 14 9
Live Stock Breeding Act, 1925—Receipts from Licences, etc. ...	N.4.	2,400	4,089 18 6
Agricultural Produce (Eggs) Act, 1924—Receipts from Fees, etc. ...	O.1.	7,000	7,760 3 10
Dairy Produce Act, 1924—Receipts from Fees for Registration, etc. ...	O.2.	8,500	9,419 14 5
Receipts from fees for inspection of potatoes, etc. ...	O.3.	200	311 7 1
Miscellaneous Receipts ...	—	500	672 14 7
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
		£148,526	£157,900 0 2

The year was exceptional as regards the distribution of seeds from Ballinacurra Cereal Station, and receipts were consequently greater than anticipated (Subhead E.1).

Receipts from sale of live stock (Subhead E.2) account for the increase over the estimate in the case of the Veterinary Research Laboratory.

The increased receipts from Department's Agricultural Schools and Farms (Subhead F.1.) were mainly derived from increased sales of live stock.

Receipts for clinique and for students' fees (Subhead F.3.) were less than expected.

Sales of produce from flax experimental plots (Subhead G.1) realized slightly more than estimated.

The increased receipts from the sale and leasing of Dairy bulls (Subhead G.2) is accounted for by the fact that animals purchased in 1927-28 could not be distributed until this year.

As sufficient stock bulls and horses were not available for sale or leasing (Subhead G.3) receipts from this source were lower than anticipated.

Receipts from sales of seeds, manures and live stock (Subhead I.) were more than expected. Receipts from the sale of fencing material were also slightly over the estimate.

The excess in repayment of advances to Creamery Societies (Subhead M.5) was mainly due to a Society repaying an instalment of its loan before the due date.

Although the estimate of receipts from Stallion licences (Subhead N.3) was increased 50 per cent. over the previous year, the actual amount received was greater.

The apparent increase in the receipts in connection with the Live Stock Breeding Act (Subhead N.4) is mainly due to a change in the method of dealing with the refund of fees received in respect of applications for licences which are eventually refused. Formerly, fees which were received in the financial year and refunded in the interval between the close of the year and the closing of the account were deducted from the total sum received in the year. This procedure was found unsatisfactory and has been abandoned. The refunds are now deducted from the current year's receipts.

Owing to the increased export of eggs, receipts under the Agricultural Produce (Eggs) Act (Subhead O.1) exceeded expectations.

Increased exports of butter account for the additional receipts from the Dairy Produce Act (Subhead O.2).

Miscellaneous receipts are difficult to estimate.

Extra Receipts payable to the Exchequer.—These consist of receipts in connection with the disposal of creamery properties, viz. :—

	£	s.	d.
For transferred creameries and redundant milk supplies ...	17,702	13	11
Sales of redundant machinery	3,426	3	8
Sales of redundant buildings and properties	7,787	14	1
Surplus cash surrendered by a creamery	850	0	0

A sum of £13 13s. 4d. was received from the Agricultural Credit Corporation in respect of the pension liability of an officer taken over from the Department.

EXTRA REMUNERATION (exceeding £50).

Two Clerical Officers received sums of £89 7s. 0d. and £89 11s. 7d., respectively, as Clerks in Waiting, and for overtime.

The Keeper at the Botanic Gardens received an allowance of £50 in respect of evening lectures on Botany delivered at the Gardens.

One officer of this Department received an allowance of £99 9s. 2d. from the Vote for the Tariff Commission for acting as Tariff Commissioner.

A Junior Executive Officer on this Department's staff received £50 8s. 0d. from the Vote for Wireless Broadcasting.

This Account includes the sum of £19 0s. 8d. salary, etc., paid to an officer on loan to another Department.

The Accounts of other Departments include £414 1s. 10d. in respect of salaries, etc., of staff on loan to this Department.

The following sums were written off as irrecoverable with the sanction of the Minister for Finance, viz. :—

Reference.	Date.	Amount.		
—	—	£	s. d.	
S. 90/20/26 ...	19th September, 1928	6	0 0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
Do.	do.	6	0 0	do.
Do.	do.	4	0 0	Balance due for a boar sold.
Do.	do.	4	0 0	do.
Do.	13th November, 1928	4	0 0	do.
Do.	do.	7	9 4	do.
Do.	do.	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.	10	0 0	do.
Do.	10th July, 1929 ...	6	0 0	do.
Do.	do.	8	0 0	do.
Do.	do.	8	0 0	do.
Do.	do.	8	0 0	do.
Do.	do.	8	0 0	do.
Do.	do.	8	0 0	do.

A claim to a sum of £2 15s. 0d. under Section 13 of the Live Stock Breeding Act, 1925, was waived and the amount admitted as a charge on Subhead N.4. (Department of Finance minute S. 90/15/28 of 18th October, 1928).

F. J. MEYRICK,

Accounting Officer.

30th November, 1929.

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, 1929.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 1st April, 1928 ...	18,712 8 4	Purchase of Creameries	81,187 18 4
Transfer from Vote 52, Sub-head M.6. 	62,195 7 3		
Interest on Department's No. 1 interest-bearing Deposit Account 	280 2 9	Balance on 31st March, 1929 	<i>Nil.</i>
	* £81,187 18 4		£81,187 18 4

STATEMENT OF LOAN SECURITIES and Amounts repayable to the Department under Agreements, &c., on 31st March, 1929 (exclusive of sums due in respect of the sale of creameries and milk supplies).

	£ s. d.
For the purchase of Agricultural Implements, Repairs, etc., of Corn Mills	33,896 13 7
For the purchase of Bulls 	27,445 2 8
For the purchase of Stallions 	2,602 15 8
For the erection of Fencing 	1,417 13 9
For Fruit Growing 	45 12 0
Loans to Co-operative Creamery Societies 	53,727 18 5
Sundry purchases of Bulls under Special Scheme for Congested Districts (maximum sum payable) 	(a) 16,753 0 0
Cavan Central Co-operative Dairy and Agricultural Society, Ltd. Twenty-five fully paid £1 shares 	25 0 0
	£135,913 16 1

(a) Reducible, if certain conditions are complied with, to £5,470.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended
31st March, 1929.

	RECEIPTS.		PAYMENTS.		AMOUNT.	
	AMOUNT.				AMOUNT.	
	£	s. d.	£	s. d.	£	s. d.
Balance on 1st April, 1928 ...	...	...			2,011	12 0
Assessments on Local Authorities (57 & 58 Vict. c. 17, s. 71)	10,972	16 9	Recoupments to Local Authorities (57 & 58 Vict. c. 57, s. 72)	...	13,860	0 5
Proportion of Fines ...	...	...	Miscellaneous Expenses	...	17	15 9
Transfer from Oireachtas Vote 52, (Subhead N.2) in respect of part compensation for slaughter of tuberculous cattle	1,706	8 7				
Balance on 31st March, 1929	...	...			1,523	1 1
TOTAL ...	...	...	TOTAL ...	...	£15,400	17 3

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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.	£ d.
A.—Salaries, Wages, and Allowances	7,041	6,374 4 3	666 15 9	—
B.—General Administrative Expenses	1,150	675 8 1	474 11 11	—
C.1.—Acquisition of Land (Grant in Aid) ...	10,000	10,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc.	42,000	39,289 10 1	2,710 9 11	—
D.—Advances for Afforestation Purposes	500	226 17 5	273 2 7	—
E.—Forestry Education	150	11 1 0	138 19 0	—
F.—Agency and Advisory Services	10	—	10 0 0	—
GROSS TOTAL ...£	60,851	56,577 0 10	4,273 19 2	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £4,273 19 2	
	Estimated	Realized	Surplus of Appropriations in Aid realized. £1,536 7 9	
G.—Appropriations in Aid ...	3,000	4,536 7 9	Total Surplus to be surrendered. £5,810 6 11	
NET TOTAL ...£	57,851	52,040 13 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The absence of an officer on special leave without pay for part of the year, a vacancy in post of Inspector for more than half the year, and fall in cost of living Bonus are responsible for the savings.

B.—Travelling expenses were reduced by the above-mentioned absence and vacancy. The fact that contemplated advertising of timber for sale did not arise also contributed to the savings.

C.2.—The cost of all the labour necessary for the cultural operations possible during the year was below the provision. A larger proportion of seedlings and seeds than was expected was delivered within the financial year. More fencing work was required than had been anticipated.

D.—No local bodies initiated fresh tree-nursery schemes during the year, nor were grants made for the planting and preservation of woodlands.

E.—The proposed special course of instruction for Junior Foresters, etc., could not be arranged.

F.—No expenditure was necessary.

G.—Appropriations in Aid.—Rents received were much higher than estimated, and some unforeseen sales of timber were made.

NOTE.—Losses of material value £3 16s. 0d., and £6 18s. 2d. at the Department's forest properties were written off as irrecoverable. (Department of Finance minutes S. 86/2/26 of 24th April, 1928, and 29th April, 1929).

A debt of £21 due for timber supplied was written off as irrecoverable. (Department of Finance minute S. 86/5/26 of 17th October, 1928).

Tools to the value of £50 were received from the Department of Fisheries.

F. J. MEYRICK,

Accounting Officer.

30th November, 1929.

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 1928-29.

				£	s.	d.
Balance on 1st April, 1928	...	...	...	1,760	5	4
Grant in Aid, 1928-29	...	...	...	10,000	0	0
				11,760	5	4
Expenditure, 1928-29	...	...	...	4,715	12	11
Balance on 31st March, 1929	...	...	...	£7,044	12	5

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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; Nos. 27 and 42 of 1923, 25 of 1925, 11 of 1926, and 19 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ...	£ 243,901	£ s. d. 235,431 11 1	£ s. d. 8,469 8 11	£ s. d. —
B.—Travelling Expenses ...	34,000	34,151 15 10	—	151 15 10
C.—Incidental Expenses ...	700	1,000 6 0	—	300 6 0
D.—Office of Public Trustee	773	772 14 4	5 8	—
E.—Solicitor's Department, Salaries and Allowances ...	8,213	7,326 3 7	886 16 5	—
F.—Solicitor's Department, Incidental Expenses...	5,000	6,157 6 4	—	1,157 6 4
G.—Contribution towards Charge for Excess Stock	134,500	134,500 0 0	—	—
H.—Payment under Section 11 (7) of the Land Act, 1923 ...	10,000	12,059 18 8	—	2,059 18 8
I.—Improvement of Estates, etc. ...	323,200	226,718 17 0	96,481 3 0	—
J.—Advance to meet Deficiency of Income from Untenanted Land purchased under the Land Act, 1923 ...	25,000	10,908 7 7	14,091 12 5	—
K.—Payments under Sections 42 and 46, Land Act, 1927 ...	30,000	8,090 6 2	21,909 13 10	—
L.—Telegrams and Telephones	630	629 10 7	9 5	—
M.—Deficiencies on Realization by Government Departments of Land Bonds ...	2,500	295 2 1	2,204 17 11	—
N.—Loss on Unoccupied Holdings ...	100	—	100 0 0	—
Losses ...	—	110 2 11	—	110 2 11
GROSS TOTAL ...£	818,517	678,152 2 2	144,144 7 7	3,779 9 9
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £140,364 17 10	
O.—Appropriations in Aid ...	98,940	101,498 12 6	Surplus of Appropriations in Aid realized. £2,558 12 6	
NET TOTAL ...£	719,577	576,653 9 8	Total Surplus to be surrendered. £142,923 10 4	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	32,288 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus ; to vacancies created by retirements and deaths, and to a decrease in the number of temporary clerks employed, modified by payments of arrears to (late) Congested Districts Board outdoor staff on Assimilation, and increased amount paid in fees to Assessors.
- B.—Excess sanctioned by Department of Finance Minute S.60/31/29 of 9th November, 1929.
- C.—Excess due to expenses of Inspectors (Chainmen, etc.), and to expenditure on advertisements being greater than anticipated. Excess sanctioned by Department of Finance Minute S.60/31/29 of 9th November, 1929.
- D. and L.—Casual savings.
- E.—Saving due to vacancies created by death and retirement, and to fall in cost of living Bonus in second half of year.
- F.—Excess due to an increase in the number of Defaulters' Holdings put up for sale involving increased publication of Notices of Sales as required by Section 33 of the Land Act, 1927. Excess sanctioned by Department of Finance Minute S.60/31/29 of 9th November, 1929.
- H.—The expenditure is dependent on the amount of Advances made under the Land Act, 1923. The amount so advanced in the year was greater than anticipated when the estimate was framed owing to Section 2 of the Land Act, 1927, enabling unpaid Compounded Arrears of Rent to be added to purchase moneys of holdings, etc., thereby expediting the advance of the purchase moneys. Excess sanctioned by Department of Finance Minute S.60/31/29 of 9th November, 1929.
- I.—Saving due to the fact that owing to legal and other difficulties the acquisition and division of untenanted lands involving improvement expenditure did not proceed as rapidly as was anticipated when the estimate was framed.
- J.—Saving due to the collection of arrears from previous years and to increased income obtained from untenanted land.
- K.—The expenditure on this Subhead coming within the year was less than anticipated owing to proceedings not having reached the stage of obtaining the sanction of the Minister for Finance pursuant to section 42 of the Act of 1927 to enable the purchase moneys to be advanced within the year.
- M.—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.
- N.—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 :—
- (1) Department of Finance Minute S.98/3/27. " Losses by Theft "—a sum of £24 6s. 11d., amount misappropriated by two temporary clerks in Solicitor's Office.
 - (2) Department of Finance Minute S.98/2/28.—" Losses by Default "—£70 13s. 6d. Owing to clerical errors in the Land Commission, Installments of Annuities due by certain tenant purchasers could not be legally recovered from them. The amount includes the sum of £9 suspected to have been misappropriated by a temporary officer.
 - (3) Department of Finance Minute S.98/2/27. " Losses by Theft "—a sum of £15 2s. 6d. being the balance of a sum of £20 7s. 6d. embezzled by an ex-Storekeeper of Achill Store, of which £5 5s. 0d. was repaid by installments under a Court Order. The loss is nominal to the extent of £5 5s. 0d. unpaid wages.

O.—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 ...	3,000	4,057 (a)
Purchase Annuities receivable out of lands purchased out of (late) Congested Districts Board's funds	40,000	40,000
Repayment of (late) Congested Districts Board's loans	950	877
Deductions from Payment in lieu of Rent towards cost of Collection, Section 20 (4) Land Act, 1923	1,600	1,684
Miscellaneous	4,500	4,430
	2,140	3,701 (b)
	<u>£98,940</u>	<u>£101,499</u>

(a) Number of Defaulters' Holdings sold in year was greater than anticipated.

(b) Includes £2,293 recoupment from Shannon Development Fund and Department of Justice for services rendered by officers on loan.

	Realized.
	£ s. d.
Extra Receipts payable to Exchequer :—	
Interest earned on the balances of "Compounded Arrears," and "Payment in lieu of Rent," pending payment ...	2,465 7 6
Recoupment of expenditure under the Irish Land (Provision for Sailors and Soldiers) Act, 1919, received from the British Government in respect of the year ended 31st March, 1928	4,562 10 0
Receipt from Shannon Power Development Fund in respect of pension contribution on salaries of officers on loan, years 1925-26 to 1927-28	260 2 6
Repayment to Exchequer on account of Advance of £200,000 made in February, 1925, to finance Payments in lieu of Rent	25,000 0 0
	<u>£ 32,288 0 0</u>

NOTE.—Stores to the value of £619 7s. 1d. have been written off under Finance Sanction F.200/56/25 dated 10th July, 1929, in respect of Materials and Tools worn out or lost at various local Stores in the four years from 1923 to 1927.

EXTRA REMUNERATION (exceeding £50).

From this Vote (Subhead A) an Assistant Principal Clerk on loan from the Revenue Department received £58 8s. 6d., and one Higher Executive Officer on loan from the Department of Posts and Telegraphs received £83 12s. 3d.

From the Votes for Science and Art and Secondary Education, a Clerical Officer of this Department received £183 12s. 0d., and £25 4s. 0d. respectively, as part time teacher in School of Art, etc.

This Account includes the sum of £1,082 11s. 10d. in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include the sum of £3,932 14s. 3d. in respect of salaries, etc., of officers on loan to this Department.

JOHN T. DRENNAN,

IRISH LAND COMMISSION,

Accounting Officer.

30th November, 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.

ADVANCES TO AGRICULTURAL CREDIT SOCIETIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for ADVANCES TO AGRICULTURAL CREDIT SOCIETIES and for defraying Expenses incidental thereto.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advances to Agricultural Credit Societies and Expenses incidental thereto ...	20,000	9,234 0 0	10,766 0 0	—
TOTAL ...	£ 20,000	9,234 0 0		—
Surplus to be surrendered ...			£ 10,766 0 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	10,697 12 4

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

In view of the establishment of the Agricultural Credit Corporation advances in this year were limited to cases of Societies in which negotiations for State Advances under the Scheme had originated prior to 1928-29.

The Extra Receipts payable to the Exchequer were repayments made by Societies, viz. :—

	£	s.	d.
Repayment of Advances ...	10,400	4	8
Interest ...	297	7	8
	£10,697	12	4

NOTE.—The amount outstanding under Loan Agreements on 31st March, 1929, was £76,700 15s. 5d.

F. J. MEYRICK,

Accounting Officer.

30th November, 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.

INDUSTRY AND COMMERCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including the RATES ADVISORY COMMITTEE.

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 ...	104,114	101,165 12 8	2,948 7 4	—	—	—
B.—Travelling Expenses ...	3,150	2,323 1 5	826 18 7	—	—	—
C.—Incidental Expenses ...	850	477 13 6	372 6 6	—	—	—
D.—Telegrams and Telephones ...	1,160	1,080 2 8	79 17 4	—	—	—
E.—Fees to Certifying Surgeons, etc. ...	10	4 18 0	5 2 0	—	—	—
F.—Fees and Expenses of Medical Referees ...	300	321 18 0	—	—	21 18 0	—
G.—Special Services, Inquiries, etc. ...	177	251 15 7	—	—	74 15 7	—
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) ...	3,071	3,039 17 1	31 2 11	—	—	—
I.2.—Travelling and Incidental Expenses ...	550	355 17 1	194 2 11	—	—	—
I.1.—Gift from Saorstát Éireann to New International Labour Office at Geneva ...	450	—	450 0 0	—	—	—
J.—Industrial and Commercial Fairs and Exhibitions ...	500	—	500 0 0	—	—	—
K.—Minerals Exploration ...	1,000	—	1,000 0 0	—	—	—
L.—Industrial Investigations ...	300	—	300 0 0	—	—	—
L.L.—Cinematograph Films ...	500	—	500 0 0	—	—	—
N.—Losses and Compensation ...	—	3 5 0	—	—	3 5 0	—
GROSS TOTAL ...	£ 117,132	109,024 1 0	8,207 17 7	99 18 7		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,107 19 0			
Deduct :—			Surplus of Appropriations in Aid realized. £396 13 9			
M.—Appropriations in Aid ...	3,831	4,227 13 9	Total Surplus to be surrendered. £8,504 12 9			
NET TOTAL ...	£ 113,301	104,796 7 3				

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Fees received by Registrar of Friendly Societies ...	175	93	6	9
Recovery from Shannon Power Development Fund of Pension Liability of officers on loan ...	—	245	19	0
	£175	£339	5	9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) fall in cost of living Bonus, and (2) vacancies remaining unfilled.
- B.—There was a considerable saving in the cost of the travelling connected with the work of factory inspection.
- C.—Savings mainly due to (1) termination of services of Sorting Machine Expert earlier than was anticipated; (2) no expenditure in connection with examinations under Weights and Measures Acts.
- D.—This estimate was based on figures supplied by the Department of Posts and Telegraphs.
- E.—The estimate in this case is necessarily of a conjectural nature.
- F.—The estimate in this case is necessarily of a conjectural nature. Excess sanctioned by Department of Finance memorandum S. 60/10/29 of 16th February, 1929.
- G.—Excess mainly due to necessity for Delegation to Conference of International Institute of Statistics on which expenditure totalling £60 10s. 4d. was incurred, and in respect of which no provision was made in the Estimates. Sanctioned by Department of Finance memorandum S. 75/19/28 of 13th September, 1928. See also note (1) below.
- H.—No award was made.
- I.1.—Saving due to variation in rate of exchange.
- I.2.—No adviser was nominated to assist the delegate representing employers, nor were travelling expenses incurred in this delegate's case, as he was already at Geneva. The duration of the Conference was shorter than was anticipated.
- I.I.—The matter did not come to maturity during the year.
- J., K. and L.—No occasion for expenditure under these headings occurred.
- L.L.—Production of the official film had not reached the stage where any payment became due.
- N.—£2 compensation to an official for overcoat stolen on premises of the Department. Sanctioned by Department of Finance memorandum E. 68/11/28 of 21st September, 1928. £1 5s. 0d. compensation for damage to clothing of an official. Sanctioned by Department of Finance memorandum E. 68/4/28 of 2nd May, 1928.

	Estimated.	Realized.		
	£	£	s.	d.
M.—APPROPRIATIONS IN AID :—				
(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 ...	25	40	0	0
(b) Contributions and fees payable under Section 29 of the Electricity (Supply) Act, 1919 (9 and 10 Geo. 5, c. 100), and Section 7 of the Gas Regulation Act, 1920 (10 and 11 Geo. 5, c. 28), and Section 19 (2) of the Weights and Measures Act, 1889 ...	1,100	1,387	13	6

M.—APPROPRIATIONS IN AID—continued.

	Estimated.	Realized.
	£	£ s. d.
(c) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	100	68 3 5
(d) Repayment by Shannon Power Development Fund on account of salaries, etc., of officers on loan	2,431	2,477 14 6
(e) Receipts from Industrial and Commercial Fairs and Exhibitions	50	—
(f) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	125	254 2 4
	<u>£3,831</u>	<u>£4,227 13 9</u>

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

(b) The expense of administration of the Gas Regulation Act, 1920, and the Weights and Measures Act, 1889, was greater than was anticipated. This necessitated increased recoveries under this heading.

(c) The number of applications for Loans received was less than was anticipated.

(d) No more exact estimate was possible.

(e) See explanation under Subhead J. No part was taken in any Fairs or Exhibitions.

(f) Surplus due to (1) increased receipts for statistical information; (2) a recovery of £69 17s. 6d. from the Road Fund in connection with the census of traffic, and (3) recoveries from public bodies, etc., in respect of officers' travelling expenses.

This item includes £2 2s. 0d. in respect of the registration of private aircraft.

NOTES.

(1) Subhead G. of this Vote includes the sum of £18 18s. 6d., being the travelling expenses of a delegate other than a Government official on the International Advisory Committee on railway matters of common concern with Great Britain and Northern Ireland. Sanctioned by Department of Finance memorandum S. 99/7/28 of 20th April, 1928.

(2) This Account includes the sum of approximately £1,696 in respect of salaries, etc., of staff on loan to other Departments.

(3) The Accounts of other Departments include the sum of approximately £315 in respect of salaries, etc., of staff on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th December, 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.

RAILWAYS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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. ...	800	800 0 0	—	—
C.—Special Railway Undertakings ...	2,000	1,040 18 3	959 1 9	—
CC.—Payment to Great Southern Railways Company in connection with the absorption of the Arigna, Athy-Wolfhill, and Castlecomer Colliery Railways				
<i>Original</i> ...	Nil.			
<i>Supplementary</i> ...	£3,000			
	3,000	3,000 0 0	—	—
D.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 ...	27,360	27,359 14 0	6 0	—
DD.—Advance to the Londonderry and Lough Swilly Railway Company in respect of the working of the Letterkenny and Burtonport, Buncrana and Carnadonagh, and Letterkenny Railways				
<i>Original</i> ...	Nil.			
<i>Supplementary</i> ...	£5,000			
	5,000	5,000 0 0	—	—
E.—Payments in respect of Acquisition of Land for Colliery Railways ...	2,000	1,791 14 0	208 6 0	—
F.—Payments in respect of Steamer Services	1,500	1,303 16 11	196 3 1	—
	£ 90,348	88,984 3 2	1,363 16 10	—
<i>Deduct :—</i>				
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	500	—	500 0 0	—
GROSS TOTAL—				
<i>Original</i> ...	£82,348			
<i>Supplementary</i> ...	5,000			
<i>Do.</i> ...	2,500			
	89,848	88,984 3 2	863 16 10	—
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £863 16 10	
G.—Appropriations in Aid ...	30,212	30,212 10 0	Surplus of Appropriations in Aid realized. 10s. 0d.	
NET TOTAL—			Total Surplus to be surrendered. £864 6 10	
<i>Original</i> ...	£52,136			
<i>Supplementary</i> ...	5,000			
<i>Do.</i> ...	2,500			
	£ 59,636	58,771 13 2		
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	9,149 8 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

C.—Re-sleepering work on the Castlecomer Railway which had been anticipated as costing about £1,000 was not carried out.

E.—Saving represents claims which it was not possible to settle within the financial year.

F.—The reduction in the cost of working of the Sligo and Belmullet Steamer Service was greater than was anticipated.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,

15th November, 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.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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	7,175	6,834 16 1	340 3 11	—
B.—Travelling and Incidental Expenses	390	123 11 6	266 8 6	—
TOTAL	£ 7,565	6,958 7 7		—
Surplus to be surrendered			£ 606 12 5	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer :—				
(a) Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ... ..	...	...	3,700	3,640 10 7
(b) Fees ... ..	...	...	100	73 11 6
(c) Proportion of Salaries of Chairman, Members and Registrar of Railway Tribunal recovered in connection with their service on Rates Advisory Committee ...	...	...	—	197 8 0
			£3,800	£3,911 10 1

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 of staff during the year; (3) fall in cost of living Bonus.

B.—Expenditure on advertising and reporting was reduced owing to the suspension of the consideration of Standard Charges consequent on an appeal to the Supreme Court by the Great Southern Railways Company from a decision of the Tribunal. No sittings having been held away from Dublin no expenses for travelling were incurred.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY
AND COMMERCE,

11th November, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 ...	5,609	5,326 17 7	282 2 5	—
B.—Travelling and Incidental Expenses ...	428	276 18 0	151 2 0	—
BB.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
C.—Telegrams and Telephones	85	73 10 1	11 9 11	—
D.—Services in connection with Wrecks and Salvage ...	100	138 8 10	—	38 8 10
E.—Relief of Distressed Seamen	50	40 12 0	9 8 0	—
F.—Coast Life Saving Service	4,650	4,559 6 11	90 13 1	—
GROSS TOTAL ...£	10,932	10,415 13 5	554 15 5	38 8 10
			Surplus of Gross Estimate over Expenditure. £516 6 7	
			Surplus of Appropriations in Aid realized. £486 19 0	
Deduct :—	Estimated.	Realized.		
G.—Appropriations in Aid ...	4,117	4,603 19 0	Total Surplus to be surrendered.	
NET TOTAL ...£	6,815	5,811 14 5	£1,003 5 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancy on staff, fall in cost of living Bonus and to there being no occasion for calling in special technical assistance.

B.—The amount of travelling necessary was less than was anticipated.

BB.—No inquiries were held.

C.—Saving arose through the discontinuance of telephone service at an officer's private residence,

D.—An exact forecast of this service is impossible. Excess sanctioned by Department of Finance memorandum S.60/2/29, dated 20th July, 1929.

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

F.—The cost of certain telephone circuits was reduced. There was also a saving in minor incidentals.

G.—The surplus was due to (1) the number of emigrants medically examined being substantially the same as in the previous year, whereas a reduction had been anticipated; and (2) increased receipts from the sale of articles salvaged.

The amount realized, £4,603 19s. 0d., is made up as follows :—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc. :—						
Survey Fees	1,873	14	0			
Fees for examination of Masters, Mates, Engineers, etc.	90	8	6			
Fees for Medical Inspection of Emigrant Ships ...	857	0	0			
Contribution from Commissioners of Irish Lights in respect of Services of Senior Engineer Surveyor and Ship Surveyor ...	349	1	10			
				3,170	4	4
(b) Miscellaneous Receipts :—						
Sale of Forms	11	7	1			
Rent of Foreshores	42	12	8			
Mercantile Marine Office Fees	980	10	0			
Fines and Forfeitures	1	5	0			
Receipts on account of Wreck and Salvage :—						
(1) Sale of salvaged articles	350	17	6			
(2) Deposition Fees and Commission	22	16	6			
Miscellaneous	24	5	11			
				1,433	14	8
TOTAL	£4,603	19	0			

EXTRA REMUNERATION (exceeding £50).

From this Vote an Engineer Surveyor and a Ship Surveyor each receives an allowance of £100 per annum in respect of special work performed for the Commissioners of Irish Lights.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY
AND COMMERCE,
7th November, 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.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for 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 ...	98,590	89,961 7 5	8,628 12 7	—
B.—Travelling Expenses ...	1,250	1,023 17 7	226 2 5	—
C.—Incidental Expenses ...	750	861 0 5	—	111 0 5
D.—Telegrams and Telephones	1,011	911 2 2	99 17 10	—
E.—Umpire and Courts of Referees, Salaries, etc.	1,250	1,234 12 6	15 7 6	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	200	160 10 6	39 9 6	—
G.—Contributions to the Unemployment Fund and to Special Schemes ...	235,000	242,036 5 9	—	7,036 5 9
H.—Payments to Associations	350	272 9 1	77 10 11	—
I.—Advances to Workpeople for Fares ...	100	74 14 3	25 5 9	—
II.—Losses and Compensation	—	16 11 6	—	16 11 6
GROSS TOTAL ...£	338,501	336,552 11 2	9,112 6 6	7,163 17 8
Deduct :—			Surplus of Gross Estimate over Expenditure. £1,948 8 10	
J.—Appropriations in Aid ...	112,775	115,893 2 7	Surplus of Appropriations in Aid realized. £3,118 2 7	
NET TOTAL ...£	225,726	220,659 8 7	Total Surplus to be surrendered. £5,066 11 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	45 9 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus and to vacancies remaining unfilled, and to its being unnecessary to utilize the extra provision for temporary staff.
- B.—The Inspection of Local Offices was curtailed.
- C.—An exceptional number of postal payments of Unemployment Insurance Benefit occurred, involving increased poundage for postal orders. Excess sanctioned by Department of Finance memorandum S. 60/22/29, dated 8th October, 1929.
- D.—The estimate was based on figures provided by the Department of Posts and Telegraphs.
- E. and F.—These items are affected by the number of cases referred to the Courts. No more exact estimate was possible.
- G.—This item varies with the contribution income of the Unemployment Fund which cannot be exactly forecast. Excess sanctioned by Department of Finance memorandum S. 60/16/29, dated 20th July, 1929.
- H.—The number of claimants to Unemployment Benefit through Associations was less than was anticipated.
- I.—No more exact estimate was possible.

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 ...	4 0 8
(2) Sum misappropriated by a clerk formerly employed in a Local Office of the Department (Department of Finance memorandum S. 99/11/28, dated 19th April, 1929). Outstanding balance of salary amounting to 19s. 10d. was withheld ...	12 10 10
	<hr/> £16 11 6

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 ...	112,000	115,239 3 9
(b) Repayment of sums advanced to Workpeople ...	75	85 15 4
(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	18 16 5
(d) Repayment by Shannon Power Development Fund on account of salaries, etc., of officers on loan ...	675	549 7 1
	<hr/> £112,775	<hr/> £115,893 2 7

- (a) This item varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- (b) Excess due to repayment of advances outstanding in previous year.
- (c) Cannot be exactly forecast.
- (d) Deficiency follows reduction in number of officers on loan and fall in cost of living Bonus.

This Account includes a sum of approximately £1,057 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £172 in respect of salaries, etc., of staff on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th December, 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.

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FISHERIES, and of certain Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
A.—Salaries, Wages, and Allowances ...	£ 22,617	£ s. d. 23,147 13 0	£	s. d.	£	s. d.
B.—Travelling, &c. ...	2,300	1,916 3 4	383	16 8	—	—
C.—Incidental Expenses ...	300	164 4 7	135	15 5	—	—
D.—Telegrams and Telephones	200	212 13 10	—	—	12	13 10
E.—Fishery Development ...	24,520	17,101 7 5	7,418	12 7	—	—
F.—Rural Industries ...	24,790	15,065 14 6	9,724	5 6	—	—
G.—Sea Fishery Protection Service ...	8,000	7,606 17 10	393	2 2	—	—
H.—Contribution to the International Council for the Study of the Sea	630	346 3 3	283	16 9	—	—
I.—Minor Marine Works ...	2,500	1,093 14 7	1,406	5 5	—	—
K.—Losses ...	—	46 12 6	—	—	46	12 6
GROSS TOTAL ...£	85,857	66,701 4 10	19,745	14 6	589	19 4
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £19,155 15 2			
Deduct :—			Deficiency of Appropriation in Aid realized. £5,992 15 0			
J.—Appropriations in Aid ...	36,655	30,662 5 0	Net Surplus to be surrendered. £13,163 0 2			
NET TOTAL ...£	49,202	36,038 19 10				
			Estimated.		Realized.	
Extra Receipts payable to Exchequer :—			£		£ s. d.	
Miscellaneous ...	...	...	—		26 14 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Excess due to (1) creation of new post of Secretary to Department of Lands and Fisheries, and (2) additions to staff for Gaeltacht services, modified by savings resulting from vacancies in staff unfilled and reduction in cost of living Bonus. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance minute S. 60/15/29 of 5th April, 1929.

B.—The amount of travelling done in connection with Gaeltacht services proved less than anticipated. The non-filling of vacancies on the outdoor staff also resulted in savings under this Subhead.

C.—Saving due to advertising of by-laws being less than anticipated.

D.—Excess due to unforeseen increase made during the year in the charges for telegrams. Sanction to the excess being met out of savings on other Subheads of the Vote has been given in Department of Finance minute S. 60/15/29 of the 5th April, 1929.

E.—Savings due to (a) fewer loans applied for involving a saving of £2,700; (b) reduced demand for fishery requisites, resulting in a saving on purchases of fresh stocks of £1,200; (c) money not spent on putting boats in repair. These boats on Department's hands are only reconditioned according as they are about to be sold, saving £433; (d) provision for curing fish in cases of glut not required, saving £220; (e) postponement of certain structural alterations and repairs for maintenance, etc., to fishery stores and curing stations involving a saving of £580; (f) smaller grants to Boards of Fishery Conservators and Local Fishery Associations, saving £243; (g) work on fish hatcheries postponed to following year, saving £450; (h) assistance for organizing Fishermen's Associations not availed of, saving £1,100; (i) savings on sundry minor schemes, £650.

F.—Savings due mainly to (1) wages (£1,149) owing to unavoidable delays in the filling of certain vacancies for instructresses; (2) upkeep of premises (£1,529) owing to postponement by arrangement with Office of Public Works of the erection of new premises and the carrying out of structural alterations and repairs to existing ones; (3) purchase of raw materials (£6,064), the demand for knitted woollen goods being much below anticipations; (4) fewer knitting machines purchased; no loans for industrial purposes applied for; postage, etc., on finished work less than expected. These produced savings on the estimate amounting in the aggregate to £982.

G.—The cost of the annual overhaul of the Fishery Patrol boat, for which provision is made under this Subhead, proved less than anticipated.

H.—Payment of the second moiety (approximately £275) of the annual subscription to the Council was deferred until next financial year.

I.—When framing these Estimates it was expected that certain works which had been provided for in the previous year (1927-28) would not be completed before the close of that financial year, and provision was made for expenditure on these works accordingly. The works were, however, completed, and the grants were paid over before 31st March, 1928, leaving a surplus provision in the year 1928-29 of £575. In addition, work on a pier in Co. Mayo and harbour works in Co. Sligo, which it was anticipated would be in progress during the financial year 1928-29 was delayed, involving a saving of £1,750.

K.—Loss due to misappropriations by a Clerical Officer who has been dismissed, and is at present awaiting trial by the Circuit Court. (Department of Finance letter E. 76/2/29 of 5th November, 1929).

	Estimated.	Realized.
	£	£
J.—(1) Local Taxation (Customs and Excise Duties) Grant ...	10,650	10,650
(2) Repayment of Fishery Loans ...	7,000	6,876*
(3) Miscellaneous Receipts from Schemes of Fishery Development, etc. (Subhead E.) ...	6,095	4,695†
(4) Rural Industries: Miscellaneous Receipts, including repayments of Industrial Loans (Subhead F.) ...	12,910	8,441‡
Total ...	£36,655	£30,662

* Amount could not be more accurately estimated.

† The decrease was due largely to the sales of fishery requisites being less than anticipated, but this was set off by the consequential saving on purchases. (See note to Subhead E., Fishery Development).

‡ The demand for the products of the Industries Classes was again less than anticipated, but the decrease was more than set off by the savings on the purchase of raw materials. (See note to Subhead F., Rural Industries).

NOTES.

The total amount of arrears outstanding in respect of fishery and industrial loans on 31st March, 1929, was £128,697 8s. 11d.

Included in the expenditure under Subhead B., Travelling, etc., is the sum of £4 6s. 0d. for the expenses of a representative of the Department at the joint meeting of the Challenger Society and Representatives of the Marine Laboratories held at Conway on the 26th and 27th October, 1929. (Department of Finance letter S. 75/23/28 of 15th October, 1928).

Included in Subhead E., Fishery Development, under Grants to Boards of Conservators is the sum of £305 7s. 4d. for Law Costs incurred by a Board of Conservators in opposing an appeal against a conviction for an infringement of the Fishery Laws. (Department of Finance letter S. 27/32/28 of 22nd March, 1929).

Consequent on the dismantling of the Department's Galway Boatyard premises, goods valued at £50 were transferred to the Department of Agriculture. (Department of Finance letter S. 27/16/28 of 26th September, 1928).

A reduction of £456 17s. 4d. in the selling price of new nets and nets taken up from loan borrowers at the Department's store in Galway was authorized by Department of Finance letter S. 27/28/28 of 28th June, 1929.

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

	£	s.	d.
(1) Balance due in respect of the rent of £30 of a Fishery on the River Moy. The local State Solicitor reported that further proceedings would be useless (S. 27/3/29 of 20th February, 1929)	15	0	0
(2) Value of fish barrels found to be missing from stock stored at the Department's Galway boatyard premises (S. 27/16/28 of 18th September, 1928)	9	15	0
(3) Amount due by an American importer in respect of two experimental consignments of cured fish, the debt proving irrecoverable by reason of the consignee's death, and the insolvency of his estate (S. 27/15/27 of 9th August, 1928)	33	6	1

From the Vote for the Revenue Department, a Shorthand Typist received the sum of £65 8s. 0d. in respect of salary, etc., for the period during which she was on loan to this Department.

L. C. MORIARTY,

DEPARTMENT OF FISHERIES,

Accounting Officer.

23rd December, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS, and of certain other Services administered by that Office, including TELEPHONES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	1,464,315	1,400,626 1 5	63,688	18 7	—	—
AA.—Payment to other Administrations in respect of services rendered by Agency	5,500	5,110 11 10	389	8 2	—	—
B.—Travelling and Subsistence Allowances	11,150	9,875 15 1	1,274	4 11	—	—
BB.—International Conferences and Conventions ...	900	587 12 4	312	7 8	—	—
C.—Rent, Office Fittings, &c. ...	23,710	22,069 3 8	1,640	16 4	—	—
D.—Purchase of Sites, &c. (Postal and Telegraph Services only)	7,410	1,669 3 0	5,740	17 0	—	—
E.—Conveyance of Mails ...	356,980	322,353 7 4	34,626	12 8	—	—
F.—Railway Companies, &c., for services in connection with Telegrams	300	231 13 11	68	6 1	—	—
G.—Stores other than Engineering Materials ...	54,720	52,753 7 3	1,966	12 9	—	—
H.—Incidental Expenses, Law Charges, &c.	4,150	2,862 5 8	1,287	14 4	—	—
I.—Engineering Establishment ...	174,920	171,958 0 8	2,961	19 4	—	—
K.—Engineering Materials ...	60,315	58,537 19 7	1,777	0 5	—	—
L.—Engineering Contract Work, Maintenance by Railway Companies, &c.	36,285	16,069 9 1	20,215	10 11	—	—
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Acts, 1924 and 1927 ...	97,060	97,056 3 4	3	16 8	—	—
N.—Superannuation and other non-effective Charges ...	201,850	178,831 4 9	23,018	15 3	—	—
O.—Post Office Savings Bank ...	13,370	13,226 12 2	143	7 10	—	—
GROSS TOTAL ...£	2,512,935	2,353,818 11 1	159,116	8 11	—	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £159,116 8 11			
Deduct :—			Surplus of Appropriations in Aid realized. £36,188 4 1			
T.—Appropriations in Aid ...	87,380	123,568 4 1	Total Surplus to be surrendered. £195,304 13 0			
NET TOTAL ...£	2,425,555	2,230,250 7 0				

DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.1.—Headquarters Offices ...	118,150	112,383 12 8	5,766 7 4		—	
A.2.—Metropolitan Offices ...	403,690	382,072 16 6	21,617 3 6		—	
A.3.—Provincial Offices ...	85,955	854,692 1 8	31,262 18 4		—	
A.4.—Stores Branch ...	56,520	51,477 10 7	5,042 9 5		—	
TOTAL ...£	1,464,315	1,400,626 1 5	63,688 18 7		—	
Surplus ...			£63,688 18 7			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to a lower cost of living Bonus operating from 1st September, 1928, to 28th February, 1929, than that estimated for (£1,260), reductions in establishment, vacancies unfilled, and change in personnel in Secretary's Office (£1,280), to the employment in the Accountant's Office of staff whose wages were borne on Metropolitan Vote (£480), to decreased expenditure on staff employed on Dáil Bond work (£250), and to the employment of staff at lower rates than those estimated for, and vacancies unfilled in Accountant's Branch (£2,496).

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 saving was due to economies resulting from the application of a general policy of retrenchment (£12,117), to the non-filling of vacant positions owing to the fall in Telegraph Traffic (£5,000), and to a saving on Bonus estimated at £4,500, resulting from a lower cost of living figure operating from 1st September, 1928, to 28th February, 1929, than that estimated for.

A.3.—The saving was due to the operation of a general policy of retrenchment (£20,862), and to a saving on Bonus estimated at £10,400, resulting from a lower cost of living figure operating from 1st September, 1928, to 28th February, 1929, than that estimated for.

A.4.—The saving was due to:—

- A saving of £2,300 due to a reduction in Factory production.
- A saving of £1,840 on the cost of the labour it was estimated would be required for the handling of Engineering Stores.
- A saving of £1,000 on Bonus due to a lower cost of living figure operating from 1st September, 1928, to 28th February, 1929, than that estimated for.

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	5,110 11 10	389 8 2		—	

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, Northern Ireland, and foreign countries 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	11,150	9,875 15 1	1,274 4 11	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
This is a fluctuating item.

The saving was principally due to enforced suspension of travelling duty by Survey Staff owing to vacancies and pressure in the Secretary's Office (£400); to anticipated journeys in connection with opening of new Exchanges, supervision of manufacture of Watermarked Paper, and purchase of mechanical transport, not materialising (£290), and also to it not having been found necessary to incur the anticipated expense in travelling performed by the Travelling Staff attached to the various Provincial Offices (£482).

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	900	587 12 4	312 7 8	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to the Saorstát subscriptions to the Postal Telegraph and Radio Telegraph Bureaux being less than originally anticipated.

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. ...	23,710	22,069 3 8	1,640 16 4	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to certain authorized expenditure for Rent, which did not come under payment during the financial year (£770), and also an anticipated increase in expenditure on coal and electricity following the transfer of the Accountant's Branch to the new General Post Office building (£730) which did not fully materialise.

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Purchase of Sites, &c. (Postal and Telegraph Services only) ...	7,410	1,669 3 0	5,740 17 0	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to estimated expenditure in respect of sites at General Post Office, Dublin (£4,200), and Nenagh (£3,000) not materialising in the financial year, set off by unanticipated expenditure for lease of 99 Amiens Street, Dublin (£50), and purchase of Carrickmacross site (£1,400). The expenditure was authorized in Department of Finance letters S. 38/3/28 of 5th April, 1928; S. 38/2/28 of 16th February, 1928, and 16th March, 1928; S. 38/9/28 of 29th June, 1928.

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— Letter Mails ... £200,000 Parcel Mails ... 78,000	278,000	250,785 7 4	27,214 12 8	—
E.2.—Conveyance of Mails by Road ...	50,000	49,440 4 8	559 15 4	—
E.3.—Repayable advances to Officers of the Department of Posts and Telegraphs for the Purchase of Motor Cycles or Motor Cycle Combinations for the performance of their duties ...	100	93 4 0	6 16 0	—
E.4.—Packet Services at Home ...	850	692 8 9	157 11 3	—
E.5.—Packet Services, British, Foreign and Colonial ...	28,000	21,311 13 2	6,688 6 10	—
E.6.—Conveyance of Mails by Air (Foreign and Colonial) ...	30	30 9 5	—	9 5
TOTAL ...£	356,980	322,353 7 4	34,627 2 1	9 5
Surplus ...			£34,626 12 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- E.1.—The saving on Letter Mails was principally due to a provisional reduction in the payment to the Great Northern Railway Company (£8,732); re-assessment of the payment to the Great Southern Railways Company (£20,000), offset by an increase, with arrears, in the payment to the County Donegal Railway Company (£934). (Department of Finance letters S. 39/2/24 of 21st April, 1928, and 8th February, 1929, refer). An excess in Parcel Mails (£1,270) was due to increased Parcel Traffic.
- E.2.—The saving was due to introduction of further Departmental motor services, and to economies effected in road services and contracts.
- E.3.—The saving was due to the cost of the equipment provided for under the Subhead being slightly less than was anticipated.
- E.4.—The saving was due to economies effected in ferriage contracts and services (£130), and to a payment due not materialising in the financial year (£26).
- E.5.—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 (£5,000), and to the direct payments to steamship companies being less than estimated owing to revised arrangements between shipping companies and the British Post Office (£1,688).

SUBHEAD F.

Service	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 300	£ s. d. 231 13 11	£ s. d. 68 6 1	£ 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	£ 34,450	£ s. d. 32,838 13 11	£ s. d. 1,611 6 1	£ s. d. —
G.2.—Uniform Clothing ...	16,020	16,359 1 8	—	339 1 8
G.3.—Manufacture of Stamps, &c.	4,250	3,555 11 8	694 8 4	—
TOTAL ...£	54,720	52,753 7 3	2,305 14 5	339 1 8
Surplus ...			£1,966 12 9	

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,628.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The saving was due to the estimated payment to the British Administration for the Saorstát portion of the cost of mail bags on the Cross-Channel service being withheld pending an agreed settlement of the claim (£2,000); to general economy and the purchase of certain classes of stores, twine, date stamps, etc., at a price less than was estimated (£1,710), offset by unanticipated expenditure on mechanical transport (£2,100). (Department of Finance letter S. 39/2/29 of 16th March, 1929).
- G.2.—Deliveries of cloth provided for under contract were received more punctually than was anticipated when the estimate was prepared, and unanticipated payments approximating to the extent of the excess materialised during the financial year in consequence.
- G.3.—The saving was due to delay by contractors in deliveries of stamped stationery in consequence of which anticipated payments did not mature in the financial year (£450), and also paper was purchased at a price less than was anticipated (£230).

Apart from ordinary stocktaking discrepancies the losses of Postal Stores from Stock amounted to £4 2s. 7d. 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	136 14 5	113 5 7	—
H.2.—Losses by Default, Accident, &c.	2,500	1,655 8 9	844 11 3	—
H.3.—Incidental Expenses ...	1,400	1,070 2 6	329 17 6	—
TOTAL ...£	4,150	2,862 5 8	1,287 14 4	—
Surplus ...			£1,287	14 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—This is a fluctuating item. The fees payable to Counsel were less than anticipated.

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 £32 11s. 3d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The expenditure under this Subhead is of a fluctuating nature. The saving was mainly due to the payments of compensation to the public for accidents to persons or property being less than anticipated.

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

Losses by Raids:—	£	s.	d.
1 Case under £50	1	9	6
Deficiency in Accounts—Due to Cash and Postal Orders stolen from Rosslare Sub-Office, Wexford	53	17	10
„ „ Due to loss of remittance at Glenmore Sub-Office, Waterford	20	0	0
„ „ Due to defalcations at Straffan Sub-Office, Baile Atha Cliath	25	12	0
„ „ Due to defalcations at Ballylinan Sub-Office, Carlow	15	0	0
„ „ Due to defalcations at Donabate Sub-Office, Baile Atha Cliath	521	8	7
„ „ Due to cash shortage at Cahir	5	0	0
„ „ Due to defalcations at Laghey Sub-Office, Donegal	8	5	4
„ „ Due to shortage in remittance from Killarney to Scartaglen Sub-Office, Killarney	1	0	0
„ „ Due to fire at Swanlinbar Sub-Office, Cavan	1	18	11
Loss of cash from wages envelope at Priomh Oifig na dTelegrafa	3	17	7
Postage Stamps, Postage Due labels, and stamped stationery presented to the Argentine Post Office (Department of Finance letter S. 41/21/28 of 27th October, 1928)	6	0	
Miscellaneous losses under £1, involving suspicion of fraud or culpable negligence on the part of Post Office Servants	3	10	

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 overpayment of Wages, etc.		1	2			
Counter Losses	164	1	2			
Postal Orders	2	12	0			
Irrecoverable amounts of National Health and Unemployment Insurance Contributions	103	14	11			
Irrecoverable amounts of Customs Charges uncollected	8	9	4			
Postal Drafts	2	15	7			
Miscellaneous	3	11	1			
				285	5	3

Compensation for Loss of or Damage to Parcels and Insured

Letters:—

Loss:—Registered and Insured Parcels...	...	...	39	16	6
Unregistered and Uninsured Parcels	...	...	516	2	2

Total (Parcels)	555	18	8
Registered and Insured Letters	22	18	4

TOTAL (LOSS)	578	17	0
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Damage:—Registered and Insured Parcels	25	7	6
Unregistered and Uninsured Parcels	103	5	0

Total (Parcels)	128	12	6
Registered and Insured Letters	4	14	5

TOTAL (DAMAGE)	133	6	11
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TOTAL (LOSS AND DAMAGE)	712	3	11
--------------------------------	-----	-----	-----	---	----

TOTAL	£1,655	8	9
--------------	-----	-----	--------	---	---

The total number of Money Orders and Postal Orders issued during the year was over 4,706,900, amounting to a total sum of £6,733,641. The total number of parcels dealt with was about 6,159,420. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was about £17,323,150.

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	160,520	156,385 14 6	4,134	5 6	—	
I.2.—Travelling and Subsistence Allowances	14,400	15,572 6 2	—		1,172	6 2
TOTAL ...£	174,920	171,958 0 8	4,134	5 6	1,172	6 2
Surplus			£2,961 19 4			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

I.1.—The saving arises from the abandonment of certain Electric Light and Power Construction Works (£4,918) which could not be carried out within the financial year, and from the fall in the estimated cost of living figure (approximately £1,650), offset by unanticipated expenditure on Maintenance and Renewal Works (£2,434).

I.2.—The increase was due to unforeseen travelling in connection with the maintenance and renewal of the Telegraph and Telephone Systems.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	60,315	58,537 19 7	1,777	0 5	—	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The decrease was due to the postponement of projected works which could not be carried out during the financial year.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1928-29.

	£	s.	d.
Pedal cycle lost by lineman at Crown Alley, Dublin ...	5	17	3
Telephone lost by lineman while crossing from Haulbowline to Cork ...	2	5	6
Carbon electrodes broken in transit to Stores Branch ...	2	11	1
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief and Controller of Stores (18 cases) ...	7	9	6
TOTAL ...	£18	3	4

The total value of Stores handled during the year was £206,384.

Telephone apparatus to the value of £19 10s. 0d. which was destroyed by fire in Swanlinbar Post Office was written off in 1928-29. (Department of Finance letter S. 41/20/28 of 6th November, 1928, refers).

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. ...	8,000	6,298 10 0	1,701	10 0	—	
L.2.—Wayleaves ...	295	249 9 6	45	10 6	—	
L.3.—Contract Work ...	21,530	5,279 11 4	16,250	8 8	—	
L.4.—Rent, Rates on Wires, &c. ...	4,800	4,029 1 7	770	18 5	—	
L.5.—Incidental Expenses ...	1,661	212 16 8	1,447	3 4	—	
TOTAL ...	£36,285	16,069 9 1	20,215	10 11	—	

SURPLUS ... £20,215 10 11

Repayment Services. Expenditure in the Year. Total outstanding.

	£	£
Works executed for Railway Companies and others ...	9,021	3,137

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 three claims for Repayment Services amounting to £79 8s. 1d. were abandoned under the Secretary's authority, and claims amounting to £58 8s. 9d. against Electricity Undertakings for the protection of the Department's plant from power circuits were written off under the authority of the Department of Finance (Letter S. 40/18/28 of 10th October, 1928).

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- L.1.—This item provides for the Saorstát share of the cost of repairs to Anglo-Irish Submarine Cables, the precise extent of which cannot be accurately foreseen.
- L.2.—Provision was made for certain Wayleave expenditure in connection with Telephone Development work which it was subsequently not found necessary to incur.
- L.3.—Decrease was 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 (£400), and to anticipated payments for accommodation, which, owing to a change in plans, did not materialise (£371).
- L.5.—The decrease was due to a saving of £720 in the amount estimated for Technical and Automatic Telephone Classes, and £727 in the provision for making good accidental damage done 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 ACTS, 1924 AND 1927.

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	38,650	38,649 0 0	1	0 0	—	
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	58,410	58,407 3 4	2	16 8	—	
TOTAL ...£	97,060	97,056 3 4	3	16 8	—	
Surplus ...			£3 16 8			

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	35,350	45,057 7 4	—		9,707	7 4
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	88,000	64,031 8 3	23,968	11 9	—	
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921	24,000	—	24,000	0 0	—	
N.4.—Repayment to British Government in respect of Pensions awarded prior to 1st April, 1922	54,500	53,470 17 2	1,029	2 10	—	
N.5.—Agency Payments made in respect of pensions, compensation allowances and gratuities ...	—	16,271 12 0	—		16,271	12 0
TOTAL£	201,850	178,831 4 9	48,997	14 7	25,978	19 4
Surplus ...			£23,018 15 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.1.—The expenditure under this Subhead is of a fluctuating nature. The number of retirements, especially of higher paid officials, and of deaths in the financial year were abnormal.
- N.2. and 3.—The saving was due to the temporary suspension of retirements under the Treaty.
- N.4.—The saving was due to the number of deaths being greater than was anticipated.
- N.5.—Payments made on behalf of the British Government under the agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921. (Department of Finance letter F. 5/6/29 of 28th August, 1929, refers).

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
O.1.—Salaries, Wages and Allowances	£ 10,940	£ s. d. 10,501 3 8	£ s. d. 438 16 4	£ s. d. —
O.2.—Travelling	25	40 13 10	—	15 13 10
O.3.—Buildings, Furniture, Light, Heating, &c.	600	693 10 10	—	93 10 10
O.4.—Stationery, &c.	900	1,287 2 4	—	387 2 4
O.5.—Law Charges	10	10 4 9	—	4 9
O.6.—Losses by Default, Accident, &c.	800	613 15 6	186 4 6	—
O.7.—Incidental Expenses	20	8 1 1	11 13 11	—
O.8.—Rates, &c.	75	72 0 2	2 19 10	—
TOTAL£	13,370	13,226 12 2	639 19 7	496 11 9
Surplus ...			£143 7 10	

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, 1928, to 28th February, 1929, than was estimated for (£132); to a reduction in establishment (£77), and to economies effected by the employment of lower paid staff than was estimated for, and of Temporary Force in vacancies (£229).
- O.2.—The excess was caused by the amount of travelling in connection with Savings Bank irregularities in the Provinces being greater than anticipated.
- O.3.—The excess was mainly due to a claim of £49 received from the Office of Works for fuel supplied in the year 1926–27 which was not anticipated, and in addition to the usual yearly demand from the Office of Works for payment for gas and electricity, two further quarters' gas and electricity accounts (£34) in respect of supplies in the new G.P.O. premises occupied in July, 1928, fell due and were paid.
- O.4.—The excess was mainly due to certain claims for which provision was made in the previous year falling due for payment in the current financial year.
- O.6.—This is a variable item, and the anticipated expenditure did not materialise. A classified schedule of losses is appended.
- O.7.—The expenditure under this heading is necessarily of a fluctuating nature.

LOSSES BY DEFAULT—SAVINGS BANK.

PARTICULARS.	AMOUNT.
	£ s. d.
Losses not exceeding £1, involving suspicion of fraud or culpable negligence on the part of Post Office Servants. 2 cases	17 11
Losses not exceeding £1, and not involving suspicion of fraud or culpable negligence on the part of Post Office Servants. 2 cases	1 10 0
Fraudulent manipulation of various Savings Bank Accounts at Donabate Post Office	546 6 0
Loss due to a series of fraudulent withdrawals by a relative of depositor in account No. 225,150	65 1 7
TOTAL ...£	613 15 6

The total number of Savings Bank deposits and withdrawals during the year was over 708,400, and the total amount involved was approximately £2,214,900.

SUBHEAD T.—APPROPRIATIONS IN AID.

Service.	Estimated.	Realized.	Receipts compared with Estimate.	
			Less than Estimated.	More than Estimated.
	£	£ s. d.	£ s. d.	£ s. d.
Appropriations in Aid	87,380	123,568 4 1	—	36,188 4 1

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	28,000	22,006 17 1
T.2.—Void Money Orders	—	5,338 0 1
T.3.—Void Postal Orders	—	12,000 0 0
T.4.—Commission on Rates collected for County Councils	1,600	740 10 7
T.5.—Works for Railway Companies	875	2,021 9 11
T.6.—Sale of Engineering Stores	3,200	4,765 7 3
T.7.—Receipts from Savings Bank Funds	22,895	22,137 3 5
T.8.—Sale of Sites	—	—
T.9.—Rent of Post Office Premises Sub-let	4,860	5,064 15 2
T.10.—Receipts from British Administration for Excess Parcels Traffic	13,000	12,950 0 0
T.11.—Receipts from British Administration for Staffing of Wireless Stations	6,200	10,498 3 5
T.12.—Repayment of sums advanced to officers under Subhead E.3.	50	34 0 0
T.13.—Miscellaneous Receipts	6,700	26,011 17 2
TOTAL£	87,380	123,568 4 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The deficit was due to the reduction after the estimate was prepared of the rate of commission charged to British Government Departments for payment on their behalf of Army and Navy Allowances at Saorstát Post Offices.
- T.2.—The receipts under this heading represent the appropriation of outstanding Money Orders during the four years ended 31st March, 1926. (Department of Finance letter S. 41/13/28 of 7th September, 1928).
- T.3.—The receipts under this heading represent the appropriation of outstanding Postal Orders issued during the period from 1st April, 1922, to 31st December, 1925. (Department of Finance letter S. 41/13/28 of 7th September, 1928).
- T.4.—The deficit was due to the cessation of Rate collections by the Post Office from August, 1928.
- T.5.—The excess was due to Repayment Works which the Department was called upon to carry out being of much greater extent than was anticipated when the estimate was prepared, due mainly to the necessity for protection of the Department's plant from Shannon Power circuits.
- T.6.—The variation was due partly to the fact that by deferring the date of sale, an enhanced price was obtained for scrap copper, and partly to the fact that an accurate forecast is not possible, as sales of new stores are dependent on applications received.
- T.7.—The variation was mainly due to the direct expenditure being less than anticipated. (See Subhead O), and to the number of Savings Bank transactions having proved less than was estimated for.
- T.9.—The excess was mainly due to the receipt of rents in respect of new premises not estimated for.
- T.10.—A casual variation.
- T.11.—The excess was due mainly to increased payments by the British Post Office following the installation of Radio Finding apparatus (£1,000); the payment of arrears in respect of handling charges and substitution (£800); the revision of overhead charges (£200), and to the receipt during the financial year of a payment for the December, 1928, quarter (£2,000) not anticipated when the estimate was prepared.
- T.12.—The deficit under this heading was due to delay in making advances under Subhead E. 3 to which the receipts relate.
- T.13.—The receipts under this heading include the following items:—

	£	s.	d.
(a) Amount collected from 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, textile tests, etc. ...	2,487	3	3
(b) Amount received from the British Post Office on account of adjustment of apportionment of payments to the Great Northern Railway Company during the period 1922–1927	20,000	0	0
(c) Sale of Non-Engineering Stores ...	418	3	3
(d) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ...	206	13	4
(e) Receipts in respect of damage to property, fines, etc. ...	134	1	9
(f) Receipts for issue of Postal Drafts, examination fees, repurchase of stamps, etc. ...	426	17	10
(g) Receipts for services rendered in respect of cleaning Railway Tribunal Offices, Savings Bank audit, collection of Statistics for Department of Industry and Commerce, Meteorological Services, supply of electricity to other Departments, Engineering Work for Broadcasting Service ...	887	2	5
(h) Profits on Exchange—Money Order service ...	297	11	3
(i) Receipts in respect of salary and pension liability of Officer on loan to Iraq ...	347	12	9
(j) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc. ...	532	8	3

The excess receipts under this Subhead were due to the second item for which provision could not be made in the Estimate.

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 to 31st January, 1929. Bonus on the allowance was paid by this Department.

For acting as Private Secretary to the Parliamentary Secretary, 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.

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 to the 28th March, 1929.

One Overseer, 24 Post Office Assistants, 1 Postman and 3 Skilled Workmen received extra remuneration varying between £50 14s. 6d. and £148 12s. 7d. in respect of extra attendance on week-days, duty on Sundays, Christmas Day and Bank Holidays, substitution duty, and in respect of the detection of contraband in the post.

From the District Court 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, 1928, to 31st March, 1929.

NOTES.

(1) This Account includes a sum of approximately £3,219 for Salaries, etc., of Staff lent to other Departments.

(2) During the year the following item was abandoned as irrecoverable :—

	£ s. d.		
Balance of Decree in respect of damage to Departmental Motor			
Van	21	19	3

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1929.

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 these 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, 1929.

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.	
£	£	£		£	£	£	
23,749	*	12,838	Construction	8,095	*	5,769	
20,176	95,082	741	Renewals and Rearrangements of Plant	26,442	59,231	294	
43,419	79,738	3,761	Maintenance	40,678	84,189	4,567	
692	8,870	7	Repair of Stores in Post Office Factory	1,009	9,987	220	
88,036	183,690	17,347		76,224	153,407	10,850	
	£289,073				£240,481		

* 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, 1929.

Estimate.		Expenditure.	
£		£	
Construction (Telegraphs) :—		Construction (Telegraphs) :—	
Shore Wireless Stations	2,847	Shore Wireless Stations	194
Sundry Works (including fast Telegraph Apparatus)	20,902	Sundry Works (including fast Telegraph Apparatus)	7,901
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£9,901	Cash	£3,535
Materials	13,848	Materials	4,560
	23,749		8,095 (a)
Construction (Common Services) :—		Construction (Common Services) :—	
Electric Light, Electric Power, Heating— New Works :—		Electric Light, Electric Power, Heating— New Works :—	
Cash	£11,366	Cash	£4,799
Materials	1,472	Materials	970
	12,838		5,769
TOTAL COST OF COMMON SERVICES CONSTRUCTION		TOTAL COST OF COMMON SERVICES CONSTRUCTION	
...	£12,838	...	£5,769 (b)

(a) Construction (Telegraphs) :—Certain Telegraph and Wireless Communication works were not carried out as anticipated, and other works provided for in the Estimate were not completed.

(b) Construction (Common Services) :—Provision was made for lighting, heating, and lift installation works, etc., in the new General Post Office building which could not be carried out, as the building operations were not sufficiently advanced.

APPENDIX No. 1A.
ABSTRACT OF ENGINEERING EXPENDITURE, YEAR ENDED 31ST MARCH, 1929.—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.
£	£	£	£	£	£
14,403	65,472	401	18,230	39,527	222
5,375	24,512	336	8,049	18,017	28
398	5,098	4	26,279	57,544	250
			163	1,687	44
£20,176	95,082	741	26,442	59,231	294
32,543	73,127	3,398	33,053	76,805	3,980
2,846	6,346	363	2,681	5,780	587
30	265	—	25	224	—
8,000	—	—	4,919	1,380	—
£43,419	79,738	3,761	40,678	84,189	4,567
692	8,870	7	639	6,316	142
			370	3,671	78
£692	8,870	7	1,009	9,987	220

(a) Renewals, Rearrangements, etc.—The total expenditure on renewal, etc., works was approximately £30,000 less than the estimate, the renewal of certain main and local lines, and the substitution of overhead plant by underground, and manual Exchange equipment by automatic, not being carried out as anticipated. The investigations being made with the view of readjusting the renewal charges as between the Telegraph and Telephone Services, referred to last year in this connection, are now nearing completion.

(b) Maintenance.—The estimate was exceeded by approximately £2,500, mainly in respect of storm repairs, for which sufficient provision was not made.

(c) Repairs of Stores in Post Office Factory.—Indirect expenditure in this connection was not included in the original estimate. The saving in direct expenditure is due to the general restriction in 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, 1929.

RECEIPTS.		£	£
Value of Stores in hand, 1st April, 1928 :—			
Stock at Rate Book Prices on 31st March, 1928	...	143,906*	73,371
Stores in transit on 31st March, 1928	...	583	9,760
Stores issued to Factory in respect of uncompleted Works on 31st March, 1928	...	1,403	4,767
Less—Decrease on revaluation	...	145,892	3,968
		3,101	91,866
		142,791	
Engineering Materials Purchased	...	69,101	
Add Stores taken into Stock, 1928-29, but not paid for on 31st March, 1929	...	7,840	682
Deduct Stores taken into Stock prior to 1st April, 1928, and paid for in 1928-29	...	1,600	661
Add cost of Freight and Cartage of Engineering Stores	...	76,941	
Add cost of Handling :—			
Engineering Staff	...	3,296	145,761†
Stores Staff	...	1,711	147,104
		6,143	
Manufactured Articles received from Factory at cost			
Stocktaking Adjustments	...	11,150	
Profit on Rate Book Prices	...	7,707	
		195	
		1,786	
		£238,970	£238,970

* 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 1928-29.

		Subhead N.1.		
		£	s.	d.
RECURRENT CHARGES.				
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1)		20,742	17	2
GRATUITIES AND OTHER NON-RECURRENT CHARGES.				
A.—Statutory.				
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))		14,610	3	5
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))		5,997	4	3
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)		120	10	5
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)		226	14	0
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)		161	5	7
B.—Non-Statutory.				
Marriage Gratuities		2,551	17	11
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts		273	7	2
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		373	7	5
Grants under the Injuries in War (Compensation) Act, 1915		—	—	—
		£45,057	7	4
Subhead N.2.				
Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921		£64,031	8	3
Subhead N.3.				
		£	s.	d.
Additional Allowances under Article 10 of the Treaty of 6th December, 1921				
REPAYMENT TO BRITISH GOVERNMENT IN RESPECT OF PENSIONS AWARDED PRIOR TO 1st APRIL, 1922.				
		Subhead N.4.		
		£	s.	d.
RECURRENT CHARGES.				
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1)		51,705	3	10
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		174	2	10
Grants under the Injuries in War (Compensation) Act, 1915		1,549	1	9
		£53,470	17	2
Subhead N.5.				
		£	s.	d.
Agency payments made in respect of Pensions, Compensation Allowances and Gratuities		16,271	12	0
TOTAL		£178,831	4	9

POST OFFICE TELEGRAPHS (TELEPHONIC SYSTEM).

See also Report of Comptroller and Auditor-General.

AN ACCOUNT OF THE RECEIPTS AND PAYMENTS BY THE MINISTER FOR POSTS AND TELEGRAPHS UNDER THE TELEGRAPH ACTS, 1892-1907, THE TELEPHONE TRANSFER ACTS, 1911, THE TELEGRAPH (MONEY) ACTS, 1913-1921, AND THE TELEPHONE CAPITAL ACTS, 1924 AND 1927.

—	Receipts in the Year ended 31st March, 1929.			Total for the previously expired Period.			Total to 31st March, 1929.		
	£	s.	d.	£	s.	d.	£	s.	d.
To Balance on 31st March, 1928	32,501	13	7	—	—	—	32,501	13	7
Stores held under Suspense Head now allocated	20,000	0	0	—	—	—	1,404,356	6	5
Advances from the Exchequer	70,000	0	0	—	—	—	60,000	0	0
TOTAL	122,501	13	7	1,496,858	0	0	1,496,858	0	0
	£	...	£	...	£	...	£	...	£

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 1929.

P. S. O'HEGARTY,
Accounting Officer.

I have examined the above Account. I have obtained all the information and explanations that I have required, and I certify, as the result of my audit, that in my opinion the above Account is correct, subject to the observations in my Report.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

WIRELESS BROADCASTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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. ...	9,580	7,935 0 10	1,644 19 2	—	
B.—Cost of Daily Programmes	13,700	13,380 0 1	319 19 11	—	
C.—Travelling and Subsistence Allowances ...	150	68 10 8	81 9 4	—	
D.—Light, Power, etc. ...	1,275	689 11 1	585 8 11	—	
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	2,300	2,146 2 6	153 17 6	—	
F.—Miscellaneous Expenses	350	311 8 9	38 11 3	—	
TOTAL ...£	27,355	24,530 13 11		—	
Surplus to be surrendered ...£			2,824 6 1		

Extra Receipts payable to Exchequer:—	Estimated.	Realized.
	£	£ s. d.
Licence Fees ...	16,000	13,411 10 0
Advertisements, etc. ...	200	50 1 0
	£16,200	£13,461 11 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings mainly due (1) to provision for extra personnel not expended consequent upon negotiations for extension of News Service not being completed (£1,200); (2) to vacancies not filled (£309); (3) to a lower cost of living figure operating from 1st September, 1928, to 28th February, 1929, than that estimated for (£40), and (4) to economies effected on Extra Duty and Sunday Duty (£90).

B.—Saving due to economies effected in Programme Costs.

- C.—This is a fluctuating item, and less travelling was necessary than was anticipated.
- D.—Savings due to fall in cost of electricity (£140), and general economies in use of light, power and heat (£45), and to over-estimation (£400).
- E.—Saving due to economies on maintenance (£148), additional apparatus (£113), and on music (£101) offset by cost of erection of Cork Station not having been fully met during the financial years 1926-27 and 1927-28. (Department of Finance letter S. 41/12/26 of 23rd May, 1929).
- F.—This is necessarily a fluctuating item.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
30th November, 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.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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.	£ s. d.	£ s. d.
A.—Pay of Officers, Cadets, N.C.O's and Men ...	838,475	728,877 0 2	109,597 19 10	—	—	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers	500	226 6 8	273 13 4	—	—	—
A.2.—Resignation, Retirement and Discharge Gratuities ...	12,000	228,403 15 2	—	216,403 15 2	—	—
B.—Marriage Allowance ...	128,452	111,344 18 6	17,107 1 6	—	—	—
C.—Wages of Civilians attached to Units ...	72,285	66,441 9 6	5,843 10 6	—	—	—
D.—Pay of Chaplains and Officiating Clergymen	7,020	5,884 2 6	1,135 17 6	—	—	—
E.—Pay of Officers of Medical Service, &c. ...	32,755	34,699 2 4	—	1,944 2 4	—	—
F.—Medicines and Instruments	1,820	1,577 18 2	242 1 10	—	—	—
G.—Lodging and Subsistence Allowances ...	35,233	43,503 6 4	—	8,270 6 4	—	—
H.—Transport of Troops ...	14,850	23,717 13 8	—	8,867 13 8	—	—
I.—Conveyance of Stores ...	4,600	2,604 8 10	1,995 11 2	—	—	—
J.—Mechanical Transport ...	15,808	7,463 7 11	8,344 12 1	—	—	—
K.—Provisions and Allowances in lieu ...	286,630	233,868 12 8	52,761 7 4	—	—	—
L.—Petrol and Oils ...	10,903	6,921 1 11	3,981 18 1	—	—	—
M.—Clothing and Equipment	82,710	83,025 7 5	—	315 7 5	—	—
N.—Animals and Forage ...	15,376	14,304 17 11	1,071 2 1	—	—	—
O.—General Stores ...	29,948	14,548 16 0	15,399 4 0	—	—	—
P.—Warlike Stores ...	46,803	29,509 2 2	17,293 17 10	—	—	—
Q.—Engineer Stores ...	6,240	2,737 18 2	3,502 1 10	—	—	—
R.—Fuel, Light, and Water in kind, and Fuel Oils ...	43,030	41,324 15 4	1,705 4 8	—	—	—

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 ...	22,460	13,391 15 2	9,068 4 10	—		
T.—Military Lands ...	3,082	2,406 5 4	675 14 8	—		
V.—Barrack Services ...	14,325	13,473 1 4	851 18 8	—		
W.—Insurance ...	9,134	7,113 5 0	2,020 15 0	—		
X.—Incidental Services ...	6,046	3,772 5 7	2,273 14 5	—		
X.1.—Telegrams and Telephones ...	4,300	4,545 7 11	—	245 7 11		
X.2.—Contributions to Dublin Hospitals for treatment of wives and families of soldiers in Dublin Area ...	700	550 0 0	150 0 0	—		
Y.—Office of Minister of Defence, Army Finance Office, &c. ...	57,267	55,106 19 11	2,160 0 1	—		
Y.1.—Travelling and Subsistence of Office Inspection Staff ...	1,000	520 4 6	479 15 6	—		
Y.2.—Army Reserve ...	32,632	24,925 0 2	7,706 19 10	—		
Y.3.—Officers' Training Corps	500	—	500 0 0	—		
Balances Irrecoverable	—	132 18 11	—	132 18 11		
Expenses of Equitation Teams at Horse Shows	—	833 4 1	—	833 4 1		
GROSS TOTAL ... £	1,836,884	1,807,754 9 3	266,142 6 7	237,012 15 10		
			Surplus of Gross Estimate over Expenditure.			
			£29,129 10 9			
			—			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized.			
Z.—Appropriations in Aid ...	32,451	47,108 18 6	£14,657 18 6			
			—			
			Total Surplus to be surrendered.			
NET TOTAL ... £	1,804,433	1,760,645 10 9	£43,787 9 3			

Estimated.

Realized.

£

£	s.	d.
12	2	0

Extra Receipts payable to Exchequer (Conscience Money)

31

12	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.—These courses were not utilized to the extent anticipated.
- A.2.—The number of Officers who resigned during the year was greatly in excess of that anticipated.
- B.—Owing to the reduced strength of the Army during the year, the average number of N.C.O's. and Men entitled to marriage allowance did not reach the number for which provision was made.
- C.—Civilian tradesmen were not required to the extent estimated. In addition, it was not possible to fill certain special appointments for which provision had been made.
- D.—The closing of a number of posts resulted in reduced payments to Officiating Clergymen. The number of Army Chaplains required was also less than was foreseen.
- E.—The resignations of certain Medical Officers did not take place as early in the year as was expected.
- F.—Reduction in the strength of the Army and the reduced number of posts resulted in a saving.
- G.—While there was a saving in the amount paid for lodging and subsistence allowance due to the resignation of a number of Officers, an excess on the Subhead in general occurred as the result of extra payments in respect of special duty.
- H.—Movements of troops on duty were much in excess of anticipations. This was to a large extent due to the evacuation of posts.
- I.—The distribution of stores on the scale anticipated was not found to be necessary.
- J.—Certain purchases for which provision was made were not in fact effected during the financial year. The closing of posts involved decreased use of mechanical vehicles.
- K.—The saving is due to the decreased strength of the Army and to reduced cost of the ration.
- L.—The number of mechanical transport vehicles in use was less than anticipated, and in addition there was evacuation of certain posts.
- M.—A slight under-estimation. The sum of £2,676 11s. 5d. in respect of Clothing issued on repayment has been deducted from the expenditure under this Subhead.
- N.—The number of animals on forage strength and the cost of forage were not so high as anticipated. In addition, the amount taken for shoeing and stable necessities was somewhat over-estimated.
- O.—Stores generally, and particularly Aeroplanes, Wireless and Ordnance Stores were not purchased to the extent anticipated. Provision was also made for the equipment of an Irish Military College which was not established during the financial year.
- P.—Deliveries of certain stores ordered during the year were not completed. In addition, certain other stores provided for were not purchased.
- Q.—Purchases of certain technical and field stores were not made to the extent anticipated.
- R.—Reduced strength of the Army and reduction of posts resulted in the saving under this Subhead.
- S.—Reduction in the number of posts involved less expenditure on maintenance. Other works contemplated were not carried out.

T.—Certain lands were handed over to the Office of Public Works, after the Estimate had been prepared, and the rents in respect thereof did not fall to be charged to the Army Vote.

V.—The purchases of bedding and furniture were less than anticipated, due in the main to the decreasing strength of the Army. The sum of £1,012 18s. 0d. in respect of breakages made good has been deducted from the expenditure under this Subhead.

W.—The decrease on this Subhead follows on the reduced strength of the Army during the financial year.

X. and X.1.—It is particularly difficult to estimate the expenditure under each of these Subheads.

X.2.—Payment of the final instalment of the subscription to certain hospitals was not completed within the financial year.

Y.—Decreases in staff and in the cost of living Bonus resulted in a saving on this Subhead.

Y.1.—Inspections were not undertaken to the extent anticipated.

Y.2.—The training of reservists was not carried out to the extent for which provision was made.

Y.3.—This Corps was not established during the financial year.

Balances Irrecoverable.—Special Subhead opened by Department of Finance authority.—*See detailed list of cases.*

Expenses of Equitation Teams at Horse Shows.—A special Subhead was opened under the authority of the Department of Finance (S. 4/69/28), which bears certain expenditure for expenses of Equitation teams at Horse Shows at home and abroad.

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

	£	s.	d.
(1) Issue of Uniforms and Laundry Allowances to three nurses who resigned before the expiration of the period for which the allowances were granted. Recovery of the individual amounts was not found possible. (Department of Finance authority, S. 5/11/29) ...	12	1	5
(2) Amount of employee's Unemployment Insurance contributions.—Deductions were not made from the pay of a certain civilian employee during his service of approximately 1½ years, as it was considered that the employment was not insurable. Culpable negligence for the non-deduction could not be attributed to the Paying Officer. (Department of Finance authority, E. 109/23/28) ...	2	15	6
(3) Loss incurred by failure of a Contractor to fulfil his contract for the supply of potatoes. The total additional cost to Public Funds by purchase in default was £126 12s. 8d., of which £98 7s. 11d. was recovered from the Contractor. Recovery of the balance was impracticable. (Department of Finance authority, S. 9/5/29) ...	28	4	9
(4) Payment in respect of loss of telephone receiver at aerodrome. A Court of Inquiry was held, and fixed the responsibility for the loss on two soldiers from whom the amount was recovered. Owing to a legal technicality, however, the sum had to be refunded, and the military legal authorities held that further proceedings for recovery from the soldiers, who had in the meantime been discharged, were undesirable. (Department of Finance authority, S. 4/54/29) ...	1	13	0

(5) Amount of Insurance contributions payable by a civilian employee. Deductions were not made from the pay of a certain civilian carter for the period May, 1925, to July, 1927, owing to an erroneous assumption that the man was not liable for insurance. It was subsequently ruled that the man was insurable. (Department of Finance authority, S. 4/63/28)	£	s.	d.
	...	6	2 5
(6) Debtor Balances on non-effective soldiers' accounts. (Department of Finance authority, S. 8/66/29)	...	62	6 11
(7) Payment to Contractors in respect of the net cost of a box of butter. The box, part of a large consignment, was sent from a distant post to Dublin for purpose of analysis. The butter was condemned as unfit for human consumption as a result of deterioration in transit. (Department of Finance authority, S. 8/72/29)	...	3	5 4
(8) Overpayment of arrears of additional pay to a discharged soldier through error as regards the rate. Recovery from the ex-soldier was not practicable, but the Officer responsible for overpayment was called upon to contribute £3 towards the loss. (Department of Finance authority, S. 5/6/29)	...	9	16 0
(9) Issue of wages to a civilian waiter while absent, which was not covered by regulations. The employee left the service and recovery was not possible. The Officer responsible was ordered to contribute £6 towards the amount involved. (Department of Finance authority, S. 5/17/26)	...	5	12 7
(10) Over-issue of reserve pay to two reservists due to belated notification of arrest and conviction. Recovery was impossible. (Department of Finance authority, S. 5/9/29)	...	1	1 0
TOTAL	...	...	£132 18 11

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	3,901	3,095 17 9
2. Rents from Canteen Lettings	650	483 2 6
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	10,000	14,891 9 6
4. Receipts from Dental Workshops	1,200	834 19 0
5. Sale of Manure, etc.	200	201 0 0
6. Sale of Cast Horses	800	850 9 6
7. Sale of Hides and Offal	5,000	6,183 6 0
8. Sales of Supplies on Repayment	4,000	5,520 5 10
9. Revenue from Bands	750	670 7 0
10. Receipts from Discharge by Purchase	150	345 0 0
11. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	2,000	669 17 4
12. Receipts in respect of Soldiers' Washing, Parkgate Laundry	1,500	1,757 15 11
13. Receipts in respect of Barrack Damages	500	380 5 8
14. Receipts, Fuel, Light and Water, and Barrack Services	500	1,145 5 3
15. Shoemakers' Shops	600	—
16. Refund from Army Pensions Vote—Payments made to Consultants from Army Vote	200	100 0 0
17. Sale of Cheddite	—	371 4 0
18. Sale of Photographs, etc.	—	27 4 1
19. Sale of Bakery Sweepings	—	5 12 6
20. Forage issued on repayment	—	23 16 5
21. Payment by Civilian Employees for Messing	—	211 13 3
22. Prizes awarded to Army Show Horses	—	480 0 10
23. Receipts for Hire of Tentage	—	16 16 0
24. Oils and Petrol issued on repayment	—	32 5 11
25. Receipts for Hire, etc., of Mechanical Transport	—	1,722 2 10
26. Receipts for Hire of Army Horses	—	18 0 0
27. Receipts in respect of Medical Stores	—	10 0

Z.—APPROPRIATIONS IN AID—(continued.)

	Estimated.	Realized.
	£	£ s. d.
28. Receipts in respect of General Stores	—	67 2 4
29. Receipts in respect of Ordnance Stores	—	202 1 11
30. Receipts in respect of Engineer Stores	—	12 19 0
31. Receipts in respect of services rendered by Army Fire Brigades	—	9 10 2
32. Payment for service rendered by Army Corps of Engineers	500	334 7 4
33. Payment for services rendered in connection with Civil Aviation	—	53 9 4
34. Rents received for occupation of Married Quarters, etc.	—	416 2 6
35. Receipts for the use of Gymnasium, etc.	—	79 10 6
36. Rents from Civilian Lettings	—	5,327 15 9
37. Recoveries in respect of Charges to Vote Sub- heads in prior Accounts:—		
A.—Pay of Officers, N.C.O's. and Men	—	39 13 6
B.—Marriage and Dependents' Allowance	—	5 18 6
E.—Pay of Officers of Medical Service	—	9 11
F.—Medicines and Instruments	—	23 8 0
G.—Lodging and Subsistence Allowances	—	11 0
H.—Transport of Troops ...	—	14 7 11
K.—Mechanical Transport ...	—	372 18 2
M.—Clothing and Equipment ...	—	28 5 6
R.—Fuel, Light and Water in kind	—	3 15 11
V.—Barrack Services	—	51 2 5
38. Miscellaneous small receipts	—	27 1 9
	£32,451	£47,108 18 6

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£	s.	d.
(1) Provisions condemned by responsible Military Authorities as unfit for human consumption. (Department of Finance authorities, S.8/57/26; S.8/35/28)	14	14	11
(2) Loss of sundry stores by accidental breakage. (Department of Finance authorities, S. 8/16/29; S. 8/9/29; S. 8/1/29; S. 8/8/29)	5	2	10
(3) Three cases in which articles on Hospital Inventory to soldiers under- going treatment were found to be deficient; no recovery was possible. (Department of Finance authorities, S. 8/33/29; S. 8/21/29; S. 8/2/29)	11	8	
(4) Deficiencies of stores found to exist on the closing down of certain Barrack Service, Clothing and Ordnance Stores. Liability for the deficiencies could not be attributed to any individual. (Department of Finance authorities, S. 8/22/29; S. 8/13/29; S.8/19/29)	15	0	9
(5) Deficiency in stock of flour attributed to depredation by rats. (Department of Finance authority, S. 8/20/29) ...	1	6	
(6) Articles of Barrack Equipment, etc., found to be missing or damaged in quarters taken over from discharged Soldiers. Recovery was not found possible. (Department of Finance authorities, S. 8/55/28; S. 8/52/29; S. 8/55/29; S. 8/42/29)	5	9	0
(7) Loss through breakage of medical stores in course of transit. A Court of Inquiry found that negligence could not be proved against the consignors or the consignees, while the Railway Company con- cerned refused to accept liability. (Department of Finance authority, S. 8/49/29)	8	15	0

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

		£	s.	d.
(8) Loss of five horses. Three of the animals were destroyed as the result of accidents, while two died of natural causes. A Court of Inquiry was held in connection with each case. (Department of Finance authority, S. 8/5/28) ...		112	10	0
(9) Loss of, and damage to, various articles at Harepark Quarry Pit, Curragh Camp, attributable to the action of some unknown person or persons. Exhaustive inquiries failed to trace the offenders. (Department of Finance authority, S. 8/43/29) ...		5	1	9
(10) Theft of a Thompson-Bennett magneto from a Military Camp. Military and Police inquiries failed to trace the culprits. (Department of Finance authority, S. 8/31/29) ...		5	12	6
(11) Theft of two revolvers and ammunition from Armoury Stores. A Court of Inquiry held in connection with the matter failed to fix responsibility for the loss. The Officer in charge of the Store was however, ordered to contribute £1 towards making good the amount involved. (Department of Finance authority, S. 8/52/28) ...		6	2	0
(12) Deficiencies of articles of equipment at an aerodrome. The articles had been issued to Officers and N.C.O's. engaged in flying, and were lost mainly as a result of flying mishaps. (Department of Finance authority, S. 8/56/29) ...		12	6	10
(13) Continental coal issued at a particular Barracks in excess of regulations owing to a misapprehension, and the loss of briquettes due to disintegration. (Department of Finance authority, S. 8/25/29) ...		182	15	4
(14) Erroneous issue of coal at a military post in excess of scale through misinterpretation of the regulations. (Department of Finance authority, S. 8/27/28) ...		138	6	7
(15) Loss through leakage of medical stores. A Court of Inquiry was held, but negligence on the part of any person could not be proved. (Department of Finance authority, S. 8/11/29) ...		3	19	4
(16) Loss of sundry stores in circumstances in which responsibility could not be attached to any person. (Department of Finance authorities, S.8/44/29 ; S.8/45/29)		1	8	4
(17) Loss of air flying instruments and issue of stores in connection with trans-Atlantic flight. It was not deemed desirable to seek repayment. (Department of Finance authority, S. 8/47/28) ...		11	9	1
(18) Deficiencies in Barrack Services stores at a certain post on stocktaking after an interval of 2½ years. The articles deficient were mainly part worn or were broken whilst in use, but the process of formal condemnation was not carried out. (Department of Finance authority, S. 5/6/27) ...		51	7	1
(19) Articles of clothing found to be unfit for use as a result of damage caused by rats. (Department of Finance authority, S. 8/38/29) ...		23	18	0
(20) Deficiency of coal and wood disclosed at Battalion Store. The Officer immediately responsible had resigned before the deficiency was brought to light, and recovery from him was impracticable. Two other Officers, however, who were not altogether free from responsibility were called upon to contribute £8 towards making good the amount involved. (Department of Finance authority, S. 8/63/29) ...		34	9	2

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

	£	s.	d.
(21) Loss, through accident, of De H. 60 Moth aeroplane. A Court of Inquiry found that the loss was not attributable to negligence. Serviceable parts valued at £208 1s. 7d. were salvaged from the wreckage and taken on store charge. (Department of Finance authority, S. 8/23/29) ...	969	1	6
(22) 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. 8/66/29	111	15	9
(23) Deficiencies disclosed at stocktakings at the provision stores of a certain post. A Court of Inquiry found that the deficiencies were due to irregular administration by the Quartermaster. This Officer absconded when the deficiencies were brought to light, and recovery of the amount involved was not possible. The Officer Commanding the Unit was, however, ordered to contribute £10 towards making good the amount involved. (Department of Finance authority, S. 8/18/29) ...	60	17	0

CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

(1) Claim for the difference between the actual and the estimated cost of installing electric light for a civilian tenant. Recovery was not practicable. (Department of Finance authority, S. 4/92/28) ...	1	6	6
(2) Overpayment in 1923 of a billeting account. Legal proceedings were instituted, and a decree obtained, but as the trader was without means recovery was impossible. (Department of Finance authority, S. 5/8/27) ...	14	16	0
(3) Claims for the value of light and water supplied to married quarters during periods of unauthorized occupation by discharged married soldiers. Recovery was impracticable. (Department of Finance authority, S. 4/42/29) ...	8	9	5
(4) Amount due in respect of landing fee and accommodation of crew of foreign air machine, pending preparation for trans-Atlantic flight. (Department of Finance authority, S. 8/47/28) ...	17	10	0
(5) Arrears of rent due by a civilian employee for occupation of quarters after the termination of his employment. Recovery was not found possible. (Department of Finance authority, S. 55/32/29) ...	21	3	0
(6) Balance of extra expenditure incurred by reason of wrong measurement being supplied for joinery work for a Recreation Hall. A Court of Inquiry held two Officers responsible, and they were called upon to contribute £50 towards the additional expenditure of £86 17s. 6d. (Department of Finance authority, S. 2/43/24) ...	36	17	6

EXTRA REMUNERATION (exceeding £50).

One Clerical Officer (Female) received an allowance of £50 per annum, plus Bonus.

From the Vote for Civil Service Commission, two Junior Executive Officers of this Department received gratuities of £65 and £60, respectively, for services rendered.

From the Vote for the Governor-General's Establishment, two Military Officers received a grant of £150 each for services as aides-de-camp.

From the Vote for Army Pensions, two Clerical Officers received £72 and £56 respectively in respect of Military Service Pensions.

NOTES.

- (1) Included in Subhead S. is a sum of £32 15s. 0d. in connection with sundry material used to improve the "taking off" at an aerodrome in preparation for a trans-Atlantic flight.
(Department of Finance authority, S. 8/47/28).
- (2) The sum of £37 1s. 10d. is included in this Account in respect of services rendered to the Army at Haulbowline Dockyard.
- (3) During the financial year, the bicycle which was written off store charge in No. 11 Store Losses of the Account for 1925-26, was recovered by the Garda Síochána, and duly taken on store charge.

This Account includes approximately £1,535 in respect of salaries, etc., of officers on loan to other Departments.

The Accounts of other Departments include a sum of approximately £39 in respect of salaries, etc., of staff loaned to this Department.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN.

12th December, 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, 1929, 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.
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	106,700	47,547 0 11	59,152 19 1	---
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 ...	43,500	20,980 2 2	22,519 17 10	—

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 a Gratuity has been granted, and for the repair or renewal of such Appliances	1,000	220 9 10	779 10 2		—	
D.—Vocational Training under Section 5 (2) of the Army Pensions Act, 1923, as amended by the Act of 1927, of persons to whom a Wound Pension has been granted	50	11 3 7	38 16 5		—	
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	3,000	834 17 3	2,165 2 9		—	
F.—Fees in connection with the Medical Examination of Applicants under the Army Pensions Acts, 1923 and 1927	3,000	178 16 6	2,821 3 6		—	
G.—Expenditure under Section 25 (2) and (3) of the Army Pensions Act, 1927, in connection with the provision of Medical Treatment, Travelling, etc.	2,500	186 2 8	2,313 17 4		—	
H.—Expenditure under Section 25 (6) of the Army Pensions Act, 1927, in connection with burials	100	—	100 0 0		—	
ARMY PENSIONS BOARD. (No. 12 of 1927).						
I.1.—Salaries, Wages, and Allowances	2,074	1,991 15 2	82 4 10		—	
I.2.—Travelling and Subsistence	316	238 11 10	77 8 2		—	
I.3.—Incidental Expenses	10	10 18 10	—		18 10	
J.—Pensions granted under Section 4 (1) of the Military Service Pensions Act, 1924	133,125	141,240 11 0	—		8,115 11 0	

Service.	Grant	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
K.—Payments to Local Registrars in connection with the notification of deaths of Pensioners, etc.	2	16 11	1	3 1	—	
L.—Extra Statutory Grants ...	1,500	650 0 0	850	0 0	—	
Extra Statutory provision for Hospital Treatment of ex-members of the Forces, and for fees for Civilian Medical Practitioners employed in connection with Army Pensions Administration—						
Original ... Nil						
Supplementary £11,856 (Re-Vote)	11,856	11,855 13 10		6 2	—	
Balances Irrecoverable ...	—	1 1 8	—		1	1 8
	£ 308,733	225,948 2 2	90,902	9 4	8,117	11 6
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	11,846	—	11,846	0 0	—	
TOTAL :—						
Original ... £296,877						
Supplementary 10						
£ 296,887	296,887	225,948 2 2	79,056	9 4	8,117	11 6

Surplus to be surrendered ... £70,938 17 10

Estimated. Realized.

	£	£	s. d.
Extra Receipts payable to Exchequer ...	—	544	16 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. and B.—An accurate estimate of expenditure under each of these Subheads was not possible as it was not known how many applications would be made under the Army Pensions Act, 1927, and still less how many of these would be allowed and passed for payment in the year. The numbers passed were in fact considerably less than anticipated.

C.—The estimate was for the most part merely conjectural, inasmuch as the supply of new limbs and appliances could not be forecast with any degree of accuracy.

D.—Vocational training was provided in one instance only. Very few applications were received, and with the one exception were not found suitable.

E.—The number of cases summoned for examination was considerably less than anticipated.

F.—Provision was made for the appointment of local Medical Officers for the purpose of examining applicants for pension. Owing to the number of applications having fallen far short of that anticipated, it was considered more economical to dispense almost entirely with the appointment of such officers.

G.—The number of persons who received medical treatment was considerably less than the number estimated for. See explanation under Subheads A. and B.

H.—No claims arose under this Subhead.

I.1.—Variation due to reduction in the staff of the Army Pensions Board; one officer was transferred to another Department.

I.2.—The estimate of travelling expenses of the Board could not be more accurately forecast.

I.3.—Slight excess in respect of postage on letters to persons resident abroad.

J.—The excess expenditure under this Subhead is due to the number of resignations and retirements from the Army of persons eligible for Military Service Pensions.

K.—Notifications of deaths slightly less than anticipated.

L.—The number of grants made under this Subhead did not reach the number anticipated.

PARTICULARS OF EXTRA STATUTORY GRANTS.

- | | £ | s. | d. |
|--|---|----|----|
| (1) Grant to the aged father of an ex-Officer who died from disease attributable to service in the Irish Volunteers and National Army. The ex-Officer, an only son, rendered valuable service to the State both in the Irish Volunteers and National Army. | | | |

The applicant and his wife suffered much hardship on account of their son's activities in the Irish Volunteers; to such an extent that the wife is now permanently incapacitated.

(Department of Finance authority, P. 19/45/29) ... 300 0 0

- | | | | |
|---|--|--|--|
| (2) Grant to the mother of an ex-Officer who was killed in the course of duty with the National Army. The ex-Officer rendered distinguished service to the State as a member of the Volunteers. | | | |
|---|--|--|--|

The father of the deceased ex-Officer, who has since died, was awarded the maximum gratuity admissible under the Army Pensions Act, 1923, viz., £150, and the mother is now in distressed circumstances.

(Department of Finance authority, P. 19/46/29) ... 150 0 0

- | | | | |
|---|--|--|--|
| (3) Grant to the mother of an ex-Flying Officer of the Defence Forces, who was killed in the course of duty, when his aeroplane crashed during Army manoeuvres in 1926. | | | |
|---|--|--|--|

The applicant was totally dependent on her deceased son, and is now in distressed circumstances consequent on his death.

(Department of Finance authority, P. 19/48/29) ... 200 0 0

£650 0 0

BALANCE IRRECOVERABLE: BEING AMOUNT WRITTEN OFF UNDER AUTHORITY CITED.

£ s. d.

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 third 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 £37 13s. 3d., paid in respect of the child, £36 11s. 7d. was charged to the Accounts of prior years. See Note 3 under Balances Irrecoverable Subhead of the Appropriation Account, 1927-28. The final balance of £1 1s. 8d. is charged to this Account.

(Department of Finance authority, S. 82/1112/24) ... 1 1 8

NOTE.

One Military Medical 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 during the financial year.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

12th December, 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.

EXTERNAL AFFAIRS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR EXTERNAL AFFAIRS, and of certain Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
HEADQUARTERS.								
A.1.—Salaries, Wages, etc. ...	10,031	9,898 19 6	132	0	6	—		
A.2.—Travelling, Incidental Expenses, and Newspapers	650	252 12 0	397	8	0	—		
A.3.—Telegrams and Telephones	230	241 3 6	—			11	3	6
A.4.—Official Entertainment ...	1,250	1,694 13 7	—			444	13	7
REPRESENTATIVES ABROAD.								
B.1.—Salaries, Wages, Allowances, etc. ...	24,247	20,348 1 11	3,898	18	1	—		
B.2.—Rents, Fuel, Light, Cleaning, Furniture and Fittings ...	6,925	6,836 2 6	88	17	3	—		
B.3.—Travelling and Subsistence ...	1,650	1,561 6 6	88	13	6	—		
B.4.—Postage, Stationery, Telegrams, Telephones ...	855	846 10 11	8	9	1	—		
B.5.—Incidental Expenses ...	245	232 7 10	12	12	2	—		
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	250	51 16 8	198	3	4	—		
B.7.—Loss on Exchange ...	100	—	100	0	0	—		
Total ...£	46,433	41,963 14 11	4,925	2	2	455	17	1

Surplus to be surrendered ... £4,469 5 1

	Estimated.	Realized.
Extra Receipts payable to Exchequer:—	£	£ s. d.
Fees from Issue of Passports ...	11,000	8,151 1 10
Rent paid by Sub-tenants of part of High Commissioner's Office, London ...	850	1,233 6 8
Miscellaneous Receipts ...	—	324 18 6
	<u>£11,850</u>	<u>£9,709 7 0</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The full provision for extra clerical assistance in the Passport Office was not required.
- A.2.—Expenditure on travelling was less than anticipated, and there was a saving also under the heading of translations, etc., for distribution abroad.
- A.3.—Casual variation.
- A.4.—It is not possible to forecast expenditure on official entertainment with accuracy.

The expenditure under this Subhead includes a sum of £60 incurred in connection with the hiring of a special train from Dublin to Limerick and return on the occasion of the visit of the crew of the " Bremen " aeroplane. (Department of Finance authority S. 100/5/28 of 2nd October, 1928, and 1st November, 1928).

- B.1.—Savings are due to (1) vacancy in the post of High Commissioner, London, for the greater part of the year ; (2) vacancies in the staff of the Trade Branch, Great Britain ; (3) vacancies in U.S.A. staff, and (4) vacancy for part of the year in post of Representative at Geneva.
- B.2.—Casual saving on provision for maintenance, furniture and fittings of offices abroad.
- B.3.—Saving due to vacancies in staff in Great Britain.
- B.4.—Casual variation.
- B.5.—Casual variation.
- B.6.—Expenditure depends on the number of applications, and it is not possible to estimate expenditure under this Subhead with any degree of accuracy.
- B.7.—There was no appreciable variation in Exchange rates during the year.

J. P. WALSHE,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
18th December, 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.

LEAGUE OF NATIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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.	£ s. d.
A.—Grant in Aid of the Expenses of the League of Nations	6,704	6,636 0 3	67 19 9	—
B.—Travelling and Incidental Expenses, etc.	1,020	724 1 9	295 18 3	—
TOTAL	£ 7,724	7,360 2 0		—
Surplus to be surrendered ... £			363 18 0	

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 five were appointed. No expenditure was incurred in connection with special Conferences.

J. P. WALSHE,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
13th December, 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.

REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS OF SAORSTÁT ÉIREANN.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
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 ...	8,372	7,243 1 2	1,128 18 10	—
TOTAL ...£	8,372	7,243 1 2		—
Surplus to be surrendered		... £	1,128 18 10	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The provision made for cost of Management of the External Issue of the Second National Loan could not be accurately estimated and proved excessive.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 1929.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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 :—				
<i>Original</i> ... £19,427				
<i>Supplementary</i> 670				
	20,097	19,848 6 5	248 13 7	—
B.—Travelling and Incidental Expenses ...	109	112 13 2	—	3 13 2
C.—Expenses in connection with the Register of Patent Agents (No. 16 of 1927, Sections 62 & 63) ...	150	72 6 0	77 14 0	—
D.—Expenses in connection with International Organizations	265	256 12 8	8 7 4	—
<i>Deduct :—</i>	£ 20,621	20,289 18 3	334 14 11	3 13 2
Anticipated Savings on various Subheads. (<i>See Supplementary Estimate</i>) ...	70	—	70 0 0	—
TOTAL :—				
<i>Original</i> ... £19,951				
<i>Supplementary</i> 600				
	£ 20,551	20,289 18 3	264 14 11	3 13 2

Surplus to be surrendered ... £261 1 9

		Estimated.	Realized.
		£	£ s. d.
Extra Receipts payable to Exchequer :—			
Fees {	Patents ...	17,000	25,063 7 2
	Designs ...	500	121 0 0
	Trade Marks ...	4,500	2,886 15 0
	Miscellaneous Receipts ...	200	119 9 6
Total for Fees ...		£22,200	£28,190 11 8
Recovery from Shannon Power Development Fund of salary and pension liability of officer on loan ...		—	118 19 1
Grand Total ...		£22,200	£28,309 10 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to delay in filling vacancies in staff.
- B.—No more exact estimate was possible. Excess sanctioned by Department of Finance minute S. 60/18/29 of 27th March, 1929.
- C.—At the time the estimate was made there was no experience available on which it could be definitely based.
- D.—No more exact estimate was possible.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
28th November, 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.

AONACH TAILTEANN.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
compared with the Sum Granted, for Advances to the Council
of AONACH TAILTEANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
A.—Advance to the Council of Aonach Tailteann in respect of Aonach Tailteann, 1924 (Revote) ...	7,500	7,500	—	—
B.—Advance to the Council of Aonach Tailteann in respect of Aonach Tailteann, 1928 ...	2,000	—	2,000	—
TOTAL ...£	9,500	7,500		—
Surplus to be surrendered ... £			2,000	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—The Council found itself in a position to proceed without this Advance.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 1929.

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, 1929, 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.	£ s. d.
Contributions towards the Relief of Unemployment and Distress	32,000	27,480 1 0	4,519 19 0	—
TOTAL ... £	32,000	27,480 1 0		—
Surplus to be surrendered ... £			4,519 19 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Repayments by Limerick Co. Borough Council in respect of Loan of £2,453 5s. 6d.	—	50 0 0
Refund of overpayment made in 1927-28 ...	—	181 14 0
	—	£231 14 0

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The amount required for the completion of works unfinished at 31st March, 1928, could not be estimated with greater accuracy.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
(Department of Finance),
27th November, 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.

PURCHASE AND IMPORTATION OF FUEL DURING COAL EMERGENCY, 1926.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929,
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 of Fuel ... (Supplementary)	10,748	10,736 7 0	11 13 0	—
TOTAL ... £	10,748	10,736 7 0		—
Surplus to be surrendered ... £			11 13 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Saving due to reduction of Law Costs on taxation.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
11th November, 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.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1929, 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)	5,976	5,975 19 8	4	—
TOTAL ...£	5,976	5,975 19 8		—
Surplus to be surrendered		... £	4	

J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
19th November, 1929.

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.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1928-1929,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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