

SAORSTAT EIREANN.

APPROPRIATION ACCOUNTS,
1929-30.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1930, 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)).*

*Ordered, by Dáil Éireann, to be Printed,
18th February, 1931.*

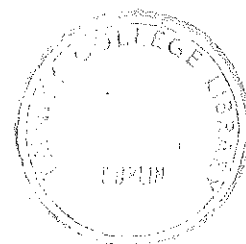
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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1929-30.

REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1929-30, as shown by the summary on page xxv., amounted to £22,507,788, and the gross expenditure to £21,832,404 2s. 8d. Appropriations in aid were estimated at £1,051,452 and the amount realized was £1,062,580 4s. 7d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £1,021,943 4s. 5d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £686,512 1s. 11d., which is arrived at as follows:—

Gross Expenditure:—		£	s.	d.	£	s.	d.
Estimated	...	22,507,788	0	0			
Actual	...	21,832,404	2	8			

Saving on Gross Estimates	675,383 17 4
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APPROPRIATIONS IN AID:—

Realized	...	1,062,580	4	7
Estimated	...	1,051,452	0	0

Surplus	...	11,128	4	7
Total amount to be surrendered		£686,512	1	11

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

Stock and Store Accounts.

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

Surrender of Balances on 1928-29 Votes.

3. The balances to be surrendered out of votes for the public services for 1928-29 amounted to £1,129,484 8s. 1d. I hereby certify that these balances have been duly surrendered to the Exchequer. I further certify that the excess of £2,461 16s. 4d. on the grant of Old Age Pensions, referred to in paragraph 2 of my last report, has been made good by a vote of the Oireachtas.

Local Audit of Repayments made from vote for Superannuation and Retired Allowances.

4. By arrangement with the British Government an examination of the claims made by the British Treasury in respect of Civil Pensions and of ordinary and Disbandment Pensions of the Royal Irish Constabulary was carried out during the year 1930, at the Paymaster-General's Office, Whitehall, the Inland Revenue Department, the Customs and Excise Department, and at other departments which deal with payment of these pensions. A report on the examination, which on the whole was generally satisfactory, has been forwarded to the Department of Finance.

VOTE 6.—OFFICE OF THE REVENUE
COMMISSIONERS.

Revenue Account.

5. A test examination of the Revenue Account has been carried out with satisfactory results. In the course of my examination of Income Tax Repayment Claims I observed that the procedure prescribed in certain sections of the Income Tax Act, 1918, does not appear to be followed. I am at present in communication with the Accounting Officer on this subject.

Deficiencies in Accounts of Collectors of Taxes.

6. Three cases of misappropriation by Collectors of Taxes, additional to those reported in the statement of losses appended

to Subhead O, came to light during the year, but the necessary investigations were not completed in time to permit of their inclusion in this year's account. The total involved, so far as ascertained at the date of my report was over £460, all of which will probably be made good by recoveries from sureties or from the officers concerned, or by remuneration withheld.

Remissions.

7. 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, 1930, without statutory authority, from motives of compassion or equity arising out of particular circumstances in individual cases. The total amount reported to me as having been remitted during the year is £26,758 1s. 11d., as compared with £15,434 16s. 8d. in 1928-29. These figures do not include a large amount of duty passed as irrecoverable for various reasons.

The greater part of the sum remitted was on account of Income Tax. A sum of £20,325 19s. 10d. related to 46 cases in which the assessed parties died insolvent, or were destitute and recovery was impossible; £640 16s. 3d. related to 3 cases in which estates were in bankruptcy, and tax was given up on the Official Assignee's certificate of "No Profits;" and £5,124 19s. 5d. to 30 cases in which assessments were raised but subsequent evidence revealed no net liability to tax.

The reasons given for remission appear to be generally satisfactory. I have, however, requested further information in certain cases concerning the circumstances in which duty was remitted or passed as irrecoverable.

VOTE 7.—OLD AGE PENSIONS.

Subhead B.—Expenses of Pension Committees.

8. I mentioned last year that the recommendations of the Old Age Pensions Inquiry Committee, including *inter alia* proposals for payments to Clerks of Committees on a new basis, were under consideration, and that pending a decision as to the extent to which they should be brought into operation, the fees paid were still calculated on the population figures in the 1911 census. Payments on this basis continued to be made during the year 1929-30, a decision not yet having been reached regarding the recommendations of the Inquiry Committee.

VOTE 10.—OFFICE OF PUBLIC WORKS.

*Non-Voted Services.**Winding-up of National Monuments Fund.*

9. In accordance with Section 3 (4) of the National Monuments Act, 1930, the Minister for Finance on 21st March, 1930, directed the transfer to him of the capital of the National Monuments Fund, consisting of £31,737 9s. 9d. 2½ per cent. Consols, and £1,034 17s. 5d. 5 per cent. War Loan. A cash balance of approximately £433 still remains to be disposed of under the Act.

Marine Works Maintenance Fund.

10. The income of the General Maintenance Fund under the Marine Works (Ireland) Act, 1902, proving more than sufficient to meet the charges thereon the Department of Finance sanctioned the reduction, with effect from 1st April, 1929, of the "county contribution" under the Act, from 1 per cent. to ½ per cent. of the capital cost of the works. From the statement appended to the appropriation account of vote no. 10 it will be seen that the cash balance of the Fund now stands at £1,166 9s. 10d.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Special Subhead.—Linen Hall.

11. Certain receipts due within the year failing to materialise, this subhead had to be re-introduced into the account to meet an excess of £31 15s. 6d. of expenditure over receipts on this service.

Subhead J.A.—Barrow Drainage.

12. Although only the estimated expenditure of £20,000 appears as a charge against this subhead, actual expenditure in the year was £68,079 18s. 3d. as shown in the explanation appended to the account. Pending a decision of the Department of Finance as to the method of financing the scheme all expenditure was charged in the first instance against the vote, and later the excess over the year's provision was transferred to a Loans Advances Account—interest accruing only from the date of transfer. In reply to an inquiry I was informed that the interest chargeable will be included in the figure for the award to be prepared and published by the Commissioners under sections 10 and 12 of the Barrow Drainage Act, 1927, and will

be recoverable thereunder. It is proposed in future to transfer quarterly to the Loans Account any expenditure in excess of the annual vote provision. The total expenditure on Barrow Drainage to 31st March, 1930, amounted to £226,706 4s. 9d., of which £178,626 6s. 7d. was met out of voted moneys, and £48,079 18s. 2d. out of loans advances. The Act fixes a total cost for the Scheme of £425,000 to be charged equally to loans advances and voted moneys.

VOTE 16.—SUPERANNUATION AND RETIRED ALLOWANCES.

Award of pension in absence of Civil Service Certificate.

13. A pension of £50 18s. 6d. with supplement (over-riding maximum) of £27 6s. 2d., with effect from 4th October, 1929, was awarded under the Superannuation Acts to a clerical officer who had been promoted from the grade of man copyist in 1922. In reply to an inquiry as to whether a Civil Service Certificate had been issued in his favour on his appointment as a clerical officer it was stated that, owing to inadvertence his Department had omitted to have him re-certified.

VOTE 27.—HAULBOWLINE DOCKYARD.

Subhead A.—Dockyard Maintenance.

14. From 1st August, 1929, part of the Dockyard, including the Basin and Dry Dock, was let on a two years' lease to the contractors engaged on the salvage of the wrecked S.S. "Celtic," at an inclusive rent of £1,000 per annum, with an additional £40 per week (limited to £2,000 in the year) whenever the Dry Dock was used. The lessees were to insure and maintain the Dockyard plant in good condition, and under the agreement the Commissioners of Public Works undertook to recoup the cost of local rates, etc., for the leased portion of the island. The conditions were accepted by the lessees but negotiations are at present proceeding for a revision of the terms of letting, with a view to their taking a much longer lease of the property.

Only one half-year's rent has been brought to credit in the present account.

VOTE 41.—GENERAL REGISTER OFFICE.

15. Included in subhead B. of this vote are charges for journeys made by motor car to areas which could be reached by rail or omnibus at a much less cost.

VOTE 43.—NATIONAL HEALTH INSURANCE.

Subhead H.1—Losses.

16. Provision was made in the supplementary estimate which was presented to Dáil Éireann in February, 1930, to meet losses in the National Health Insurance Fund resulting from defalcations made by a former Assistant Inspector. A sum of £644 4s. 7d. was misappropriated by the officer concerned, being £624 4s. 7d. contributions of insured persons and £20 imprest held by him.

It would appear from the papers that sums proper to the Unemployment Fund were included but that the amounts were not segregated. The National Health Insurance Fund was credited with £624 4s. 7d. in the first instance and the sum due to the Unemployment Fund was afterwards paid over.

Subhead J.—Appropriations in Aid.

17. In accordance with Section 26 (c) of the National Health Insurance Act, 1929, a sum of £800 was determined as being payable out of the Medical Certification Fund towards meeting the cost of administration. Provision for this sum was made in the supplementary estimate, but the amount was credited to extra receipts and paid over to the Exchequer on 31st March, 1930, thus causing a deficiency in appropriations in aid. A note to this effect is appended to the appropriation account.

VOTE 46.—PRIMARY EDUCATION.

Preparatory Colleges.

18. Figures have already been furnished showing that the boarding cost per head at the several colleges for the school year 1928-29 ranged from 8s. to 10s. per week. I understand that for the school year 1929-30 the figures ranged from 7s. 9d. to 9s. 11d. per head per week, slight reductions being observed in all colleges except one.

Accounts showing the expenditure on the farms and gardens, and the value of the produce consumed or sold have been furnished for the two school years mentioned. For the school year 1928-29 these accounts disclose excesses of expenditure over receipts ranging from £164 9s. 2d. to £1 13s. 8d., and for the year 1929-30 an excess of receipts over expenditure of £1 9s. 5d. in one case and excesses of expenditure over receipts, ranging from £153 6s. 3d. to £18 15s. 1d. in the remaining cases. In

the calculation of boarding costs and in the preparation of the farm accounts the farm produce consumed at the colleges has been valued at current market prices, and accordingly the boarding costs must be read in conjunction with these accounts.

The method of assessing the fees payable by students has been under the consideration of the Department of Finance and I understand that remissions or reductions granted to students entering in the current year are provisional and are subject to review when the matter has been further considered.

Grants to Pupil Teachers.

19. Pupil teachers who do not proceed to Training Colleges are required to repay the amount of grants awarded to them, and the Department of Finance has decided that its prior authority should be obtained before any claim is waived. I am in communication with the Accounting Officer on the cases in which claims for refunds have arisen up to date.

VOTE 52.—AGRICULTURE.

Subhead E. 3.—Subscriptions, etc., to International and other Research Organizations.

20. Provision having been included under subhead E. 3 in the 1930-31 estimates for expenses in connection with the World's Poultry Congress, held in London, expenditure to the extent of £74 5s. 0d. incurred on this service in 1929-30 was admitted as a charge against this subhead. Receipts from exhibitors at the Congress Exhibition, totalling £587 15s. 6d., are credited to appropriations in aid.

Subhead M. 6.—Purchase of Creameries.

21. An analysis of the expenditure under this subhead discloses a range of expenditure considerably wider than that indicated when the subhead was first introduced into the estimates. From the acquisition of two large creamery companies, and, later, of sundry smaller proprietary creameries, expenditure under this head in the present account has extended to include £19,390 for the purchase of co-operative creameries and £250 for the acquisition of a site for the erection of a new central creamery. As noted in the account the expenditure also includes the sums of £7,250 and £3,000 for fees and expenses paid to a firm of solicitors for legal work in connection with creamery re-organization.

The total (vote) expenditure to 31st March, 1930, on this service amounted to £677,293 3s. 0d. and the total receipts from the disposal of assets, etc., to the same date were £50,314 1s. 5d., but it will be observed from the statement of Loans Securities, etc., appended to Vote 52 that on 31st March, 1930, a sum of £92,957 5s. 7d. was repayable to the Department under agreements, etc., for transferred milk supplies and sales of creamery properties.

I am in communication with the Accounting Officer on the present position of the liquidation of the two creamery companies to which reference was made in paragraph 22 of my report on the appropriation accounts for 1928-29.

Subhead M. 5.—Loans to Co-operative Creamery Societies.

22. The charge of £3,492 against this subhead represents the final advances to be made under this scheme, no provision having been included for it in the estimates for 1930-31. This service operated over a period of four years, during which advances to a total of £61,244 15s. 0d. were made to 28 Societies. Repayments to 31st March, 1930, amounted to £12,988 15s. 6d., leaving a balance of £48,255 19s. 6d. outstanding against 27 Societies on that date.

The loans were advanced subject to the execution to the Department of a valid first mortgage of the premises to be acquired by the Societies with the money so advanced, and the raising, as and when required by the Department, of additional share capital to be applied in reduction of the amount of the loan. I am in communication with the Accounting Officer on the question of the security for the repayment of these loans.

VOTE 54.—FISHERIES.

Purchase of Machinery.

23. In March, 1929, the Department of Finance authorized the purchase of £845 worth of machinery, payment to be made from the then current year's vote. It was not possible to have delivery of all the machines effected during 1928-29 and sums amounting to £455 were paid in the year under review. Covering sanction for these payments is now being sought.

Fishing Operations.

24. Ten of the Department's boats were engaged during the year in various fishing schemes under conditions approved by the Department of Finance. The actual cash outlay charged to

subhead E. was £1,348; the gross receipts were £1,049 out of which the crews' share amounted to £174, leaving a balance of £875 which has been credited to appropriations in aid. There was thus a deficit of £473 apart from overhead charges, value of gear issued from stores, etc.

Fishery and Industrial Loans.

25. At 31st March, 1930, the arrears of fishery and industrial loans due, but unpaid, amounted to £134,727, being an increase of £6,030 on the total amount outstanding at 31st March, 1929. These arrears, which continue to increase from year to year, are nearly all in respect of loans advanced by the late Congested Districts Board.

Rural Industries.

26. The expenditure (£15,395) charged under subhead F. during the year exceeded the receipts by £8,986. The value of the stock on hands decreased by £413. The teachers were paid £6,041 in wages and the pupils' earnings amounted to £6,668. Steps were taken towards the close of the year to reduce the overhead charges by establishing a Central Marketing Depot and by re-organizing the classes with a view to increasing the output. but I am not yet in a position to comment on the effects of these measures.

Store Accounts.

27. The stock and store accounts were submitted to a test examination with satisfactory results. In paragraph 32 of my last report I referred to the want of uniformity in the departmental practice for the writing off of stores. I understand that a decision by the Department of Finance on this matter will be issued at an early date.

VOTE 56.—INDUSTRY AND COMMERCE.

Travelling Expenses.

28. During the year 1928-29 the sanction of the Department of Finance was obtained for the travelling expenses incurred by a committee appointed to advise on proposals concerning the manufacture of iodine. From the terms of the sanction it would appear that the authority of that Department for these expenses was limited to specific dates but owing to unforeseen causes it was necessary to hold a further meeting in the financial year under review and I have asked that covering sanction be obtained for the expenses incurred on the final meeting.

VOTE 59.—MARINE SERVICE.

29. The authorities for subsistence and other allowances granted to certain outdoor officers who are paid from this vote are based on regulations which were in existence at the time that the service was taken over. In view of the altered conditions applying in certain instances I have asked that the approval of the Department of Finance for the continued application of these regulations should be sought.

VOTE 62.—POSTS AND TELEGRAPHS.

*Dun Laoghaire-Holyhead Mail Service.**Revision of Contract Payment.*

30. The position in this matter has not altered since the date of my last report. No settlement has yet been effected with the British Post Office on the apportionment of the total annual contract payment between the British and Free State administrations. In the meantime payments for this service continue to be made on a provisional basis.

Losses.

31. In addition to the cases reported in the Statements of Losses appended to subheads H.2 and O.6, a loss of approximately £400 due to embezzlement of official cash was adjusted in part during the year by payments temporarily charged to suspense account. The relative charge to the vote will appear in the account for 1930-31. The misappropriations were effected mainly by the manipulation of Savings Bank accounts, and by the withholding of rates collected on behalf of a local authority. I observed that heavy legal expenses were incurred in connection with civil proceedings taken against the sub-postmaster, in whose office the frauds were committed, for the recovery of the amount of the defalcations. A decree was obtained but was returned by the sheriff unsatisfied, there being no property which could be seized.

Engineering Repayment Work.

32. The expenditure on repayment services during the year as reported in the note appended to subhead L. covers direct charges only.

The total for the year including indirect expenditure is £15,792 of which £14,260 was outstanding on 31st March, 1930.

The high proportion outstanding was, I am informed, due to the inclusion of expenditure incurred prior to the 31st March, 1930, in safeguarding Post Office plant from electric power lines.

Many of these works were not completed at the close of the financial year and accounts in respect of them had not been rendered.

The question of the percentage additions to direct expenditure to cover indirect costs incurred in connection with repayment works has not yet been determined. A report on the subject generally has, however, recently been submitted to the Department of Finance for consideration.

Subhead M.1.

33. The saving on Subhead M.1 arose from the redemption of Exchequer (Telephone) Bonds at a cost slightly less than was contemplated. On the transfer of the Telephone service to this administration the Saorstát accepted liability for its share of (1) outstanding annuities in respect of loans raised for Telephone development, and (2) unredeemed Exchequer (Telephone) Bonds issued in the years 1913 and 1914 for the purchase of the plant of the late National Telephone Company. The terms of issue of these Bonds provided for redemption in the year 1930. The balance of the Bonds outstanding was redeemed during the year at a saving of £8,186, with the result that the final instalment due from this administration was £7,682 instead of £7,845 as estimated.

Superannuation Payments.

34. I observed that a sum of £61 0s. 4d., being the proportion of the pension payable by this administration to an officer who retired on 1st February, 1929 has been charged to a suspense account by direction of the Department of Finance. This Officer was transferred to the service of the Provisional Government as from 1st April, 1922, but was not included in the scheme determining the members of the staff to be transferred from the British Government to the Provisional Government.

I am informed that the charge has not been made to the vote pending completion of the reciprocal arrangements contemplated by section 7 (2) of the Irish Free State (Consequential Provisions) Act, 1922, and section 8 of the Superannuation and Pensions Act, 1923.

Store Accounts.

35. A test examination with generally satisfactory results has been applied to the store accounts of the department. The total value of stores on hand at 31st March, 1930, including stocks held for other government departments, was £241,269, a decrease of £27,739 on the value of stores held at the end of the previous year. The stores held for other departments were valued at

£44,541 as compared with £58,983 on the 31st March, 1929. The stocks of certain items, referred to in my last report as having been in store for long periods, have, in some instances, been considerably reduced. I observed that materials for overcoatings purchased in 1923 for another department and valued at over £4,500, have not been drawn on during the year. It is unlikely, I understand, that any of this stock will be required in the immediate future.

Stores for other government departments are purchased out of the floating balances of the Department of Posts and Telegraphs, the cost being debited to a suspense account. Recoupment is not received from the other departments concerned until the stores have been delivered to them and accounts have been rendered. The charge therefore in the votes of these departments may not appear in the year in which the expenditure was incurred. I am of opinion that arrangements should be made by which the cost of stores purchased for other departments should be charged to the vote for the year in which the expenditure took place.

Provision of Telegraphists for Railway Work.

36. Under agreements with railway companies telegraphists are provided by the department free of cost at certain stations. I have inquired as to the authority for the provision of a free telegraphist at a railway station not scheduled in the agreement with the company concerned.

Inter-State Telegraph Traffic.

37. The negotiations referred to in my last report on the proposals for a new basis of apportionment of inter-state press telegram revenue have resulted in a provisional agreement between the British and Free State Post Offices. The terms of the agreement have been submitted to the Department of Finance for approval, pending the receipt of which no adjustment of the telegram account as between the two administrations has been effected for the three years ended 31st March, 1930.

Cross Channel Cables.

38. I mentioned in my report for the year 1927-28 that half the cost of maintenance of British-Free State cables has since 1922 been borne by this country, notwithstanding that certain wires are reserved for cross channel traffic not connected with the Saorstát. Proposals for the division of the annual cost of maintenance on a new basis have, I am informed, recently been received from the British administration and are at present being considered.

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

39. The provisional rates of commission for these services, referred to in my last report, are still being applied. I am informed that the question of applying new rates arrived at as a result of negotiations between the British and Saorstát Post Offices has been referred to the Department of Finance.

Revenue.

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

Agreement has not yet been reached with the Revenue Department on the question of the annual amount payable by the Department of Posts and Telegraphs for postage stamps sold for revenue purposes. There is a wide divergence between the proposals put forward by the two Departments concerned. Pending settlement of this question payments at the rate of £48,000 per annum under this head continue to be made to the Revenue Department.

Telephone Capital Account.

41. The adjustment of the overcharge to the vote in previous years, referred to in my last report, has not yet been effected. The total involved has been ascertained to be £47,972 12s. 9d. Expenditure to this amount which should have been met from funds provided out of moneys raised under the Telephone Capital Acts, 1924 and 1927, has been charged against the vote during the six years ended 31st March, 1928. It is proposed to adjust the matter by drawing this sum from Telephone Capital Account and appropriating it in aid of the vote. The authority of the Minister for Finance for the adoption of this course has been sought but had not been received at the date of my report.

As stated in the explanation of variation appended to subhead D, a proportion, at present indeterminable, of the cost of a site included in the subhead will, when definitely ascertained, fall to be charged against Telephone Capital.

Post Office Savings Bank Accounts.

42. The accounts of the Post Office Savings Bank for the year ended 31st December, 1929, have been submitted to a test examination with satisfactory results.

The expenses of Savings Bank management are recovered from the Savings Bank Fund and credited to appropriation in aid subhead T.7. It was observed that no charge is made against

the Fund for pension liability of staff directly employed on Savings Bank work. In reply to my inquiry I have been informed that this matter had previously been under discussion, that it had been decided not to proceed further with it at the time, but that it was now proposed to raise the question again with the Department of Finance.

Post Office Factory.

43. A test examination with satisfactory results has been applied to the accounts of the Post Office Factory. The expenditure on manufacture jobs, including work in progress at the end of the year, was £13,293; the expenditure on repair works during the year (excluding repairs to mechanical transport) was £11,567 and the expenditure on motor repairs amounted to £2,683.

A schedule of articles, the manufacture of which it is proposed may be undertaken in the Factory without special authority, has been submitted to the Department of Finance but it has not yet been approved.

VOTE 63.—WIRELESS BROADCASTING.

Exchequer Extra Receipts.

44. The receipts from wireless licence fees during the year amounted to £13,050, as compared with £13,411 10s. 0d. in 1928-29. The receipts from advertisements (£51 6s. 0d.) include £30 paid for the use of the Broadcasting Station for broadcasting concerts sponsored by advertisers.

VOTE 64.—ARMY.

A3—Expenses of Equitation Teams at Horse Shows.

45. In dealing with the attendance of Army Equitation teams at foreign shows, it has been the practice to issue imprests to the officer in charge to provide for the authorized allowances payable to members of the team during their period of absence. The expenditure properly accounted for and vouched is admitted as a charge against this subhead; but the unexpended balances of imprests issued for this purpose in May, June and September, 1929, amounting approximately to £240 have not yet been surrendered. The prior authority of the Department of Finance for expenditure involved in sending equitation teams to foreign shows was obtained in each case, but these authorities were exceeded in

some minor instances, and it would appear that covering sanction was not obtained. I am still in communication with the Accounting Officer on these matters.

Extra expense appears to have been incurred in sending a relatively large number of grooms with horses to local shows as compared with the number allocated to teams competing at foreign shows, and in this connection I have asked whether the Department of Finance approval was obtained for a charge to this subhead of a sum of £13, expended on the transport of horses and grooms in excess of the number for which the Show Committee paid the transport expenses.

Subhead B.—Marriage Allowance.

46. I observed that dependants' allowance was paid to the wife of a soldier (who was a widower with one child when he attested on 11th November, 1922, and who re-married on 15th July, 1923) in respect of herself and the surviving child of the first marriage, as she certified in the quarterly life certificate that the child was living and in her care. It was ascertained in January, 1930, that the child was not living with her or in her care and payment was suspended. The payments wrongly made to her for the child amounting to £122 4s. 6d. do not constitute a proper charge on the Army Vote, and I have inquired what departmental action has been taken. The greater portion of the amount has been borne on subhead B. of the votes for prior years.

Subhead H.—Transport of Troops.

47. The Defence Force Regulations provide for the issue of free railway warrants to members of the Forces when proceeding to their homes on sick and annual leave, and the cost is borne on this subhead. An agreement with the railway companies dated 25th May, 1925, provides for special rates of charge for the transport of troops and Army property, including the issue of return tickets at ordinary single fares and one-fourth to officers on leave and men in uniform on furlough, on surrender of vouchers. In the course of examination of the payments for this service it was observed that the full railway fares had been paid for officers and men travelling singly on leave or duty even during periods when reduced fares were available to the public. I was informed in reply to my inquiry that it had not so far been found possible to conform to this portion of the agreement, as the concession was conditional on the payment of the fare at the time of booking, but that at an early date the Department would be in a position to secure whatever benefits might accrue. It would appear, however, that the condition referred to was not stipulated in the agreement.

Subhead K.—Provisions.

48. Sums amounting to £3 and £146 8s. 0d. are charged against this subhead for the treatment of soldiers in civilian hospitals. As the estimates do not appear to contain any specific provision for such treatment under this head I have deemed it desirable to ask for the covering sanction of the Department of Finance for these payments.

Cost Accounts.

49. Accounts showing the cost of production of meat at the military abattoirs at the Curragh and Dublin and of bread at the Curragh Bakery have been furnished to me. The cost of meat at the Curragh and at Dublin is shown as 8.93 pence and 9.22 pence per lb. respectively.

During the year it was decided to supply bread to the Dublin area from the Curragh Bakery as it was estimated that the cost would be less than the price paid for supplies obtained by public contract. The scheme was put into operation as from 1st November, 1929. The account for the year 1929-30 furnished to me shows the cost of bread delivered at the Curragh as 1.74 pence per lb. and delivered in Dublin as 1.92 pence per lb. The contract price at which bread was supplied to the Dublin area for the period 1st May, 1929, to 31st October, 1929, was 7 pence per 4 lb. loaf. I have inquired whether the Army Authorities are satisfied that the existing arrangement for the supply of bread to these areas is the most economical.

Subhead M.—Clothing.

50. A quantity of cloth (officers' whipcord), for which £154 8s. 4d. was paid from this subhead, was received into store in June, 1929. In the course of a recent local audit it was observed that this cloth is still held in store, no issues having been made therefrom. As the N.C.O.'s who would otherwise be entitled to free issues of cloth of this quality are now paid a cash allowance in lieu I have asked for information on the necessity for this purchase.

Subhead N.—Animals and Forage.

51. It was observed that in some instances horses were admitted to the School of Equitation as the privately owned chargers of officers, who were entitled to be mounted. These horses were certified by Boards of Selection as conforming to Army requirements, though, in fact, they did not belong to the officers in question and their maintenance in the School in such circumstances contravened existing regulations. It would also

appear that contrary to Regulations a particular officer had more than one privately owned horse maintained at public expense for the same period.

A number of privately owned horses, for the maintenance of which the owners pay 1s. per day, are on the strength of the School of Equitation. These horses have been declared to be of a type which is not suitable for the school, and I have asked whether it is necessary to retain them on the strength in view of the general scheme authorized for the purchase and training of Class I horses only.

Subhead P.—Warlike Stores.

52. The Department of Finance in a letter dated 19th December, 1927, sanctioned the expenditure of £10,900 on the purchase of a battery of anti-aircraft guns with a predictor, but made it a condition of the sanction that the articles should be obtained before the close of the financial year 1927-28. The major part of the order was delivered and payment made before the 31st March, 1928, but payments continued to be made in the following years for various items delivered after that date. A predictor was not available at the time of the original order and a contract was placed for one in the financial year 1929-30 at a cost of approximately £2,000. Bearing in mind the limitation of the original authority issued by the Department of Finance I am of opinion that a renewal of this authority should have been sought for commitments entered into after 31st March, 1928.

A contract was entered into in 1927-28 for the supply of a 10/12 ton tank complete with engine and gun at a cost of £14,630 and for spare parts to the value of £4,000. Provision for the whole expenditure was made in the estimates for 1928-29, and £13,972 10s. 0d. or 75 per cent. of the contract price was charged in the account for that year. Delivery was made in March, 1929, and subsequent examination disclosed defects in the tank, the engine, and the gun. The tank complete was not reported as satisfactory until 6th August, 1930. I am in communication with the Accounting Officer on this matter and on the question of the short delivery of the spare parts, pending settlement of which final payment has not been made. Payments on the contract amounting to £3,275 7s. 6d. have been charged against this subhead, but no provision was made for this expenditure in the estimate for 1929-30, and the matter does not appear to have been referred to the Department of Finance.

A number of respirator cases costing £68 were delivered with a consignment of warlike stores in August, 1927. The cases were returned to the contractors in October, 1928, on the understanding that credit would be allowed for them. It would appear, however, that they were paid for, and that no action was taken with a view to obtaining the appropriate credit. The cases were

received back in July, 1929. As a sum of £76 5s. 6d. has more recently been paid for cases of the same type, which were used for the delivery of stores, and are not further required, I have asked whether any arrangement has been made for the return of those cases in view of their cost.

Subhead S.—Barrack Services and Minor Works.

53. A pavilion at the Curragh was renovated for the use of the Army Athletic Association at a cost of £76 8s. 1d., of which £49 13s. 8d. is borne on this subhead, the balance having been contributed by the Association. As it appeared to me that the estimates included no provision for services of this kind, and as no rent is charged for the use of the pavilion, I requested that the covering sanction of the Department of Finance should be sought for the above charge.

Subhead V.—Barrack Services.

54. A sum of £15 9s. was paid to a contractor in settlement of his claim for empty drums in which disinfectants had been delivered in 1923 as he refused to accept their return in 1928. As the drums were of no market value they have not been disposed of; and considering the nature of the payment, I have asked that the covering sanction of the Department of Finance may be obtained.

On examination of the charges to this subhead it was noted that the rates paid for laundry work at one military station were much in excess of the rates paid at other centres. As only one tender was received for the work at this station, I inquired why it had been found necessary to limit the invitations to tender to local laundries, and whether it would be more economical to have the work done elsewhere. I have been informed, in reply, that all laundry contracts provide for collection and delivery by the contractor, and that subject to this essential condition consideration will be given to the question of how far it may be practicable to have the work done more economically outside the locality in which the troops are stationed.

Payments amounting to £110 11s. 3d. were made on fraudulent claims for laundry work in a military district in respect of the period September, 1926, to July, 1927. Of this amount £58 7s. 10d. remained as a final charge in the account for 1926-27 as that account was closed before the fraud had been discovered. The actual value of the work done was estimated at £21 for the year 1926-27 and £17 10s. for the year 1927-28, and the balance of the amount paid was recovered from certain officers who were held responsible for certifying the claims. The unvouched amount of £17 10s. is charged to this subhead with Department of Finance sanction.

Subhead X.—Incidental Expenses.

55. A sum of £39 11s. 9d. is charged to this subhead with Department of Finance sanction, being a refund of the amount paid by a purchaser at an auction of Army stores in 1924. The purchaser did not get delivery of the stores, which were apparently lost, and efforts made to trace them were without result.

Balances Irrecoverable and Claims Abandoned.

56. Under the authority of the Department of Finance sums amounting to £114 15s. 1d. have been written off as irrecoverable and claims amounting to £1,653 10s. 10d. have been abandoned. The details are set out in statements appended to the accounts.

Subhead Z.—Appropriations in Aid.

57. The prize money which is won by the equitation teams is credited to this subhead. It was observed, however, that prize money was won by a horse which was sent to a foreign show as a member of the equitation team, and which was on the strength of the School of Equitation, but that this sum had not been brought to credit of the vote at the date of my report.

To this subhead are also credited sums received for the sale of horses at foreign shows. As I have been unable to vouch the accuracy of the sums brought to credit I am in communication with the Accounting Officer on the method of payment.

Two soldiers who retired from the Army in 1924 continued in occupation of public quarters up to March, 1929, and December, 1928, respectively. In one case a rent of 8s. per week was fixed and was collected in respect of the period 7th August, 1925, to 31st May, 1928, in the other a rent of 7s. 6d. per week was agreed on, and was collected in respect of the period 10th September, 1927, to 31st May, 1928. I understand that the authority of the Department of Finance has been sought to write off as irrecoverable the arrears, which amount approximately to £75 and £83.

Among the amounts brought to credit of this subhead are receipts for sales to individual officers of various articles of Army stores. The authority of the Department of Finance, which is necessary for all such sales was not obtained but the covering sanction of that Department is now being sought.

On examination of the accounts of the Curragh Abattoir it was observed that the returns of sundry sales on repayment did not appear to be accurately compiled, and abattoir receipts were not brought to credit of this subhead as promptly as they might be. I am in communication with the Accounting Officer on these matters, and on the method of collection of departmental receipts.

I have also asked for information concerning the present position of certain lettings at the Curragh for which no rents would appear to have been received in recent years.

Volunteer Reserve.

58. A Volunteer Reserve was organized during the year under the powers contained in Part III of the Defence Forces (Temporary Provisions) Act, 1923. It was observed that approximately £600 was expended on publicity up to 31st March, 1930, for which the prior sanction of the Department of Finance was not obtained. It was also noted that a sum of £110 6s. 3d. was charged to subhead V. which does not appear to include any provision for this service.

Stores.

59. During the year under review considerable progress was made with the work of disposal of surplus and unserviceable Army stores, and disposal sales were held at the principal military centres including the mechanical transport dépôt at Gormanston which was finally closed down.

I noticed in connection with those sales that in some instances the successful tenderers did not meet their obligations with the result that the Department had to re-sell several lots at a smaller price. I have asked whether authority has been obtained to waive the resulting claims against the original purchasers.

60. With reference to the statement of stores written off, which is appended to the Appropriation Account it is observed that in one case the stock-taking Board reported surpluses amounting to £423, and deficiencies amounting to £186, but only the losses attributed mainly to pilferage appear to be noted, while in another the value of new articles only is stated. It would also appear that these discrepancies occurred over a period of years. As the existing system of store accounting includes the submission of certified accounts annually after the stocks have been checked and reconciled, I have asked for further information in these cases.

In view of the discrepancies revealed at other stations on a change of quartermasters and the periods to which they are attributed it seems to me that accounts are certified as correct before reconciliation with existing stocks has been completed, and that approved methods of dealing with discrepancies and losses are not followed. No regulations governing the adjustment of and accounting for losses due to various causes have yet been made, but I understand that the question of delegation of powers to deal with minor losses of stores and cash is at present the subject of correspondence with the Department of Finance.

61. It was observed that large deficiencies were disclosed at a Curragh station on the changing of quartermasters in February, 1929. A sum of £67 15s. 9d. was recovered from the gratuity of the outgoing quartermaster on account of a deficiency of 44½ tons of coal. This officer failed to account for the loss, and it would appear that the circumstances in which it occurred were not further investigated. The deficiencies of clothing and Barrack Services were estimated at £25 14s. 9d. and £90 respectively. I am informed that it was decided to treat all Barrack Service stores at the Curragh as a single unit and to amalgamate the various accounts into one as from the 1st October last. It is proposed to delay final action in connection with the above deficiencies until the true position is disclosed as a result of this amalgamation.

62. A delivery of 50 tons of coal was accepted at a small military post, though an official order was issued for 20 tons only. The stock which was held before this delivery appeared to be sufficient to meet the requirements of the station for a six months' period. The station was closed down within a few months and the remaining stock, estimated at 70 tons, was sold for £50, resulting in a loss of £1 1s. 5d. per ton.

A deficiency of approximately 170 tons of coal was brought to light at a local inspection in February, 1930, and I have inquired what departmental action has been taken.

63. It was noted during a local audit of store records that a quantity of spare parts, which were new and unused, had been rendered surplus to requirements by the substitution in 1928 of a motor cycle of a new model for the older model for which the spare parts had been purchased. The new cycles were purchased in 1926, but the spare parts for the older model appeared to have been purchased in 1927 and 1928, and some of this material was the subject of a report of the Board of Survey dated 9th September, 1929. I am in communication with the Accounting Officer on the steps taken to dispose of these surplus stores.

64. On inspection of the job cards relating to work done at Transport repair workshops it was noted that a large proportion of the work consisted of the construction of new bodies for tenders and lorries and the reconstruction of horse-drawn vehicles. This expenditure appears to be of a capital nature, and I have inquired as to the system of financial control, and whether definite authority has been obtained for this work.

VOTE 66.—EXTERNAL AFFAIRS.

65. Sums amounting to £38 6s. 6d. are charged to A.4 of this vote for which vouchers have not been submitted and for which prior sanction was not obtained.

VOTE 69.—ADVANCES TO COMPENSATION FUND
UNDER THE INTOXICATING LIQUOR ACT, 1927.

66. Under the terms of the Intoxicating Liquor Act, 1927, advances to the amount of £50,647 16s. 6d. were made to compensation funds created under that Act for the reduction of licensed premises in the Saorstát. These advances are repayable to the Exchequer by means of terminable annuities and an annual apportionment order in accordance with section 48 regulates the amount repayable by each licence holder in the licensing district concerned. The number of licences extinguished under the Act was 298 and the average compensation awarded was £170.

VOTE 71.—REPAYMENTS TO CONTINGENCY FUND.

67. A payment of £136 6s. 0d. is included in this account as an advance to cover the balance of expenditure incurred in respect of a Saorstát citizen who had died abroad. The embalming and the transport of the body were arranged directly with a British Vice-Consul by the relatives of the deceased. The relatives at the same time guaranteed payment of the expenses, but at the date of my report the advance shown in the account, which represents the balance of the expenses refunded direct to the Vice-Consul from the Contingency Fund, had not been repaid.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General
(*Ard Scrúdbair*).

EXCHEQUER AND AUDIT DEPARTMENT,
DUBLIN, 18th February, 1931.

APPROPRIATION ACCOUNTS, 1929-30.

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.
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	8,000	—	8,000	6,332 14 9	—	5,832 14 9	427 5 3	—	—	—	427 5 3	—	—	601 0 7	1
4	2	CHIEF SECRETARY ...	121,062	—	121,062	113,748 2 3	—	113,748 2 3	7,303 17 0	—	—	—	7,303 17 0	—	—	—	2
6	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	12,073	—	12,073	12,045 8 3	—	12,045 8 3	27 11 0	—	—	—	27 11 0	—	—	30 0 0	3
8	4	COMPTROLLER AND AUDITOR-GENERAL ...	12,242	—	12,242	10,095 17 9	—	10,095 17 9	1,146 2 3	—	—	—	1,146 2 3	—	—	210 0 0	4
10	5	OFFICE OF THE MINISTER FOR FINANCE ...	81,230	—	81,230	57,835 10 10	—	57,835 10 10	23,395 3 0	—	—	—	23,395 3 0	—	—	538 15 3	5
12	6	OFFICE OF THE REVENUE COMMISSIONERS ...	976,200	14,000	990,200	664,597 12 4	18,000 17 11	672,597 12 4	20,302 7 8	—	3,160 17 11	—	20,302 7 8	—	—	—	6
14	7	OLD AGE PENSIONS ...	2,165,100	1,300	2,166,400	2,137,323 8 10	1,738 5 10	2,138,061 3 0	6,726 11 2	—	438 5 10	—	6,726 11 2	—	—	—	7
16	8	LEGAL AID ...	935,000	—	935,000	935,000 0 0	—	935,000 0 0	—	—	—	—	—	—	—	—	8
18	9	TEMPORARY COMMISSIONERS ...	10,738	—	10,738	8,597 0 11	—	8,597 0 11	1,890 13 1	—	4,006 8 9	—	1,890 13 1	—	—	—	9
20	10	OFFICE OF PUBLIC WORKS ...	113,000	11,000	124,000	109,252 1 8	18,400 8 0	127,652 9 8	3,747 18 4	—	—	0,000 12 3	127,652 9 8	—	—	145 0 0	10
22	11	PUBLIC WORKS AND BUILDINGS ...	750,350	159,345	890,000	715,703 18 6	183,275 7 0	898,978 15 6	34,492 1 6	—	—	—	898,978 15 6	—	—	365 4 8	11
24	12	STATE LABORATORY ...	6,271	—	6,271	11,360 13 10	—	11,360 13 10	923 6 2	—	—	—	11,360 13 10	—	—	371 11 10	12
26	13	CIVIL SERVICE COMMISSION ...	12,283	—	12,283	306,408 0 4	—	306,408 0 4	26,283 19 8	—	—	—	306,408 0 4	—	—	—	13
28	14	PROPERTY LESSEES COMMISSION ...	372,700	—	372,700	306,408 0 4	—	306,408 0 4	26,283 19 8	—	—	—	306,408 0 4	—	—	—	14
30	15	PERSONAL INJURY COMPENSATION ...	3,900	—	3,900	3,560 17 8	—	3,560 17 8	339 2 4	—	—	—	3,560 17 8	—	—	—	15
32	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,844,500	6,100	1,850,600	1,695,690 9 2	2,376 4 5	1,698,066 3 7	2,534 5 9	—	—	3,731 15 7	1,698,066 3 7	—	—	—	16
34	17	RAILWAY GOVERNMENT PROPERTY ...	85,100	2,700	87,800	2,400 10 1	—	2,400 10 1	1,599 9 11	—	—	—	2,400 10 1	—	—	64 9 2	17
36	18	SECRETARY ...	10,000	—	10,000	1,523 2 11	—	1,523 2 11	20 16 1	—	—	—	1,523 2 11	—	—	—	18
38	19	TARIFF COMMISSION ...	1,844	—	1,844	1,844 0 0	—	1,844 0 0	—	—	—	—	1,844 0 0	—	—	—	19
40	20	EXPENSES UNDER THE ECONOMIC ACT, AND THE JUDICIAL ACT ...	10,000	—	10,000	18,715 5 4	—	18,715 5 4	384 14 8	—	—	—	18,715 5 4	—	—	—	20
42	21	MISCELLANEOUS EXPENSES ...	8,720	—	8,720	8,417 8 1	—	8,417 8 1	302 13 11	—	—	—	8,417 8 1	—	—	—	21
44	22	STATISTICS AND PRINTING ...	164,540	38,648	203,188	135,707 18 4	33,704 1 7	169,411 9 1	16,776 1 8	—	—	—	169,411 9 1	—	—	—	22
46	23	VALUATION AND BOUNDARY SURVEY ...	40,851	9,089	49,940	49,246 3 8	5,710 1 0	54,956 4 8	33,521 2 8	—	24 1 0	—	54,956 4 8	—	—	—	23
48	24	ORDNANCE SURVEY ...	47,264	2,050	49,314	48,704 5 1	2,472 1 6	51,176 6 7	44,732 3 8	—	—	—	51,176 6 7	—	—	—	24
50	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	999,211	—	999,211	62,131 6 8	1,637 9 7	63,768 6 5	18 14 4	—	497 9 7	—	63,768 6 5	—	—	—	25
52	26	LAW CHARGES ...	61,324	1,800	63,124	10,002 14 3	—	10,002 14 3	7,097 5 9	—	—	—	10,002 14 3	—	—	—	26
54	27	HAULAGE AND DOCKWARD ...	12,100	—	12,100	10,002 14 3	—	10,002 14 3	7,097 5 9	—	—	—	10,002 14 3	—	—	—	27
56	28	UNIVERSITIES AND COLLEGES ...	163,999	—	163,999	163,999 0 0	—	163,999 0 0	—	—	—	—	163,999 0 0	—	—	—	28
58	29	WEST INDIA COMPANY ...	108,314	—	108,314	108,314 0 0	—	108,314 0 0	—	—	—	—	108,314 0 0	—	—	—	29
60	30	QUIT RENT OFFICE ...	4,080	—	4,080	4,007 19 0	—	4,007 19 0	72 6 0	—	—	—	4,007 19 0	—	—	—	30
62	31	OFFICE OF THE MINISTER FOR JUSTICE ...	38,889	—	38,889	38,889 0 0	—	38,889 0 0	—	—	—	—	38,889 0 0	—	—	—	31
64	32	GARDA SIOBHANA ...	1,686,083	36,720	1,722,803	1,692,726 10 11	40,510 2 6	1,733,236 12 7	3,510 1 8	—	3,850 2 6	—	1,733,236 12 7	—	—	—	32
66	33	PRISONS ...	10,382	10,800	21,182	10,450 5 3	16,608 8 2	27,058 13 5	16,608 8 2	—	—	—	27,058 13 5	—	—	—	33
68	34	DISTRICT COURT ...	30,822	—	30,822	30,822 0 0	—	30,822 0 0	—	—	—	—	30,822 0 0	—	—	—	34
70	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	57,005	3,710	60,715	53,439 6 6	3,500 8 3	56,939 17 3	4,086 14 6	—	—	209 11 0	56,939 17 3	—	—	—	35
72	36	LAND REGISTRY AND REGISTRY OF DEEDS ...	49,101	—	49,101	47,428 6 8	16,983 3 1	64,411 9 9	1,982 13 4	—	—	—	64,411 9 9	—	—	—	36
74	37	CRIMINAL COURT ...	73,106	14,040	87,146	71,612 0 8	16,983 3 1	88,595 3 9	1,982 13 4	—	1,023 3 3	—	88,595 3 9	—	—	—	37
76	38	PUBLIC RECORD OFFICE ...	5,453	—	5,453	5,240 11 0	—	5,240 11 0	183 8 2	—	—	—	5,240 11 0	—	—	—	38
78	39	CHARITABLE DONATIONS AND BEQUESTS ...	5,312	—	5,312	5,164 5 7	48 14 2	5,212 11 0	44 14 0	—	—	—	5,212 11 0	—	—	—	39
80	40	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	471,100	14,649	485,749	474,265 12 5	18,500 2 4	492,765 14 9	2,700 7 7	—	—	—	492,765 14 9	—	—	—	40
82	41	GENERAL REGISTRY OFFICE ...	20,136	9,780	29,916	20,103 18 11	10,450 3 6	30,553 15 5	32 1 1	—	—	—	30,553 15 5	—	—	—	41
84	42	UNIVERSITY ACADEMY ...	17,008	3,084	20,092	17,008 0 0	3,084 0 0	20,092 0 0	—	—	—	—	20,092 0 0	—	—	—	42
86	43	NATIONAL HEALTH INSURANCE ...	306,871	2,295	309,166	306,871 0 0	2,295 0 0	309,166 0 0	—	—	—	—	309,166 0 0	—	—	—	43
88	44	HOSPITALS AND INFIRMARIES ...	13,298	—	13,298	13,297 14 7	—	13,297 14 7	1 3 0	—	—	—	13,297 14 7	—	—	—	44
90	45	OFFICE OF THE MINISTER FOR EDUCATION ...	165,994	85	166,079	165,994 0 0	85 0 0	166,079 0 0	—	—	—	—	166,079 0 0	—	—	—	45
92	46	PRIMARY EDUCATION ...	3,016,902	6,100	3,023,002	3,016,902 0 0	6,100 0 0	3,023,002 0 0	—	—	—	—	3,023,002 0 0	—	—	—	46
94	47	SECONDARY EDUCATION ...	337,300	36,500	373,800	337,300 0 0	36,500 0 0	373,800 0 0	—	—	—	—	373,800 0 0	—	—	—	47
96	48	TECHNICAL INSTRUCTION ...	101,004	43,522	144,526	101,004 0 0	43,522 0 0	144,526 0 0	—	—	—	—	144,526 0 0	—	—	—	48
98	49	SCIENCE AND ART ...	32,430	970	33,400	32,430 0 0	970 0 0	33,400 0 0	—	—	—	—	33,400 0 0	—	—	—	49
100	50	INFORMATION AND INDUSTRIAL SCHOOLS ...	122,863	5,045	127,908	122,863 0 0	5,045 0 0	127,908 0 0	—	—	—	—	127,908 0 0	—	—	—	50
102	51	NATIONAL GALLERY ...	4,140	—	4,140	4,091 14 11	—	4,091 14 11	48 8 1	—	—	—	4,091 14 11	—	—	—	51
104	52	AGRICULTURE ...	459,184	151,410	610,594	459,184 0 0	151,410 0 0	610,594 0 0	—	—	—	—	610,594 0 0	—	—	—	52
106	53	FORESTRY ...	60,053	3,550	63,603	60,053 0 0	3,550 0 0	63,603 0 0	—	—	—	—	63,603 0 0	—	—	—	53
108	54	FISHERIES ...	17,587	31,850	49,437	17,587 0 0	31,850 0 0	49,437 0 0	—	—	—	—	49,437 0 0	—	—	—	54
110	55	LAND COMMISSION ...	671,536	100,150	771,686	671,536 0 0	100,150 0 0	771,686 0 0	—	—	—	—	771,686 0 0	—	—	—	55
112	56	INDUSTRY AND COMMERCE ...	110,910	4,710	115,620	110,910 0 0	4,710 0 0	115,620 0 0	—	—	—	—	115,620 0 0	—	—	—	56
114	57	RAILWAYS ...	83,278	26,102	109,380	83,278 0 0	26,102 0 0	109,380 0 0	—	—	—	—	109,380 0 0	—	—	—	57
116	58	RAILWAY TRAFFIC ...	7,100	—	7,100	6,852 1 7	—	6,852 1 7	247 8 3	—	—	—	6,852 1 7	—	—	—	58
118	59	MARINE SERVICE ...	11,559	4,047	15,606	11,559 0 0	4,047 0 0	15,606 0 0	—	—	—	—	15,606 0 0	—	—	—	59
120	60	UNEMPLOYMENT INSURANCE ...	312,035	130,590	442,625	312,035 0 0	130,590 0 0	442,625 0 0	—	—	—	—	442,625 0 0	—	—	—	60
122	61	INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE ...	21,898	—	21,898	21,438 3 6	—	21,438 3 6	459 5 0	—	—	—	21,438 3 6	—	—	—	61
124	62	POSTS AND TELEGRAPHS ...	2,318,475	90,040	2,408,515	2,318,475 0 0	90,040 0 0	2,408,515 0 0	—	—	—	—	2,408,515 0 0	—	—	—	62
126	63	WIRELESS TELEGRAPHY ...	30,510	—	30,510	24,308 10 9	—	24,308 10 9	6,201 9 3	—	—	—	24,308 10 9	—	—	—	63
128	64	ARMY ...	1,431,371	38,740	1,470,111	1,431,371 0 0	38,740 0 0	1,470,111 0 0	—	—	—	—	1,470,111 0 0	—	—	—	64
130	65	ARMY PENSIONS ...	233,473	—	233,473	215,555 8 6	—	215,555 8 6	17,917 6 0	—	—	—	215,555 8 6	—	—	—	65
132	66	EXTENSIVE APPEALS ...	40,004	—	40,004	35,607 12 7	—	35,607 12 7	4,396 7 6	—	—	—	35,607 12 7	—	—	—	66
134	67	LEAGUE OF NATIONS ...	8,285	—	8,285	5,153 18 3	—	5,153 18 3	3,131 10 0	—	—	—	5,153 18 3	—	—	—	67

APPROPRIATION ACCOUNTS— PUBLIC SERVICES, 1929-30.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances of Household Staff ...	1,825	1,653 7 11	171 12 1	—	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—	—	—
C.—Travelling Expenses ...	275	64 4 7	210 15 5	—	—	—
D.—Telegrams and Telephones ...	220	175 2 3	44 17 9	—	—	—
E.—Motor Car Replacement Fund (Grant in Aid) ...	740	740 0 0	—	—	—	—
TOTAL	£ 6,060	5,632 14 9				—
Surplus to be surrendered ...			£ 427 5 3			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to a vacancy on the Establishment.

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

D.—Over-estimation.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

29th November, 1930.

MOTOR CAR REPLACEMENT FUND.

			£	s.	d.
Balance on 1st April, 1929	...	...	42	4	6
Grant-in-Aid, 1929-30	...	...	740	0	0
Interest on Investment	...	...	1	18	0
			784	2	6
Expended in Purchase of Car	...	...	331	1	0
Balance at 31st March, 1930	...	...	£453	1	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, 1930,
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	51,949 0 0	71	0 0	—	—
B.—Travelling Expenses of Teachtaí ...	12,000	7,734 11 10	4,265	8 2	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ...	23,580	22,742 13 9	837	6 3	—	—
D.—Travelling Expenses of Seanadóirí ...	1,500	807 1 5	692	18 7	—	—
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	30,847	29,541 1 7	1,305	18 5	—	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas ...	400	318 0 8	81	19 4	—	—
G.—Telegrams and Telephones ...	350	325 13 0	24	7 0	—	—
H.—Witnesses' Expenses ...	25	—	25	0 0	—	—
I.—Inter-Parliamentary Union (Saorstát Éireann Group) Grant in Aid ...	80	80 0 0	—	—	—	—
J.—Empire Parliamentary Association (Saorstát Éireann Branch) Grant in Aid ...	250	250 0 0	—	—	—	—
TOTAL ... £	121,052	113,748 2 3				
Surplus to be surrendered ... £			7,303	17 9		

Estimated. Realized

Extra Receipts payable to Exchequer ... £ 501 0 7

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. — Savings due to casual vacancy on the death of a Deputy.
- B. and D. — Expenditure cannot be accurately estimated. Substantial savings arose from the introduction of special railway travelling rates for members of the Oireachtas.
- C. — Savings due to reduction of salaries of Cathaoirleach and Leas-Cathaoirleach and to casual vacancies.
- E. — Savings due to a revision of the establishment and to expenditure on temporary additional reporters being less than anticipated.
- F. — Expenditure cannot be estimated with any great degree of accuracy.
- G. — Expenditure variable and uncertain.
- H. — No claims came in course of payment in the period covered by this account.

EXTRA RECEIPTS :—

	£	s.	d.
Repayment on account of Grants in Aid to Joint House Committee	500	0	0
Refund of Overpayments	1	0	7
	£501	0	7

J. J. McELLIGOTT,
Accounting Officer.

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

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, 1930,
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 :—				
Original ... £10,833				
Less Supplementary 50				
	10,783	10,726 13 6	56 6 6	—
B.—Travelling Expenses :—				
Original ... £450				
Supplementary ... 150				
	600	665 13 11	—	65 13 11
C.—Incidental Expenses ...	70	74 14 5	—	4 14 5
D.—Telegrams and Telephones	270	228 6 5	41 13 7	—
E.—Allowance to President for Motor Car ...	350	350 0 0	—	—
TOTAL :—				
Original ... £11,973				
Supplementary ... 100				
	12,073	12,045 8 3	98 0 1	70 8 4

Surplus to be surrendered ... £27 11 9

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	—	30

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to regrading of typing staff and casual vacancies thereon.
B.—Excess due to an under-estimation of the proportion to be borne on this Vote of the expenses of the Conference on the operation of Dominions Legislation, etc.
C. and D.—Casual variation.

Extra Receipts—Proceeds of sale of motor car ... £30.

J. J. McELLIGOTT,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMPTROLLER AND AUDITOR-GENERAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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.
OFFICE OF THE COMPTROLLER AND AUDITOR-GENERAL.	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	10,988	10,295 11 9	692 8 3	—
B.—Travelling Expenses ...	68	92 15 10	—	24 15 10
C.—Incidental Expenses ...	80	68 12 0	11 8 0	—
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	600	559 0 0	41 0 0	—
NATIONAL INSURANCE AUDIT.				
D.—Salaries ...	4,636	4,522 19 2	113 0 10	—
E.—Travelling Expenses ...	810	522 7 6	287 12 6	—
F.—Incidental Expenses ...	60	34 11 6	25 8 6	—
TOTAL ...£	17,242	16,095 17 9	1,170 18 1	24 15 10

Surplus to be surrendered ... £1,146 2 3

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	50	210

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies.
 B.—Excess due to travelling and subsistence expenses incurred on audits held outside Saorstát Éireann.
 C.—The charges for telephones were less than anticipated.

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

D.—The amount provided for annual increments and cost of living Bonus was in excess of requirements.

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 £210 were received from Departments in respect of audits the cost of which was greater than anticipated.

J. MAHER,

Accounting Officer.

29th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930 compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR FINANCE, including the PAYMASTER-GENERAL'S OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.				
A.—Salaries, Wages, and Allowances	52,848	50,049 5 1	2,798 14 11	—
B.—Travelling Expenses	225	7 3 0	217 17 0	—
C.—Incidental Expenses	100	116 17 6	—	16 17 6
D.—Telegrams and Telephones	550	477 13 3	72 6 9	—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).				
E.—Salaries, Wages, and Allowances	7,346	7,151 18 2	194 1 10	—
F.—Travelling and Incidental Expenses	70	52 13 10	17 6 2	—
G.—Repayments to British Government in respect of Agency Services performed by the British Government Actuary ...	100	—	100 0 0	—
TOTAL ... £	61,239	57,855 10 10	3,400 6 8	16 17 6
Surplus to be surrendered ...			£3,383 9 2	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	588 15 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies on the establishment and minor regradings of staff, and to the cost of additional temporary clerical assistance being less than anticipated.

B.—Expenditure is variable and uncertain.

C.—Excess due to unforeseen expenditure on advertising in connection with the repayment of the Dáil Éireann Loan, 1919.

D. and F.—Casual variation.

E.—Savings due to vacancies on the establishment.

G.—No claim came in course of payment within the period.

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

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) a Principal Officer of the Department received a gratuity of £125 in respect of his services as a part-time member of the Electricity Supply Board, and a Lower Clerical Officer on loan to this Department received £34 19s. 4d. for special duties.

From the Votes for Technical Instruction, Secondary Education, and Science and Art, a Junior Administrative Officer of this Department received, in the aggregate, £185 in fees as Examiner, etc., and from the Vote for Secondary Education another Junior Administrative Officer of this Department received £38 in fees for like service.

This Account (Subhead E.) includes the sum of £329 12s. 8d. in respect of salary, etc., of a Junior Executive Officer on loan to another Department.

The Accounts of other Departments include the sum of £1,103 13s. 2d. in respect of salaries, etc., of officers on loan to this Department.

J. J. McELLIGOTT,
Accounting Officer.

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

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, 1930, 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. ...	590,300	573,833 3 7	16,466	16	5	—		
B.—Travelling and Subsistence Allowances, etc. ...	20,500	19,917 11 0	582	9	0	—		
C.—Removal Expenses ...	2,000	1,604 2 11	395	17	1	—		
D.—Poundage to Distributor of Stamps ...	475	339 0 10	135	19	2	—		
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	50,200	47,437 13 0	2,762	7	0	—		
F.—Carriage of Parcels, Advertisements, etc. ...	750	786 6 7	—			36	6	7
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,000	1,821 7 11	178	12	1	—		
H.—Telegrams and Telephones	2,050	2,142 3 0	—			92	3	0
I.—Uniform Clothing ...	1,350	1,357 1 4	—			7	1	4
J.—Cycles, Boats and other Conveyances ...	500	411 1 5	88	18	7	—		
K.—Revenue Instruments, etc. ...	250	310 18 10	—			60	18	10
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,500	4,011 10 3	—			511	10	3
M.—Incidental Expenses ...	600	148 10 9	451	9	3	—		
N.—Provision of Rooms for Official Purposes ...	625	629 13 0	—			4	13	0

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	147 7 11	—	47 7 11
GROSS TOTAL ...£	675,200	654,897 12 4	21,062 8 7	760 0 11
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £20,302 7 8	
P.—Appropriations in Aid ...	14,900	18,050 17 11	Surplus of Appropriations in Aid realized. £3,150 17 11	
NET TOTAL ...£	660,300	636,846 14 5	Total Surplus to be surrendered. £23,453 5 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose through vacancies unfilled for the whole or part of the year (£12,500 approximately), and through deaths, resignations, etc. (£4,000 approximately).
- B.—Savings due to diminished expenditure on special relief duty necessitated by sick leave.
- C.—Savings due to a reduction in the cost of removals, principally in transport charges, and the elimination of lodging allowances, where possible.
- D.—Savings due to diminished stamp sales at the Dublin Stock Exchange.
- E.—The provision made for payment to Collectors in respect of arrears of Income Tax was not fully utilized, the amount of arrears collected being somewhat less than anticipated. In addition, the work of Tax collection in the Dublin area was rearranged as from 1st November, 1929, and a saving resulted from the rearrangement. The savings also include the remuneration payable to a deceased Collector of Taxes withheld to cover the cost of substitution during the period from 7th October, 1929, to 30th November, 1929, inclusive, by an official loaned from the Accountant-General's Office, whose salary has been charged to Subhead A.
- F.—The estimate was unduly low, and the expenditure on carriage of parcels in Customs and Excise Collections proved greater than was anticipated.
- G.—Included in the Estimate was a provision of £915 for master dies and plates and working dies and plates, but the expenditure on these items was only £736. Otherwise expenditure was in conformity with the Estimate.
- H.—The excess arose through the provision of new telephone extensions at the Frontier, not originally contemplated, which involved increased charges for rentals, calls and telephonist's services (Department of Finance letters S. 40/9/29 of 18th November, 1929, and S. 53/7/29 of 22nd November, 1929). There was a slight saving on telegrams.

I.—A casual variation.

J.—Saving due to reduced charges for hire of boats, and to a smaller purchase of new cycles than anticipated.

K.—The excess was due principally to the provision of apparatus for tea sampling, and the purchase of scales and weights for assay work at certain postal depots. Provision for this latter item was not made in the Estimate, as it was anticipated the cost would be borne by the Department of Posts and Telegraphs.

L.—The excess was principally due to the payment of rewards amounting to £280 approximately, to Postal Officials for the detention of postal contraband for the three years ended 31st December, 1927. Provision for this item was not made in the Estimate, as it was anticipated the payment would fall into the year 1930-31. The balance of the excess was in respect of fees to counsel.

M.—The provision made for payment for the supply of copies of Poor Rates for Income Tax purposes consequent on the quinquennial valuation was not utilized during the year. The charge to this Subhead includes a payment of £5 10s. 0d. for certified copies of baptismal certificates supplied for Old Age Pension purposes (S. 88/1/30 of 18th February, 1930).

N.—A casual variation not likely to recur.

O.—Statement of Losses charged to the Subhead :—

	£	s.	d.
Advance to an Officer of Customs and Excise not refunded. The Officer had been dismissed the Service, and recovery of the advance was not possible (S. 47/3/29 of 11th May, 1929)	6	10	0

Excess payment on application for probate to an Officer of Customs and Excise, who failed to account for the amount overpaid. Recovery from the Officer was not practicable, as he had been dismissed the Service when the irregularity was discovered (S. 47/7/26 of 27th February, 1930)	5	0	
---	---	---	--

Moneys in respect of Stamp Duty and Income Tax forwarded by post, not received; believed to have been abstracted by an official of the Department who has been dismissed. The evidence was deemed insufficient for proceedings (S. 47/10/29 of 17th December, 1929)	6	2	6
--	---	---	---

Balance of Income Tax misappropriated by a former Collector of Taxes, who fled the country. Legal proceedings will be taken under the Fugitive Offenders' Act, if possible. The ascertained defalcations amounted to £362 17s. 6d., of which £339 8s. 4d. was recovered from Sureties. The balance was covered by remuneration withheld—normally chargeable to Subhead E. A nominal charge only (S. 47/6/29 of 30th November, 1929)	23	9	2
--	----	---	---

Balance of Income Tax misappropriated by a former Collector of Taxes. Legal proceedings were taken against the defaulter, who was allowed out on his own recognizances. The ascertained defalcations amounted to £100 9s. 6d., of which £70 4s. 7d. was recovered from Sureties. The balance was covered by remuneration withheld—normally chargeable to Subhead E. A nominal charge only (S. 47/8/29 of 9th December, 1929)	30	4	11
---	----	---	----

Balance of Income Tax misappropriated by a former Collector of Taxes. Proceedings were taken against the defaulter, who was sentenced to twelve months' imprisonment with hard labour. The sentence was suspended, and the accused was allowed out on his own recognizances for two years on bail of £50 and two sureties of £25 each. The ascertained defalcations amounted to £293 9s. 5d., of which £212 13s. 1d. was recovered from Sureties. The balance was covered by remuneration withheld—normally chargeable to Subhead E. A nominal charge only (S. 47/9/29 of 10th December, 1929)	80	16	4
---	----	----	---

Total Charge	£147	7	11
---------------------	------	---	----

The following case of potential loss, relating to deficiencies in the accounts of a Collector of Taxes, involved no charge to Subhead O :—

£49 10s. 4d. Legal proceedings were taken. The defaulter was discharged on his own bail of £10. Ordered to come up for judgment at any time within twelve months on undertaking to pay the amount of the defalcations.

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 ...	250	58 4 0	(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 ...	265	265 0 0	
Moneys received from Merchants, etc., for special attendance of Officers ...	6,500	8,142 13 2	(c)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,250	7,634 10 2	(d)
Registry of Business Names ...	340	240 6 0	(e)
Proceeds of Customs Sales (Seizures, etc.) ...	600	809 17 5	(f)
Charges for collecting Local Dues, etc. ...	180	206 11 2	(c)
Miscellaneous items ...	495	693 16 0	(g)
	£14,900	£18,050 17 11	

(a) No Saorstát stamps were manufactured; the cost of overprinting only was recovered.

(b) No stamps were manufactured.

(c) The receipts cannot be accurately estimated. They fluctuate with the volume of traffic.

(d) The amount realized varies with the number and importance of cases taken in Court.

(e) The upward tendency revealed in previous years was not maintained.

(f) The amounts realized vary with the number and value of seizures sold in any particular year.

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

	£ s. d.
Fees under Merchant Shipping Acts ...	52 0 0
Bill of Entry Receipts ...	144 14 5
Refunds of sundry Vote payments made in prior years ...	326 15 4
Costs recovered in Estate Duty Appeals ...	21 0 0
Minor unclassified items, e.g., surpluses in cash, rent on goods in State Warehouses, etc. ...	149 6 3
	£693 16 0

EXTRA REMUNERATION (exceeding £30).

A Collector of Customs and Excise (£850—£1,000) received £33 8s. 7d. for the collection of Quit Rents.

One Officer of Customs and Excise (£120—£450) received £48 6s. 0d. from the Vote for Wireless Broadcasting.

One Officer of Customs and Excise (£120—£450) received £36 from the Vote for Science and Art for work under the schemes for assisting the publication of Texts and general literature in Irish.

One Officer of Customs and Excise (£120—£450) received an allowance of £100 per annum inclusive while employed on Special Inquiry Duty (Department of Finance letter E. 2/25/26, dated 21st October, 1926).

Twenty Officers of Customs and Excise (£110—£350) received amounts varying from £33 4s. 11d. to £148 19s. 10d.; twenty-seven Preventive Officers (£140—£220) received amounts varying from £31 12s. 5d. to £116 9s. 8d.; forty-five Preventive Men (29s.—51s. weekly) received amounts varying from £30 4s. 8d. to £110 15s. 10d.; three Temporary Preventive Men (29s.—40s. weekly) received amounts varying from £42 10s. 3d. to £66 6s. 4d. and twelve Watchers (28s.—33s. weekly) received amounts varying from £30 3s. 11d. to £61 14s. 1d. in respect of extra attendance, Sunday and night pay, double duty, rewards for detecting smuggling or other Revenue evasions, etc.

This Account includes an amount of £709 0s. 10d. in respect of salary and Bonus of two Officers of Customs and Excise and two Watchers seconded to the State Laboratory.

W. O'BRIEN,

Accounting Officer.

OIFIG NA gCOIMISINÉIRÍ IONCUIM,
(Office of the Revenue Commissioners),
Dublin Castle,
28th November, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 :— Original £2,720,000 Supplementary 15,000	2,735,000	2,729,362 1 0	5,637 19 0	—
B.—Expenses of Pension Committees :— Original £7,400 Supplementary 700	8,100	7,802 12 10	297 7 2	—
D.—Sums Irrecoverable ...	—	10 16 0	—	10 16 0
E.—Extra Statutory Payments ...	—	147 19 0	—	147 19 0
GROSS TOTAL :— Original £2,727,400 Supplementary 15,700	2,743,100	2,737,323 8 10	5,935 6 2	158 15 0
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £5,776 11 2	
C.—Appropriations in Aid :— Original ... £400 Supplementary ... 900	1,300	1,738 5 10	Surplus of Appropriations in Aid realized. £438 5 10	
NET TOTAL :— Original £2,727,000 Supplementary 14,800	2,741,800	2,735,585 3 0	Total Surplus to be surrendered. £6,214 17 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Having regard to the data upon which these estimates are based, the saving, which represents 0.2 per cent. of the Estimate, does not call for any special explanation.
- B.—The saving is due to the fact that the additional number of claims and question dealt with by Pension Committees was somewhat less than anticipated when the Supplementary Estimate was framed.

- 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 16th September, 1929, 5th December, 1929, 25th March, 1930, and S. 88/2/30 of 26th June, 1930).
- 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. 88/4/28 of 14th March, 1929, 2nd July, 1929, 16th September, 1929, 5th December, 1929, 25th March, 1930, S. 88/2/30 of 26th June, 1930, and 20th November, 1930).
- G.—The realizations under this Subhead depend upon the actual amounts recovered in cash during the year under Section 9 (2) of the Old Age Pensions Act, 1908. The sum so recovered in 1929-30 was considerably above the average in recent years.

NOTES.

(1) In addition to the Cash recoveries under Subhead C, further recoveries amounting to £4, 663 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 either finally or provisionally. Department of Finance letters S. 88/4/28 of 16th September, 1929, 5th December, 1929, 25th March, 1930, and S. 88/2/30 of 26th June, 1930):—

£	s.	d.	
371	1	0	Cases in which, there being no fraud or concealment, recovery was waived.
2,748	17	11	Cases in which there was fraud or concealment, but, as complete recovery was impracticable, the amounts were either finally written off owing to the death of the pensioners, or provisionally written off by reason of extreme poverty or of the failure of legal proceedings. Where the amounts were provisionally written off they have been noted for recovery under Section 7 (3) of the Old Age Pensions Act, 1911, in the event of fresh pensions being subsequently granted to the parties concerned.
21	17	0	Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
<hr/>			
£3,141	15	11	

OLÍG NA GCOIMISINÉIRÍ IONCUIM,
(Office of the Revenue Commissioners),
28th November, 1930.

W. O'BRIEN,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

LOCAL LOANS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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) ...	335,000	335,000	—	—
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 ... £	935,000	935,000	—	—

Estimated.

Realized.

£

£ s. d.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER:—

Repayments by Borrowers on account of advances from British Local Loans Fund:—

Per Land Commission ...	207,800	227,373	2	1
Per Office of Public Works ...	410,000	376,700	0	0

Receipts on account of Local Loans previously written off as irrecoverable ...

—	64	3	8
£617,800	£604,137	5	0

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
29th November, 1930.

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, 1930, 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. ...	70	2 0 0	68 0 0	—
2.—Travelling and Incidental Expenses ...	52	—	52 0 0	—
TOTAL FOR BANKRUPTCY LAWS COMMITTEE ...	122	2 0 0	120 0 0	—
CENTRAL SAVINGS COMMITTEE.				
B. 1.—Salaries, etc. ...	3,223	3,113 15 4	109 4 8	—
2.—Travelling and Incidental Expenses ...	1,835	2,009 13 7	—	174 13 7
3.—Advertising and Publicity Expenses ...	2,234	1,994 14 6	239 5 6	—
4.—Expenses of Regional Committees (including Grants to Secretaries) ...	430	277 19 7	152 0 5	—
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...	7,722	7,396 3 0	500 10 7	174 13 7
ECONOMIC COMMITTEE.				
C. 1.—Salaries, etc. ...	50	—	50 0 0	—
2.—Travelling and Incidental Expenses ...	280	2 2 2	277 17 10	—
TOTAL FOR ECONOMIC COMMITTEE ...	330	2 2 2	327 17 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
IRISH MANUSCRIPTS COMMISSION.				
D. 1.—Salaries, etc. ...	664	718 5 2	—	54 5 2
2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications	800	381 16 5	418 3 7	—
3.—Travelling and Incidental Expenses ...	150	54 4 7	95 15 5	—
TOTAL FOR IRISH MANUSCRIPTS COMMISSION ...	£ 1,614	1,154 6 2	513 19 0	54 5 2
E.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR ...	1,000	342 15 7	657 4 5	—
TOTAL ...	£ 10,788	8,897 6 11	2,110 11 10	228 18

Surplus to be surrendered ... £1,890 13 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 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 Department.

A.1., A.2., C.1., C.2., D.2., D.3.—Variation arises from some or all of considerations above.

B.1.—Saving due to a vacancy on the establishment.

B.2.—Excess due to increased activities particularly in connection with the formation of Local Savings Committees and Associations.

B.3.—Saving due to curtailment of advertising programme.

- B.4.—Saving due to delays by Committees in transmitting claims and to expenditure being otherwise less than anticipated.
- D.1.—Excess due to payment to the Chairman of the Commission of salary with retrospective effect, modified by savings in respect of discontinuance of allowance to the Secretary of the Commission.
- E.—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 1929-30, on account of which payments were made in the year 1929-30.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1930.
		£ s. d.
Bankruptcy Laws Committee	1927-28	101 5 3
Board of Assessors, Military Service Pensions Act, 1924 ...	1924-25	13,035 6 8
Central Savings Committee	1923-24	47,635 11 1
Departmental Committee on Workmen's Compensation ...	1925-26	221 9 2
Economic Committee	1928-29	26 8 10
Intoxicating Liquor Commission	1924-25	440 15 0
Irish Manuscripts Commission	1928-29	1,205 14 6
Ports and Harbours Tribunal	1926-27	1,504 16 4
		£64,171 6 10

COMMISSIONS, COMMITTEES AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD E.—EXPENDITURE, 1929-30.

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	—	2	2
Civil Service Tribunal	—	1 6 9	1 6 9
Committee of Inquiry into the centralisation of stationery and stores	15 0 0	—	15 0 0
Committee of Inquiry into Censorship of Sound Films	—	33 5 6	33 5 6
De-rating Commission	—	110 19 9	110 19 9
Grain Inquiry Tribunal	—	158 15 3	158 15 3
Intoxicating Liquor Commission	—	18 12 11	18 12 11
Ports and Harbours Tribunal	—	18 11	18 11
Departmental Committee on Workmen's Compensation	—	3 16 4	3 16 4
	£ 15 0 0	327 15 7	342 15 7

The Accounts of other Departments include the sum of £1,694 5s. 9d. in respect of salary, etc., of staff lent to Temporary Commissions and Committees, viz.:—

	£	s.	d.
Bankruptcy Laws Committee	439	9	9
Irish Manuscripts Commission	537	17	4
Ports and Harbours Tribunal	716	18	8

J. J. McELLIGOTT,

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
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 ...	98,480	94,490 15 11	3,989 4 1	—
B.—Travelling Expenses ...	9,600	9,064 9 8	435 10 4	—
C.—Incidental Expenses ...	750	692 7 2	57 12 10	—
D.—Telegrams and Telephones ...	750	699 17 1	50 2 11	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.				
E.1.—Salaries ...	2,620	2,848 11 10	—	228 11 10
E.2.—Travelling Expenses ...	1,000	1,400 1 11	—	400 1 11
E.3.—Advertisements ...	500	655 18 1	—	155 18 1
GROSS TOTAL ...£	113,600	109,852 1 8	4,532 10 2	784 11 10
			Surplus of Gross Estimate over Expenditure. £3,747 18 4	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £4,596 8 9	
F.—Appropriations in Aid ...	11,900	16,496 8 9		
NET TOTAL ...£	101,700	93,355 12 11	Total Surplus to be surrendered. £8,344 7 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due principally to vacancies on the Establishment remaining unfilled and to less expenditure on fees to Land Valuers than had been expected.
- B.—Saving due to travelling expenses of Engineers on arterial drainage work being less than anticipated.
- C. and D.—Casual.
- E.1.—The volume of work necessitated the retention of certain temporary Inspectors for a longer period than had been anticipated.
- E.2.—Excess mainly due to increase in cost of making inspections with a reduced staff from a smaller number of headquarters.
- E.3.—Excess due to number of loans applied for during the year being greater than had been anticipated.

F.—Appropriations in Aid :—	Estimated.	Realized.
	£	£
Deductions for Preliminary Expenses from Loans Advances, etc.	1,200	2,483 (a)
Penal Interest on overdue Loans repayments	1,500	968 (b)
Services performed for the British Government and the Government of Northern Ireland, etc.	1,900	4,079 (c)
Proportion of salaries and expenses of Engineering Staff recovered as part of the cost of works under the Drainage Maintenance Act, 1924, the Arterial Drainage Act, 1925, the River Owenmore Drainage Act, 1926, and the Barrow Drainage Act, 1927	7,300	8,966 (d)
	<u>£11,900</u>	<u>£16,496</u>

(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 larger.

(b) The deficit under penal interest was mainly due to the failure of certain local authorities to make expected payments of arrears.

(c) A percentage charge is made, based on the actual expenditure incurred by the Board as Agents for the parties concerned. The expenditure was greater than expected, with the result that the Board's Agency fees increased proportionately.

(d) The amounts recovered for engineering expenses include the following :— Drainage Maintenance, £1,228 ; Arterial Drainage, £4,207 ; Owenmore Drainage, £440 ; Barrow Drainage, £3,091. See Subheads J.1, J.2, J.3 and J.4, Vote 11.

EXTRA REMUNERATION (exceeding £30).

Two Assistant Architects received allowances amounting to £113 7s. 0d. and £30 7s. 0d., respectively, for acting as Architects (Department of Finance letter S. 8/4/26 of 18th November, 1926).

One Higher Executive Officer received the sum of £98 9s. 10d. for acting as Superintending Clerk (Department of Finance letter E. 7/12/26 of 7th January, 1927).

This Account includes the sum of £686 2s. 7d. in respect of salaries, etc., of staff on loan to other Departments.

P. HANSON,
Chairman and Accounting Officer.

T. MACINERNEY,
Accountant,
OFFICE OF PUBLIC WORKS, DUBLIN,
27th November, 1930.

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, 1930.

Service.	Balance, 1st April, 1929.	Receipts, 1929-30.	Payments, 1929-30.	Balance, 31st March, 1930.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	187 19 11	187 19 11	—
Sea Fisheries Act, 1883 ...	588 12 5	—	—	588 12 5
Shannon Navigation ...	4,640 11 2	7,066 14 4	7,204 3 11	4,503 1 7
National Monuments ...	342 0 8	848 1 0	901 1 10	288 19 10
Linen Hall ...	—	145 14 10	145 14 10	—
Letterkenny Railway ...	Dr. 20 11 5	16 6 1	8 10 8	Dr. 12 16 0
Light Railways Surplus Revenue ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund ...	475 1 4	918 17 11	227 9 5	1,166 9 10

(†) Amount of Scotter Award.

P. HANSON,
Chairman and Accounting Officer.

T. MACINERNEY,
Accountant.
28th November, 1930.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
 compared with the Sum Granted, for Expenditure in respect of
 PUBLIC BUILDINGS; for the Maintenance of certain PARKS
 and PUBLIC WORKS; for the 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 ...	15,000	14,957 9 6	42 10 6	—
AA.—Annuities ...	13,223	13,222 8 6	11 6	—
B.—New Works, Alterations, and Additions— Original ... £358,940 Supplementary 28,000	386,940	361,170 15 9	25,769 4 3	—
BB.1.—Ancient Monuments Preservation— Supplementary ...	1,600	1,241 9 1	358 10 11	—
BB.2.—Residence of Papal Nuncio: Adaptation and Renovation (including Furniture)— Supplementary ...	3,200	2,303 12 6	896 7 6	—
C.—Maintenance and Supplies	171,969	168,811 6 9	3,157 13 3	—
D.—Furniture, Fittings, and Utensils ...	18,965	17,984 9 8	980 10 4	—
E.—Rents, &c.— Original ... £59,784 Supplementary 2,000	61,784	61,148 4 9	635 15 3	—
EE.—Compensation for premises commandeered by the Army ...	5,000	963 0 2	4,036 19 10	—
F.—Fuel, Light, Water, and Cleaning, &c. ...	37,023	37,227 5 8	—	204 5 8

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
G.—Phoenix Park National School ...	97	99 18 4	—	2 18 4
H.—River Shannon Works	295	197 13 4	97 6 8	—
I.—Linen Hall, Dublin ...	—	31 15 6	—	31 15 6
J.1.—Drainage Maintenance	5,000	421 16 11	4,578 3 1	—
J.2.—Arterial Drainage ...	22,000	14,563 14 1	7,436 5 11	—
J.3.—Owenmore Drainage ...	1,000	671 2 11	328 17 1	—
J.4.—Barrow Drainage ...	20,000	20,000 0 1	—	1
J.5.—Arterial Drainage— Purchase of Machinery	6,000	468 0 0	5,532 0 0	—
K.—Telegrams and Telephones	260	279 15 0	—	19 15 0
	£ 769,356	715,763 18 6	53,850 16 1	258 14 7
<i>Deduct—</i>				
Anticipated Savings on various Subheads. (See Supplementary Estimate)	19,000	—	19,000 0 0	—
GROSS TOTAL :— Original £734,556 Supplementary 15,800	750,356	715,763 18 6	34,850 16 1	258 14 7
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £34,592 1 6	
L.—Appropriations in Aid ...	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £6,069 12 3	
Original £152,675 Supplementary 6,670	159,345	153,275 7 9	Net Surplus to be surrendered. £28,522 9 3	
NET TOTAL :— Original £581,881 Supplementary 9,130	£ 591,011	562,488 10 9	Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...			—	145 0 0

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. Cork :	£ s. d.	
Ballydehob ...	125 0 0	S. 14/43/28.

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE— <i>continued.</i>		
GÁRDA SIOCHÁNA— <i>continued.</i>	£ s. d.	
Co. Donegal :		
Convoy ...	180 0 0	S. 14/74/26.
Creeslough ...	825 0 0	S. 14/101/26.
Dunkineely ...	125 0 0	Dated 5/4/27.
Co. Dublin :		
Garristown ...	82 9 10	S. 14/33/28.
Co. Galway :		
Headford ...	675 0 0	S. 14/24/28.
Co. Kilkenny :		
Tullagher (Listerlin) ...	50 0 0	S. 14/36/28.
Co. Louth :		
Louth ...	87 15 0	S. 14/6/28.
Co. Mayo :		
Ballyglass ...	100 0 0	S. 14/20/28.
Co. Roscommon :		
Tulsk ...	75 0 0	S. 14/16/28.
Co. Sligo :		
Rosses Point (ex- Coastguard Station)	650 0 0	S. 14/22/28.
Co. Tipperary :		
Templetuohy ...	50 14 5	S. 14/53/26.
Co. Westmeath :		
Ballymore ...	500 0 0	S. 14/71/25.
Co. Wicklow :		
Bray (Prince of Wales Terrace) ...	1,025 0 0	S. 14/29/28.
Bray (New Grange Lodge) ...	2,647 7 0	S. 14/29/28.
DEPARTMENT OF AGRICULTURE.		
15-16 Upr. Merrion St.	3,000 0 0	S. 1/40/24.
EX-MILITARY BUILDINGS.		
Ballinrobe Military Barracks ...	115 15 0	S. 55/58/28.
Curragh Camp (Alex- andra Home) ...	200 0 0	S. 4/235/24.
Collinstown Aerodrome	83 15 0	Amount of legal costs.
COASTGUARD STATIONS.		
Belderrig ...	2,200 0 0	S. 55/55/26.
Old Head of Kinsale...	684 19 0	F. 131/1/25.
UNAPPROPRIATED BUILDINGS.		
88 Merrion Square ...	639 14 3	S. 2/6/29.
89 " " ...	835 0 0	S. 2/6/29.
TOTAL ...	£14,957 9 6	

AA.—Casual.

B.—See detailed Statement of New Works, pages 31 to 40 .

BB. 1.—Work not completed within the year.

BB. 2.—Work not completed within the year.

G. D. and E.—Casual.

EE.—Savings 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 the period.

F. and G.—Casual.

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

I.—The expenditure on the property during the year exceeded the receipts by £31 15s. 6d. owing to the non-payment within the period of certain sums, which became due towards the close of the year.

J.1.—The work for which the provision was principally intended was deferred.

J.2.—The amount required for the Awbeg Drainage Scheme was £4,554 less than anticipated. Certain other schemes provided for did not mature during the year.

J.3.—Sundry claims for compensation and other incidental charges anticipated did not mature for payment within the year.

J.4.—The actual expenditure within the year on the Barrow Drainage Scheme was £68,079 18s. 3d., of which £48,079 18s. 2d. was charged to Local Loans Advances.

J.5.—The full provision was not required, partly owing to purchases completed at close of last financial year and partly owing to certain schemes of arterial drainage work under Subhead J.2. not maturing as soon as was expected.

K.—Casual.

	Estimated.	Realized.
	£	£
L.—Rents	17,500	19,230 (a)
Tolls, Dues, etc.	19,000	18,924
Sale of Old Materials and Stores	4,300	4,025
Miscellaneous, including other sales and hire of plant, etc.	4,400	6,672 (b)
Repayment from Northern Government	530	515 (c)
Contribution from Post Office Savings Bank Fund	440	548
Hire of Excavators to Drainage Districts	1,175	1,176
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	112,000	102,185 (d)
	£159,345	£153,275

(a) Surplus due to new lettings and partial recovery of arrears of rent for prior years.

(b) The following sums which had not been provided for were received, viz.:— Compensation for malicious damage to Brandon Quay Coast Life Saving Station, £506; Sale of tickets for admission to Mail Boat Pier, Dun Laoghaire Harbour, £680. In addition, sales of produce at Lusk Farm and elsewhere realized more than had been anticipated.

(c) In the original Estimate an expected receipt of £775 on this head was included. Owing to the transfer of Northern Ireland patients from Dundrum Asylum in January, 1930, no further payments were recoverable after that date from the Government of Northern Ireland.

(d) Expenditure on reconstruction of damaged Government buildings was less than expected.

Extra Receipts.—Consideration Money, Claremorris ex-R.I.C. Barracks.

NOTES.

An *ex gratia* payment of £200 was made to the Soldiers', Sailors' and Airmen's Families Association for relinquishing their interest in and giving clear possession of the Alexandra Nurses' Home, Curragh Camp. Subhead A. Department of Finance letter S. 4/235/24 of 21st September, 1929.

In connection with the ceremonial opening of the new General Post Office, Dublin, on the 11th July, 1929, sums amounting to £73 18s. 1d. were expended on the erection of platform, installation of loud speaker equipment, provision of upholstery, etc. Subhead B. Department of Finance letter S. 41/14/29 of 22nd November, 1929.

Included in Subhead B. is an expenditure of £432 on an item of New Work (No. 79A) for which no provision was made in the Estimates for 1929-30, but in respect of which a provision of £1,000 had appeared in previous Estimates. Department of Finance letter S. 38/3/29 of 13th April, 1929.

£23 14s. 2d. was paid *ex gratia* to the contractor for the erection of Redhills Garda Síochána Barrack, Co. Cavan, in respect of an item of work which had been omitted by him from his tender. Subhead B. Department of Finance letter S. 14/66/26 of 12th June, 1929.

£13, the State's share of Compensation of £25, was paid to the adjoining owner, for disturbance during and in consequence of the erection of Thomastown Garda Síochána Barrack, Co. Kilkenny. Subhead B. Department of Finance letter S. 14/98/24 of 10th December, 1929.

An *ex gratia* payment of £5 was made to the contractor for repairs to Ardgroom National School, Co. Cork, in respect of an item of work for which he had omitted to provide in his tender. Subhead C. Department of Finance letter S. 22/1/30 of 18th February, 1930.

Included in the charge under Subhead C. are sums amounting to £19 17s. 5d. paid in respect of damage caused by burst water pipe at Cork Custom House. Department of Finance letters S. 2/23/28 of 4th April, 1929, and 6th May, 1929.

£50 was paid to owner in respect of damage to premises and furniture during occupation by Garda Síochána, Ardnacrusha, Co. Clare. Subhead C., £40 10s. 0d. Subhead D., £9 10s. 0d. Department of Finance letter S. 14/17/28 of 18th July, 1929.

The following sums were expended on the flying of flags and illumination of State buildings:—Catholic Emancipation Centenary Celebrations, £38 4s. 4d.; Dublin Civic Week, £27 11s. 3d.; Reception of Papal Nuncio, £67 17s. 4d. Subheads C., D., and F. Department of Finance letters S. 102/6/29 of 14th May, 1929, S. 102/9/27 of 20th August, 1929, and S. 100/1/30 of 6th January, 1930.

A saving estimated at £77 17s. 0d. was effected under Subhead F. by the consumption of waste tobacco stalks in the furnaces of the Custom House, Dublin.

£300 was paid to a farmer injured by accident to machine while it was working at his lands. Subhead J.4. Department of Finance letter S. 59/5/29 of 28th March, 1929.

A claim of £53 10s. 10d. in respect of use and occupation of, and liability for rates on, a portion of Buncrana former Naval Base, clear possession of which was required from the occupant, was remitted under the authority of Department of Finance letter S. 55/80/28 of 1st August, 1930. Subhead L.

£6 18s. 6d. due for rent on Dun Laoghaire Harbour property was waived. Subhead L. Department of Finance letter S. 55/14/30 of 31st March, 1930.

On the surrender of premises in Dublin which had been used temporarily as Government Offices a sum of £200 was paid to the landlord in settlement of all claims for dilapidations. Subhead C. Department of Finance letter S. 1/5/30 of 26th April, 1930.

£117 9s. 4d. was paid to the owner of Tribane Coastguard Station for loss of rent, etc., under a lease which was surrendered. Subhead E. Department of Finance letter S. 55/69/28 of 11th July, 1928.

Arising out of the occupation of Mullingar Courthouse by the Garda Síochána from September, 1922, to May, 1927, £350 was paid to the Westmeath County Council in full settlement of all claims for rent, damage to premises and furniture, and loss of quarters by Caretaker. Subhead E. Department of Finance letter S. 14/77/26 of 22nd August, 1928.

EXTRA REMUNERATION (exceeding £30).

£50 was paid to the Assistant Superintendent of Phoenix Park for extra work in connection with the Catholic Emancipation Centenary Celebrations and the Motor Car Races in 1929. Subhead C. Department of Finance letter E. 8/27/29 of 19th December, 1929.

TELEPHONE CAPITAL ACCOUNT.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £365 17s. 5d.

P. HANSON,
Chairman and Accounting Officer.

T. MACINERNEY, Accountant,
OFFICE OF PUBLIC WORKS,
28th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1929-30.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
GOVERNOR - GENERAL'S ESTABLISHMENT:				
1.—Extension of Gate Lodge	400	350 0 0	50 0 0	—
OIREACHTAS:				
2.—New Restaurant, Members' Rooms, and other Improvements ...	5,500	2,993 2 1	2,506 17 11	—
DEPARTMENT OF FINANCE:				
3.—Dublin Custom House—Reconstruction (Revote)...	5,500	3,354 8 7	2,145 11 5	—
4.—Dublin, New Income Tax Offices, 14 and 15 Upper O'Connell Street (Revote £10,000) ...	20,000	11,300 12 2	8,699 7 10	—
5.—Dublin, Civil Service Commission: New Offices, 45 Upper O'Connell Street	770	1,124 15 7	—	354 15 7
6.—Dublin, Stationery Office: Adaptation of part of Beggars' Bush Barrack ...	6,850	5,959 1 2	890 18 10	—
7.—Waterford: Inland Revenue Office, Alterations ...	1,000	—	1,000 0 0	—
DEPARTMENT OF JUSTICE:				
8.—Dublin, Land Registry: Additional Accommodation (Revote) ...	650	891 14 0	—	241 14 0
9.—Dublin, Registry of Deeds: Electric Lighting ...	700	279 0 0	421 0 0	—

OBSERVATIONS.

1. Department of Finance letter S. 2/12/30, of 11th August, 1930, sanctions expenditure of £441 1s. 7d. Work in progress.
2. Continuation of No. 1 of 1928-29. Department of Finance letter S. 1/10/26, of 8th December, 1927, sanctions expenditure of £18,500. Expended £16,349 17s. 10d. Work in progress.
3. Continuation of No. 2 of 1928-9. Department of Finance letter S. 2/57/25 of 15th March, 1928, sanctions expenditure of £260,000. Expended £255,026 19s. 0d., of which £6,119 17s. 6d. was borne by the Vote for Relief Schemes 1924-25. Work in progress.
4. Continuation of No. 198 of 1928-9. Estimated cost £50,000. Expended £21,112 0s. 10d. Work in progress.
5. Continuation of No. 199 of 1928-9. Department of Finance letter S. 72/3/26 of 13th December, 1930, sanctions expenditure of £10,302 1s. 4d. Expended £9,486 4s. 6d. Work completed. Further payment to be made.
6. Continuation of No. 4 of 1928-9. Department of Finance letter S. 1/2/27 of 15th June, 1929, sanctions expenditure of £7,550. Expended £6,706 7s. 5d. Work in progress.
7. Work postponed.
8. Continuation of No. 6 of 1928-9. Department of Finance letter S. 2/60/25 of 27th November, 1927, sanctions expenditure of £7,500. Expended £7,495 2s. 7d. Work completed.
9. Department of Finance letter S. 2/31/28 of 20th September, 1929, sanctions expenditure of £550. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
10.—Dublin, Four Courts : reconstruction— Original ... £55,000 Supplementary 19,000	74,000	63,972 16 1	10,027	3 11	—	—
11.—Dublin, Public Record Office : Partial Reconstruc- tion of Treasury (Revote £11,000) ...	15,000	7,776 13 7	7,223	6 5	—	—
GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA : 12.—Donnybrook : New Barrack	4,000	154 5 0	3,845	15 0	—	—
Co. CAVAN. 13.—Finea : New Barrack ...	550	749 6 8	—	—	199	6 8
Co. CLARE. 14.—Doonbeg : New Barrack...	1,000	1,082 4 9	—	—	82	4 9
15.—Fanore : New Barrack ...	300	220 0 0	80	0 0	—	—
16.—Mountshannon ex-R.I.C. Barrack : Restoration ...	300	39 0 0	261	0 0	—	—
Co. CORK. 17.—Allihies : New Barrack (Revote £200) ...	1,400	998 12 3	401	7 9	—	—
18.—Ballinspittle : New Barrack (Revote £150) ...	1,400	1,523 10 9	—	—	123	10 9
19.—Castletownberehaven Bar- rack : Restoration ...	300	382 2 5	—	—	82	2 5

OBSERVATIONS—continued.

10. Continuation of No. 5 of 1928-9. Estimated cost £394,000 (revised). Expended £317,338, of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes, 1924-25. Work in progress.
11. Continuation of No. 7 of 1928-9. Department of Finance letter S. 2/60/25 of 3rd January, 1928, sanctions expenditure of £25,800. Expended £10,416 6s. 8d. Work in progress.
12. Department of Finance letters S. 14/114/26 of 12th April, 1930, and 10th June, 1930, sanction expenditure of £15,000. Preliminary work.
13. Continuation of No. 13 of 1928-9. Department of Finance letter S. 14/1/28 of 13th January, 1928, sanctions expenditure of £1,550. Expended £1,556 14s. 0d. Work completed.
14. Continuation of No. 17 of 1928-9. Department of Finance letter S. 14/14/28 of 12th March, 1928, sanctions expenditure of £1,550. Expended £1,318 13s. 6d. Work in progress.
15. Continuation of No. 19 of 1928-9. Department of Finance letter S. 14/112/26 of 6th March, 1928, sanctions expenditure of £1,900. Expended £1,947 7s. 9d. Work completed.
16. Continuation of No. 21 of 1928-9. Department of Finance letter S. 14/4/26, of 12th April, 1928, sanctions expenditure of £1,600. Expended £1,649 3s. 11d. Work completed. Further payment to be made.
17. Continuation of No. 22 of 1928-9. Department of Finance letter S. 14/17/26 of 14th December, 1928, sanctions expenditure of £1,700. Expended £1,014 7s. 10d. Work in progress.
18. Continuation of No. 23 of 1928-9. Department of Finance letter S. 14/19/27, of 19th December, 1928, sanctions expenditure of £1,750. Expended £1,527 5s. 2d. Work in progress.
19. Continuation of No. 29 of 1928-9. Department of Finance letter S. 14/91/25 of 27th April, 1928, sanctions expenditure of £2,000. Expended £1,980 19s. 4d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. CORK—contd.						
20.—Cloyne: New Barrack (Revote £150) ...	1,200	1,410 1 0	—	—	210	1 0
21.—Cork City: Elizabeth Fort Barrack: Restoration ...	4,000	4,763 4 7	—	—	763	4 7
22.—Crookstown: New Barrack	1,200	1,131 8 3	68	11 9	—	—
23.—Dungourney: New Barrack	300	204 16 3	95	3 9	—	—
24.—Kilerothane: New Barrack (Revote £750) ...	1,300	—	1,300	0 0	—	—
25.—Schull: New Barrack ...	200	204 2 4	—	—	4	2 4
Co. DUBLIN.						
26.—Santry: New Barrack (Revote £400) ...	1,500	1,572 10 4	—	—	72	10 4
Co. GALWAY.						
27.—Barnaderg: New Barrack	500	225 6 6	274	13 6	—	—
28.—Loughrea ex-R.I.C. Barrack: Restoration ...	500	736 3 11	—	—	236	3 11
Co. KERRY.						
29.—Annascaul: New Barrack	1,000	1,064 3 11	—	—	64	3 11
30.—Castleisland ex-R.I.C. Barrack: Restoration (Revote £500) ...	1,100	820 12 9	279	7 3	—	—

OBSERVATIONS—continued.

20. Continuation of No. 30 of 1928-9. Department of Finance letter S. 14/31/27 of 18th February, 1929, sanctions expenditure of £1,560. Expended £1,551 9s. 2d. Work completed.
21. Continuation of No. 35 of 1928-9. Department of Finance letter S. 14/63/26 of 26th August, 1930, sanctions expenditure of £13,204 19s. 7d. Expended £13,204 19s. 7d. Work completed.
22. Continuation of No. 203 of 1928-9. Department of Finance letter S. 14/12/28, of 13th August, 1928, sanctions expenditure of £1,650. Expended £1,533 11s. 10d. Work completed.
23. Continuation of No. 37 of 1928-9. Department of Finance letter S. 14/88/25 of 27th July, 1925, sanctions expenditure of £1,700. Expended £1,641 12s. 9d. Work completed.
24. Work postponed. £4 0s. 5d. spent on preliminary work during 1926-7 and 1927-8.
25. Continuation of No. 42 of 1928-9. Department of Finance letter S. 14/119/26 of 17th January, 1928, sanctions expenditure of £1,400. Expended £1,401 2s. 7d. Work completed.
26. Continuation of No. 53 of 1928-9. Department of Finance letter S. 14/15/27 of 3rd October, 1928, sanctions expenditure of £2,100. Expended £1,711 17s. 4d. Work completed. Further payment to be made.
27. Continuation of No. 56 of 1928-9. Department of Finance letter S. 14/32/27 of 18th November, 1927, sanctions expenditure of £1,550. Expended £1,357 8s. 0d. Work completed.
28. Continuation of No. 63 of 1928-9. Department of Finance letter S. 14/126/25 of 4th September, 1929, sanctions expenditure of £3,200. Expended £3,013 14s. 4d. Work completed. Further payment to be made.
29. Continuation of No. 68 of 1928-9. Department of Finance letter S. 14/75/26 of 23rd August, 1928, sanctions expenditure of £1,995. Expended £1,850 15s. 10d. Work in progress.
30. Continuation of No. 73 of 1928-9. Department of Finance letter S. 14/42/26 of 2nd October, 1928, sanctions expenditure of £2,600. Expended £2,447 2s. 4d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. KILKENNY.						
31.—Corbetstown: New Barrack	300	387 7 6	—	—	87 7 6	—
32.—Kilkenny Gaol: Conversion of Governor's Residence into Superintendent's Residence ...	300	313 5 3	—	—	13 5 3	—
Co. LEITRIM.						
33.—Drumkeerin: Adaptation (Revote £100) ...	400	185 8 9	214 11 3	—	—	—
34.—Glenfarne: New Barrack	1,000	1,235 0 3	—	—	235 0 3	—
35.—Leitrim: New Barrack (Revote) ...	300	202 19 8	97 0 4	—	—	—
Co. LIMERICK.						
36.—Adare: New Barrack ...	200	46 11 9	153 8 3	—	—	—
37.—Glin ex-R.I.C. Barrack: Restoration ...	1,150	1,417 4 9	—	—	267 4 9	—
Co. MAYO.						
38.—Ballyvary: New Barrack	300	1 5 10	298 14 2	—	—	—
39.—Swinford ex-R.I.C. Barrack: Restoration (Revote £950) ...	1,500	1,889 17 11	—	—	389 17 11	—
Co. ROSCOMMON.						
40.—Ballyforan: New Barrack	1,000	748 14 11	251 5 1	—	—	—

OBSERVATIONS—continued.

31. Continuation of No. 82 of 1928-9. Department of Finance letter S. 14/4/27 of 23rd October, 1930, sanctions expenditure of £1,292 ls. 9d. Expended £1,292 ls. 9d. Work completed.
32. Continuation of No. 203 of 1928-9. Department of Finance letter S. 14/34/28 of 27th August, 1930, sanctions expenditure of £666 ls. 3d. Expended £634 5s. 9d. Work completed. Further payment to be made.
33. Continuation of No. 89 of 1928-9. Department of Finance letter S. 14/28/27 of 15th November, 1928, sanctions expenditure of £800. Expended £412 17s. 10d. Work in progress.
34. Continuation of No. 91 of 1928-9. Department of Finance letters S. 14/96/25 of 20th March, 1927, and S. 14/43/26 of 20th October, 1927, sanction expenditure of £1,550. Expended £1,243 4s. 8d. Work completed. Further payment to be made.
35. Continuation of No. 93 of 1928-9. Department of Finance letter S. 14/105/25 of 17th September, 1926, sanctions expenditure of £1,750. Expended £1,593 13s. 8d. Work completed.
36. Continuation of No. 96 of 1928-9. Department of Finance letter S. 14/91/26 of 16th November, 1926, sanctions expenditure of £1,800. Expended £1,609 13s. 5d. Work completed.
37. Continuation of No. 97 of 1928-9. Department of Finance letter S. 14/30/27 of 24th December, 1928, sanctions expenditure of £1,650. Expended £1,645 ls. 6d. Work completed.
38. Continuation of No. 106 of 1928-9. Department of Finance letter S. 14/110/25 of 9th September, 1925, sanctions expenditure of £1,700. Expended £1,322 3s. 11d. Work completed.
39. Continuation of No. 112 of 1928-9. Department of Finance letter S. 14/84/25 of 27th November, 1928, sanctions expenditure of £2,250. Expended £1,931 0s. 8d. Work in progress.
40. Continuation of No. 120 of 1928-9. Department of Finance letter S. 14/35/27 of 29th October, 1928, sanctions expenditure of £1,700. Expended £891 16s. 5d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE						
—continued.						
Co. WATERFORD.						
41.—Ring: New Barrack ...	500	338 19 4	161	0 8	—	—
Co. WESTMEATH.						
42.—Mullingar ex-R.I.C. Barrack: Further Restoration (Revote £1,300) ...	2,000	2,185 19 11	—	—	185	19 11
43.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	5,000	3,786 12 9	1,213	7 3	—	—
44.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	2,000	295 15 5	1,704	4 7	—	—
45.—BOATHOUSES ...	500	—	500	0 0	—	—
DEPARTMENT OF EDUCATION:						
46.—National Schools: Grants for Building, Enlarging, Enclosing, etc.:—						
Original ...	£75,000					
Supplementary ...	20,000					
	95,000	92,609 2 9	2,390	17 3	—	—
47.—Teachers' Residences at Vested Schools: Grants for Buildings ...	200	—	200	0 0	—	—
48. Model Schools: Alterations—	800	—	54	19 8	—	—
(a) Dublin, Central Infants'	—	496 8 7	—	—	—	—
(b) Inchicore ...	—	12 13 9	—	—	—	—
(c) Bailieborough ...	—	105 15 5	—	—	—	—
(d) Cork ...	—	50 2 7	—	—	—	—
(e) Monaghan ...	—	80 0 0	—	—	—	—
49.—Central Model Schools: Renewal of External Plastering ...	2,000	1,144 14 3	855	5 9	—	—

OBSERVATIONS—continued.

41. Continuation of No. 134 of 1928-9. Department of Finance letter S. 14/118/25 of 25th August, 1930, sanctions expenditure of £1,660 8s. 3d. Expended £1,660 8s. 3d. Work completed.
42. Continuation of No. 139 of 1928-9. Department of Finance letter S. 14/77/26 of 9th December, 1926, sanctions expenditure of £6,000. Expended £2,257 14s. 1d. Work in progress.
43. See details on page 41.
44. See details on page 41.
45. Work postponed.
46. Department of Finance letter S. 60/4/30 of 22nd May, 1930, sanctions expenditure of £93,011 4s. 4d.
47. No grants matured for payment during the year.
48. (a) Work completed.
 (b) Expended £107 15s. 1d. Work completed.
 (c) Expended £689 3s. 6d. Work completed.
 (d) Work completed.
 (e) Work completed.
49. Continuation of No. 157 of 1928-9. Expended £1,941 12s. 11d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION—continued.						
PREPARATORY COLLEGES:						
J.—Coláiste Brighde, Ballyconnell: Adaptation, Extension and Equipment ...	22,000	14,375 19 6	7,624	0 6	—	—
51.—Coláiste Ide, Burnham House, Dingle: Adaptation, Extension and Equipment—						
<i>Original</i> ... £21,000						
<i>Supplementary</i> 6,000	27,000	27,254 18 6	—	—	254	18 6
52.—Coláiste Moibhi, Glasnevin House: Adaptation, Extension and Equipment ...	10,000	611 15 10	9,388	4 2	—	—
53.—Coláiste Muire, Tourmakeady: Erection and Equipment (Revote £5,000)—						
<i>Original</i> ... £20,000						
<i>Supplementary</i> 2,500	22,500	23,248 1 11	—	—	748	1 11
54.—Coláiste na Furbacha, Furbough, Co. Galway: Erection and Equipment (Revote £7,000) ...	10,000	218 6 9	9,781	13 3	—	—
55.—Coláiste Caoimhin, Marlboro' Hall, Glasnevin: Further adaptations and additions ...	4,000	1,237 17 11	2,762	2 1	—	—
56.—NATIONAL MUSEUM: Rearrangement of Annexe, etc.	3,000	15 18 9	2,984	1 3	—	—
DEPARTMENT OF AGRICULTURE.						
57.—BALLYHAISE AGRICULTURAL STATION: Provision of New Water Supply ...	450	—	450	0 0	—	—

OBSERVATIONS—continued.

50. Continuation of No. 160 of 1928-9. Department of Finance letter S. 22/2/27 of 23rd January, 1930, sanctions expenditure of £58,500. Expended £45,623 2s. 2d. Work in progress.
51. Continuation of No. 161 of 1928-9. Department of Finance letter S. 22/1/27 of 23rd February, 1928, sanctions expenditure of £57,600. Expended £54,846 0s. 8d. Work in progress.
52. Continuation of No. 163 of 1928-9. 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 Marlborough House. Expended £2,254 9s. 9d. Work completed to modified scheme.
53. Continuation of No. 165 of 1928-9. Department of Finance letter S. 2/9/27 of 23rd February, 1928, sanctions expenditure of £50,500. Expended £25,613 1s. 7d. Work in progress.
54. Continuation of No. 162 of 1928-9. Department of Finance letter S. 22/15/27 of 22nd February, 1928, sanctions expenditure of £47,200. Expended £3,306 9s. 7d. Work in progress.
55. Department of Finance letters S. 22/12/25 of 27th August, 1929, and 25th February, 1930, and S. 22/3/27 of 26th April, 1929, 22nd July, 1929, and 16th April, 1930, sanction expenditure of £1,945. Work in progress.
56. Preliminary work.
57. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF AGRICULTURE—continued.						
58.—New Hay and Grain Shed	300	240 0 0	60	0 0	—	—
59.—Thorndale Veterinary Research Laboratory: Guinea Pig House (Revote) ...	1,000	—	1,000	0 0	—	—
60.—BOTANIC GARDENS: New Propagating House and Potting Shed ...	250	135 0 0	115	0 0	—	—
DEPARTMENT OF INDUSTRY AND COMMERCE.						
61.—Tralee Employment Exchange: Reconditioning ...	300	—	300	0 0	—	—
DEPARTMENT OF LANDS AND FISHERIES.						
62.—LAND COMMISSION: Improvements in Heating Installation ...	350	—	350	0 0	—	—
63.—FISHERIES DEPARTMENT: Electric Lighting ...	250	233 4 1	16	15 11	—	—
64.—FISHERY HARBOURS: Dredging Operations ...	1,000	1,066 10 1	—	—	66	10 1
65.—Minor Works of Economic Development ...	2,500	2,023 9 2	476	10 10	—	—
66.—RURAL INDUSTRIAL CLASSES	2,000	—	2,000	0 0	—	—
DEPARTMENT OF POSTS AND TELEGRAPHS.						
67.—Dublin G.P.O.: Reinstating Front—Block A (Revote)	2,500	4,653 2 6	—	—	2,153	2 6
68.—Rebuilding Henry Street Front—Block B, including Arcade ...	4,000	4,295 3 9	—	—	295	3 9
69.—Rebuilding Central Block in Courtyard—C. ...	3,000	786 8 10	2,213	11 2	—	—
70.—Rebuilding Princes Street Front—Block D. ...	25,000	9,111 18 8	15,888	1 4	—	—

OBSERVATIONS—continued.

58. Department of Finance letter S. 90/31/25 of 24th May, 1929, sanctions expenditure of £300. Work completed.
59. Work postponed.
60. Work in progress.
61. Work postponed.
62. Work postponed.
63. Work completed.
64. See details on page 41.
65. See details on page 42.
66. Work postponed.
67. Continuation of No. 178 of 1928-9. Department of Finance letter S. 38/17/24 of 6th March, 1930, sanctions expenditure of £67,600. Expended £66,697 15s. 11d. Work completed. Further payment to be made.
68. Continuation of No. 179 of 1928-9. Department of Finance letters S. 38/17/24 of 31st December, 1929, and 23rd January, 1930, sanction expenditure of £73,618, inclusive of £10,304 attributable to the Arcade. Expended £71,595 17s. 7d. Work in progress.
69. Continuation of No. 180 of 1928-9. Estimated cost £39,118. Expended £37,629 9s. 7d. Work in progress.
70. Continuation of No. 181 of 1928-9. Estimated cost £102,478. Expended £21,916 13s. 2d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>contd.</i>						
71.—Carrickmacross Post Office: Adaptations ...	800	806 19 7	—	—	6 19 7	—
72.—Cork Post Office: New Sorting Offices (Revote) ...	1,000	—	1,000	0 0	—	—
73.—Dungarvan Post Office: Improvements ...	400	190 7 8	209	12 4	—	—
74.—Ennis Post Office: Additional Accommodation ...	1,000	4 1 3	995	18 9	—	—
75.—Killarney Post Office: Alterations (Revote) ...	1,000	—	1,000	0 0	—	—
76.—Lifford Post Office: Furniture (Revote £350) ...	500	558 8 6	—	—	58 8 6	—
77.—Rathmines: New Post Office ...	500	—	500	0 0	—	—
78.—Waterford Post Office: Improvements ...	1,000	—	1,000	0 0	—	—
79.—Garages at Provincial Post Offices ...	1,200	—	1,135	0 0	—	—
(a) Cork-Union Quay ...	—	7 0 0	—	—	—	—
(b) Mullingar ...	—	58 0 0	—	—	—	—
79A.—Limerick Post Office: Alterations ...	—	432 0 0	—	—	432 0 0	—
DEPARTMENT OF DEFENCE						
80.—Dublin Headquarters Buildings: Heating Installation	2,000	1,741 15 7	258	4 5	—	—
81.—Dublin Headquarters: Mechanical Transport (Revote) ...	900	932 5 10	—	—	32 5 10	—
82.—Military College (Revote)	500	—	500	0 0	—	—
83.—Ardnacrusha: New Barracks, etc. (Revote £1,000)	5,000	8 11 10	4,991	8 2	—	—

OBSERVATIONS—continued.

71. Continuation of No. 203 of 1928-9. Department of Finance letter S. 38/9/28 of 26th July, 1928, sanctions expenditure of £1,100. Expended £912 19s. 11d. Work in progress.
72. Work postponed.
73. Department of Finance letter S. 38/15/29 of 3rd January, 1930, sanctions expenditure of £580. Work in progress.
74. Preliminary work.
75. Work postponed.
76. Continuation of No. 185 of 1928-9. Department of Finance letter S. 38/4/28 of 12th March, 1930, sanctions expenditure of £670. Expended £573 7s. 3d. Work in progress.
77. Work postponed.
78. Work postponed.
79. (a) Continuation of 211 (c) of 1927-8. Expended £148 12s. 1d. Work completed.
(b) Work completed.
- 79A. Department of Finance letter S. 38/3/29 of 13th April, 1929, sanctions expenditure of £530. Work in progress. See also Notes.
80. Department of Finance letter S. 7/14/28 of 28th February, 1929, authorizes provision of £2,000. Work completed. Further payment to be made.
81. Continuation of No. 169 of 1928-9. Department of Finance letter S. 7/37/25 of 28th July, 1928, sanctions expenditure of £10,600. Expended £10,373 19s. 9d. Work completed. Further payment to be made.
82. Work postponed.
83. Preliminary work.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF DEFENCE						
—continued.						
84.—Parteen Military Post: Adaptations ...	1,000	—	1,000	0 0	—	—
85.—Baldonnell Aerodrome: Reconstruction of Hangars and Barracks (Revote £18,400) ...	20,000	12,354 0 3	7,645	19 9	—	—
86.—Castlebar Barracks: Restoration ...	6,500	3,565 8 3	2,934	11 9	—	—
87.—Cork, Michael Collins Barracks: Reconstruction (Revote £3,500), Senior Married Officers' Quarters	7,000	2,433 11 11	4,566	8 1	—	—
88.—Waterford Infantry Barracks: Partial Restoration (Revote) ...	120	43 6 3	76	13 9	—	—
DUBLIN CASTLE.						
89.—Provision of Workshops (Revote) ...	500	388 3 1	111	16 11	—	—
90.—Reconstruction of Roofs...	650	—	650	0 0	—	—
PHENIX PARK.						
91.—Electric Lighting Installation to Buildings (Revote)	300	410 15 2	—	—	110	15 2
92.—Improvement of Roads, etc. ...	5,500	5,673 3 9	—	—	173	3 9
HARBOURS.						
93.—Buncrana—Grant for Improvements ...	9,000	287 8 1	8,712	11 11	—	—
94.—Burtonport—Grant for Improvements (Revote) ...	2,000	1,897 1 4	102	18 8	—	—
95.—Dingle—Grant for Improvements (Revote) ...	1,800	1,232 7 0	567	13 0	—	—

OBSERVATIONS—continued.

84. Work postponed.
85. Continuation of No. 172 of 1928-9. Department of Finance letter S. 7/13/28 of 26th March, 1929, sanctions expenditure of £37,000. Expended £12,357 13s. 0d. Work in progress.
86. Continuation of No. 173 of 1928-9. Estimated cost (revised) £25,000. Expended £20,259 2s. 8d. Work in progress.
87. Continuation of No. 174 (a) of 1928-9. Department of Finance letters S. 7/4/26 of 8th August, 1928, and 24th December, 1930, sanction expenditure of £9,900 14s. 10d. Expended £9,794 16s. 4d. Work completed. Further payment to be made.
88. Continuation of No. 177 of 1928-9. Department of Finance letter S. 7/6/1926. Expended £23,357 15s. 4d. Work completed. Further payment to be made.
89. Department of Finance letter S. 2/2/30 of 14th January, 1930, sanctions expenditure of £500. Work in progress.
90. Work postponed.
91. Continuation of No. 192 of 1928-9. Estimated cost £6,500. Expended £1,987 17s. 10d. Work in progress.
92. Department of Finance letter S. 43/1/28 of 28th January, 1930, sanctions expenditure of £5,655 1s. 10d. Work completed.
93. Department of Finance letter S. 30/11/29 of 17th January, 1930, sanctions expenditure of three-fourths of actual cost, subject to a maximum of £18,000. Work in progress.
94. Continuation of No. 194 of 1928-9. Department of Finance letter 793/3 of 28th May, 1925, sanctions expenditure of £8,500. Expended £8,445 2s. 1d. Work in progress.
95. Continuation of No. 195 of 1928-9. Department of Finance letters of 17th April and 16th May, 1925, sanction expenditure of £12,000. Expended £11,980 14s. 1d. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
<i>HARBOURS—continued.</i>						
96.—Dun Laoghaire: New Motor Launch ...	500	556 16 3	—		56 16 3	
97.—Rathmullen—Grant for Improvements ...	1,000	—	1,000	0 0	—	
BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS:						
98.—HIBERNIAN SCHOOL AND UNITED STATES LEGATION: Sewage Disposal (Revote)	3,300	—	3,300	0 0	—	
99.—YOUGHAL COASTGUARD STATION: Improved Sanitary Accommodation ...	300	260 0 0	40	0 0	—	
100.—HEADSTONES FOR BRITISH MILITARY GRAVES (Revote)	5,000	351 13 6	4,648	6 6	—	
101.—MINOR NEW WORKS NOT EXCEEDING £200 EACH ...	2,900	2,943 12 5	—		43 12 5	
102.—URGENT AND UNFORESEEN WORKS ...	10,000	6,490 0 7	3,509	19 5	—	
103.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1929 ...	5,000	5,218 5 2	—		218 5 2	
<i>Original</i> ... £458,940 <i>Supplementary</i> 47,500	£ 506,440	361,170 15 9	153,532	3 6	8,262 19 3	
<i>Deduct for Works which may not be carried out during the Year—</i> <i>Original</i> £100,000 <i>Supplementary</i> 19,500	119,500	—	119,500	0 0	—	
	£ 386,940	361,170 15 9	34,032	3 6	8,262 19 3	
Net Saving ...			£25,769 4 3			

OBSERVATIONS—continued.

96. Department of Finance letter E. 8/6/27 of 11th November, 1929, sanctions expenditure of £557. Work completed.
97. Work postponed.
98. Work postponed.
99. Department of Finance letter S. 2/4/29 of 5th February, 1929, sanctions expenditure of £300. Work in progress.
100. Department of Finance letter S. 200/12/27 of 10th December, 1928, sanctions provision of £5,000. Work in progress.
101. See details on pages 42-43.
102. See details on pages 43-44.
103. See details on pages 44-48.

No. 43.—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
Co. DONEGAL.			
Creelough.—Adaptation. Preliminary work	5	0	
Co. DUBLIN.			
Garristown.—Adaptations. Department of Finance letter S. 14/33/28 of 31st October, 1929, sanctions expenditure of £597 13s. 0d. Work in progress.	491	0	0
Tallaght.—New Barrack. Continuation of No. 55 of 1928-9. Department of Finance letter S. 14/13/28 of 23rd April, 1929, sanctions expenditure of £2,000. Expended £1,933 15s. 8d. Work completed	1,930	0	9
Co. GALWAY.			
Galway, Eglinton Street.—Additional Restoration. Department of Finance letter S. 14/41/28 of 30th May, 1929, sanctions expenditure of £1,500. Work in progress	699	9	10
Co. KERRY.			
Ballylongford.—New Barrack. Continuation of No. 69 of 1928-9. Department of Finance letter S. 14/37/27 of 27th February, 1929, sanctions expenditure of £750. Expended £669 4s. 7d. Work completed. Further payment to be made	665	7	2
Co. KILKENNY.			
Tullagher.—New Barrack. Preliminary work	10	0	
TOTAL—NEW WORKS, ALTERATIONS AND ADDITIONS AT OTHER GÁRDA SÍOCHÁNA BARRACKS	£3,786	12	9

No. 44.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
DUBLIN METROPOLITAN AREA.			
Rathmines.—Motor Cycle Shed and Gate. Work completed	75	0	0
Co. KILKENNY.			
Railyard.—Alterations. Estimated cost £60. Work in progress	6	13	0
Co. WESTMEATH.			
Multyfarnham.—Improvement of Marriell Quarters. Estimated cost £150. Work in progress	149	2	5
Co. WEXFORD.			
Rosslare Harbour.—Additional sanitary accommodation. Estimated cost £85. Work in progress	65	0	0
TOTAL—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS	£295	15	5

No. 64.—FISHERY HARBOURS—DREDGING OPERATIONS.

	£	s.	d.
ANNAGASSAN HARBOUR, Co. LOUTH.—Department of Finance letters S. 31/1/28 of 22nd November, 1928, and 17th January, 1930, sanction grants not exceeding £120. Work completed	119	11	7
ARKLOW HARBOUR, Co. WICKLOW.—Department of Finance letters S. 31/3/27 of 24th January, 1930, and 15th February, 1930, sanction grants not exceeding £300. Work completed	298	6	5
BALBRIGGAN HARBOUR, Co. DUBLIN.—Department of Finance letter S. 31/4/27 of 7th October, 1929, sanctions grant not exceeding £100. Work completed	99	17	6
BALLYCOTTON HARBOUR, Co. CORK.—Department of Finance letters S. 31/4/28 of 9th July, 1928, and 20th March, 1929, sanction grants not exceeding £150. Expended £150, of which £98 18s. 6d. was met out of Fisheries Vote No. 61, 1928-1929. Work completed	51	1	6
KILLYBEGS HARBOUR, Co. DONEGAL.—Department of Finance letter S. 31/2/28 of 2nd August, 1928, sanctions grant not exceeding £200. Work completed	200	0	0
KILMORE HARBOUR, Co. WEXFORD.—Department of Finance letters S. 31/9/27 of 9th May, 1929, and 3rd September, 1929, sanction grants not exceeding £300. Work completed	297	13	1
TOTAL—FISHERY HARBOURS—DREDGING OPERATIONS	£1,066	10	1

No. 65.—FISHERY HARBOURS.—MINOR WORKS OF ECONOMIC DEVELOPMENT.		£	s.	d.
BALLYGLASS LANDING SLIP, Co. MAYO.—Repairs. Department of Finance letter S. 30/7/28 of 13th June, 1929, sanctions grant of £35. Work completed	...	40	1	2
BELDERRIG SLIP, Co. MAYO.—Erection of landing slip and wall and construction of approach road. Department of Finance letter S. 27/41/26 of 2nd July, 1929, authorizes grant of £1,500. Work in progress	...	913	1	9
CURRAUN SLIP, Co. MAYO.—Repairs. Department of Finance letter S. 27/28/26 of 18th June, 1929, sanctions grant of £150 in aid of estimated total cost of £200. Work in progress	...	79	16	6
GLENCOLUMBKILLE (DOONALT) SLIP, Co. DONEGAL.—Erection of landing slip and boat platform. Department of Finance letter S. 30/6/29 of 7th November, 1929, sanctions grant of half cost limited to £125. Work in progress	...	49	10	6
KILCUMMIN SHELTER WALL, Co. MAYO.—Improvement. Department of Finance letter S. 30/1/29 of 20th June, 1929, sanctions grant not exceeding £200 in aid of an estimated total cost of £500. Work completed	...	192	5	10
MAGHERANILLAUN SLIP AND WHITEPORT (ARDARA) BOAT-YARD, Co. DONEGAL.—Repairs. Department of Finance letter S. 30/4/29 of 14th August, 1929, sanctions grant of £87. Work completed	...	71	8	1
MALINBEG SLIP, Co. DONEGAL.—Improvement. Department of Finance letter S. 30/1/28 of 6th March, 1928, sanctions grant of half cost limited to £35. Work completed	...	23	6	2
PORTRONAN LANDING SLIP, Co. DONEGAL.—Erection. Department of Finance letter S. 30/9/29 of 20th July, 1929, sanctions grant not exceeding £200 in aid of an estimated total expenditure of £400. Work in progress	...	200	0	0
REEN JETTY, Co. CORK.—Reconstruction. Department of Finance letter S. 31/5/28 of 28th January, 1929, sanctions expenditure of £200. Work completed	...	135	6	8
TORY ISLAND, Co. DONEGAL.—Department of Finance letter S. 30/3/29 of 6th April, 1929, sanctions expenditure of £350. Work in progress	...	318	12	6
TOTAL.—FISHERY HARBOURS.—MINOR WORKS OF ECONOMIC DEVELOPMENT	...	£2,023	9	2

No. 101.—MINOR NEW WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
REVENUE DEPARTMENT, KILKENNY.—Additional Sanitary accommodation. Work completed	104	12	0
BALLYSHANNON CUSTOMS HUT.—Extension and Electric Lighting. Work completed	115	5	6
LIFFORD CUSTOMS HUT, Co. DONEGAL.—Extension. Department of Finance letter S. 2/24/28 of 23rd January, 1930, sanctions expenditure of £210 11s. 0d. Work completed	210	7	0
MONAGHAN CUSTOMS HUT.—Extension. Department of Finance letter S. 2/10/30 of 30th July, 1930, sanctions expenditure of £248 17s. 0d. Work completed. Further payment to be made	133	0	0
MUFF CUSTOMS HUT, Co. DONEGAL.—Extension. Work completed	27	0	6
TYHOLLAND CUSTOMS HUT, Co. MONAGHAN.—Extension. Work completed	70	0	0

No. 101.—MINOR NEW WORKS NOT EXCEEDING £200 EACH—continued.

	£	s.	d.
DEPARTMENT OF LOCAL GOVERNMENT AND PUBLIC HEALTH, CUSTOM HOUSE, DUBLIN.—Formation of Reference Library. Work completed	100	10	0
Do. do. Provision of Pigeon Hole Fittings. Work completed	183	0	0
DEPARTMENT OF EDUCATION.—Installation of Hand Lift. Work in progress	10	4	4
SCIENCE AND ART MUSEUM.—Hot Water Radiators, etc., in Basement. Work completed	76	2	2
Do. do. do. Improvement to Lighting and Heating of Director's Rooms. Work completed	133	5	1
BOTANIC GARDENS.—New Stables. Department of Finance letter S. 2/13/25 of 31st January, 1929. Estimated cost £200. Work in progress	200	0	0
Do. Provision of Gateway to Reserve Coal Store. Work completed	27	2	3
Do. Removal of Hayshed. Department of Finance letter S. 2/13/25 of 31st January, 1929. Estimated cost £200. Work in progress	200	0	0
ATHENRY AGRICULTURAL STATION.—Water Supply and New Drinking Trough. Work completed	145	0	0
BALLYHAISE AGRICULTURAL STATION.—Trapnesting House. Work completed	28	7	6
CHANTILLY STUD FARM.—Improving Hay Barn. Work completed	34	16	0
CLONAKILTY AGRICULTURAL STATION.—New Chemistry Room. Work completed	148	14	0
MUNSTER INSTITUTE.—Fencing of additional plot and provision of Trapnesting Coop. Work completed	130	3	3
POST OFFICE STORES DEPARTMENT, ALDBORO' HOUSE.—Installation of Petrol Tank. Work completed	37	2	0
BALLINASLOE POST OFFICE.—Improvement to Drainage. Work completed	131	10	0
DUNDALK POST OFFICE.—Improvement to Female Retiring Room. Work completed	59	10	0
DUN LAOGHAIRE POST OFFICE.—New Partition. Work completed	120	0	0
KILMALLOCK POST OFFICE.—Improvement to Drainage. Work completed	50	0	0
RATHMINES POST OFFICE.—Alterations. Work completed	141	11	6
DUN LAOGHAIRE HARBOUR.—Assistant Harbour Master's House.—Alterations. Work completed. Further payment to be made	174	1	2
PHENIX PARK.—Sanitary accommodation at Football Pavilions. Work completed	152	8	2
TOTAL.—MINOR NEW WORKS	£2,943	12	5

No. 102.—URGENT AND UNFORESEEN WORKS.

	£	s.	d.
GOVERNMENT BUILDINGS.—Segregating. Department of Finance letter S. 2/18/29 of 20th December, 1929, sanctions expenditure of £177. Work in progress	30	7	0
REVENUE DEPARTMENT, Dublin Castle, Clock Tower Building.—Female Retiring Room, etc. Department of Finance letter S. 1/7/24 of 12th June, 1929, sanctions expenditure of £340. Work completed	366	11	9

No. 102.—URGENT AND UNFORESEEN WORKS—continued.

	£	s.	d.
WEXFORD REVENUE OFFICE.—Adaptation and Furnishing. Department of Finance letter S. 2/9/30 of 10th July, 1930, sanctions expenditure of £275 14s. 4d. Work in progress ...	225	14	4
ORDNANCE SURVEY OFFICE.—Electric Cable and adaptation for Collotype apparatus. Department of Finance letter S. 101/6/30 of 23rd December, 1930, sanctions expenditure of £489 18s. 11d. Work in progress ...	397	9	11
GÁRDA SÍOCHÁNA.			
DUBLIN METROPOLITAN AREA :			
Dublin Castle.—Accommodation for G. Division. Continuation of No. 203 of 1928-29. Department of Finance letters S. 1/9/28 of 22nd and 27th February, 1929, sanction expenditure of £1,500. Expended £1,492 3s. 9d. Work in progress ...	1,170	5	3
Pearse Street.—Adaptation for B. Staff. Department of Finance letter S. 1/9/28 of 22nd February, 1929, sanctions expenditure Work in progress ...	307	17	4
Co. WATERFORD.			
Waterford.—Adaptation of part of ex-Military Barrack. Department of Finance letter S. 14/6/29 of 11th June, 1929, sanctions expenditure of £2,500. Work in progress ...	1,973	16	10
Co. WEXFORD.			
Buncloody (Newtownbarry).—Improvement of Drainage. Department of Finance letter S. 14/16/30 of 10th September, 1930, sanctions expenditure of £260 6s. 0d. Work completed ...	260	6	0
Co. WICKLOW.			
Bray.—Adaptation of New Grange Lodge. Department of Finance letter S. 14/29/28, of 31st July, 1930, sanctions expenditure of £380 6s. 9d. Work in progress ...	163	7	9
COLÁISTE NA MUMHAN TEMPORARY PREPARATORY COLLEGE, MALLOW.—			
Additional Furniture and Equipment. Department of Finance letter S. 25/5/28 of 14th August, 1929, sanctions expenditure of £950. Work completed. Further payment to be made ...	612	0	5
DEPARTMENT OF AGRICULTURE, 15-16 Upper Merrion Street.—Adaptation and Furniture. Department of Finance letter S. 1/40/24 of 23rd October, 1929, sanctions expenditure of £1,000. Work in progress ...	110	5	4
BUTTER TESTING STATION.—New Media Room Equipment, Female Lavatory. Department of Finance letter S. 90/3/25 of 15th May, 1929, sanctions expenditure of £1,000. Work in progress ...	619	10	0
DEPARTMENT OF FISHERIES, RURAL INDUSTRIES.—Adaptation and Furnishing of part of Beggars' Bush Military Barracks as a Dépôt. Department of Finance letter S. 29/3/29 of 20th December, 1929, sanctions expenditure of £200. Work in progress ...	59	14	1
PEARSE STREET SORTING OFFICE.—New Entrance to Yard. Department of Finance letter S. 38/2/28 of 4th April, 1929, sanctions expenditure of £200. Work completed ...	192	14	7
TOTAL.—URGENT AND UNFORESEEN WORKS ...	£6,490	0	7

No. 103.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1929.

	£	s.	d.
203 of GOVERNOR-GENERAL'S ESTABLISHMENT.—Facilities for Laundry 1928-29 Work. Department of Finance letter S. 2/19/28 of 19th July, 1928, sanctions expenditure of £300. Expended £323 1s. 1d. Work completed ...	21	8	1

No. 103.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.		£ s. d.		
202 of 1928-29	OIREACHTAS.—Extension of Ministers' Ante-room. Expended £41 14s. 5d. Work completed ...	6	6	10
202 of 1928-29	OIREACHTAS.—Accommodation for Opposition in Dáil.—Expended £44 14s. 5d. Work completed ...	1	10	6
203 of 1928-29	GOVERNMENT BUILDINGS.—Railings, etc. Department of Finance letters S. 2/12/28 of 11th May and 5th June, 1928, and S. 102/4/30 of 20th December, 1930, sanction expenditure. Expended £814 7s. 7d. Work completed ...	340	11	7
REVENUE DEPARTMENT.				
203 of 1928-29	Dublin: Estate Duty Office.—Adaptation of Store. Expended £166 16s. 10d. Work completed ...	80	5	6
202 of 1928-29	Cork: Custom House.—Sanitary Work. Department of Finance letter S. 2/23/28 of 13th June, 1930, sanctions expenditure of £357 7s. 2d. Expended £357 7s. 2d. Work completed ...	260	19	8
203 of 1928-29	Cork Revenue Office, Victoria Road.—Adaptation. Department of Finance letter S. 2/23/28 of 14th January, 1929, sanctions expenditure of £250. Expended £257 9s. 1d. Work completed ...	65	14	4
DEPARTMENT OF JUSTICE.—GÁRDA SIOCHÁNA BARRACKS.				
DUBLIN METROPOLITAN AREA.				
9 of 1928-29	Donnybrook.—Temporary Housing. Department of Finance letter S. 14/114/26 of 29th September, 1929, sanctions expenditure of £720 13s. 0d. Expended £726 11s. 1d. Work completed Further payment to be made ...	308	2	8
Co. CAVAN.				
14 of 1928-29	Redhills.—New Barrack. Department of Finance letter S. 14/66/26 of 13th June, 1929, sanctions expenditure. See also Notes. Total expenditure £1,368 2s. 4d. Work completed in 1928-9 ...	23	14	2
12 of 1928-29	Ballyhaise.—New Barrack. Department of Finance letter S. 14/10/28 of 6th February, 1928, sanctions expenditure of £400. Expended £399 16s. 10d. Work completed ...	24	19	6
Co. CLARE.				
16 of 1928-29	Ardnacrusha.—New Temporary Barrack. Department of Finance letter S. 14/17/28 of 16th April, 1928, sanctions expenditure of £1,500. Expended £1,379 1s. 5d. Work completed. Further payment to be made ...	46	11	0
Co. CORK.				
203 of 1928-29	Ballinhassig ex-R.I.C. Barrack.—Adaptation and additions. Department of Finance letter S. 14/8/28 of 1st February, 1928, sanctions expenditure of £250. Expended £177 4s. 6d. Work completed. ...	42	0	0
26 of 1926-27	Clonakilty ex-R.I.C. Barrack.—Restoration. Department of Finance letters S. 14/5/26 of 3rd February, 1926, and 20th July, 1927, sanction expenditure of £4,000. Expended £4,141 14s. 5d. Work completed ...	1	6	8
31 of 1928-29	Coachford.—New Barrack. Department of Finance letter S. 14/108/26 of 26th November, 1928, sanctions expenditure of £1,600. Expended £1,509 6s. 11d. Work completed ...	196	0	0
145 of 1928-29	Drinagh.—Erection of Cell and Wash-house. Expended £176 14s. 0d. Work completed ...	4	0	0
38 of 1928-29	Durrus.—New Barrack. Preliminary work. Expended £8 4s. 0d	1	15	0

No. 103.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, Etc.—continued.

£ s. d.

GÁRDA SÍOCHÁNA BARRACKS—continued.

Co. DONEGAL.

43 of 1928-29	Annagry.—Adaptations. Department of Finance letter S. 14/1/27 of 6th January, 1927, sanctions expenditure of £600. Expended £499 3s. 0d. Work in progress ...	173 15 3
151 of 1927-28	Burtonport.—Adaptation. Department of Finance letters S. 14/64/26 of 30th June, 1926, and 21st August, 1929, sanction expenditure of £352 7s. 1d. Expended £352 7s. 1d. Work completed ...	2 17 6
48 of 1928-29	Pettigo.—Adaptation. Department of Finance letter S. 14/97/26 of 26th November, 1927, sanctions expenditure of £500. Expended £474 16s. 4d. Work completed ...	15 11 4

Co. DUBLIN.

54 of 1928-29	Stepaside ex-R.I.C. Barrack.—Restoration and Adaptation. Department of Finance letter S. 14/120/25 of 3rd November, 1927, sanctions expenditure of £2,000. Expended £1,936 1s. 0d. Work completed ...	65 9 9
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Co. GALWAY.

60 of 1928-29	Galway, Eglinton Street.—Further Restoration. 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 £3,468 18s. 9d. Work completed ...	180 0 0
59 of 1928-29	Eyrecoort ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/96/24 of 31st August, 1927, sanctions expenditure of £1,450. Expended £1,341 5s. 5d. Work completed ...	17 0 0
59 of 1926-27	Milltown ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/41/25 of 7th April, 1926, sanctions expenditure of £800. Expended £811 3s. 4d. Work completed ...	30 0 0

Co. KERRY.

77 of 1928-29	Killarney.—Adaptation. Department of Finance letter S. 14/22/26 of 26th May, 1928, sanctions expenditure of £1,350. Expended £1,193 7s. 11d. Work completed ...	50 0 0
79 of 1928-29	Tarbert ex-R.I.C. Barrack.—Restoration. Department of Finance letters S. 14/3/26 of 16th November, 1926, and 1st August, 1929, sanction expenditure of £2,429 17s. 1d. Expended £2,429 17s. 1d. Work completed ...	25 5 0

Co. KILKENNY.

81 of 1928-29	Ballyhale.—Adaptation. Preliminary work. Expended £10 19s. 5d.	6 7 4
83 of 1928-29	Pilltown.—Restoration of Court House as Barrack. Department of Finance letter S. 14/73/25 of 16th May, 1928, sanctions expenditure of £1,800. Expended £1,841 12s. 6d. Work completed ...	15 0 0
85 of 1928-29	Thomastown ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/98/24 of 11th June, 1927, sanctions expenditure of £3,450. Expended £3,507 13s. 7d. Work completed ...	84 0 0

No. 103.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

			£	s.	d.
GÁRDA SÍOCHÁNA BARRACKS—continued.					
Co. LIMERICK.					
110 of 1927-28	Galbally.—New Barrack.	Department of Finance letter S. 14/103/25 of 19th November, 1926, sanctions expenditure of £1,900. Expended £1,827 10s. 3d. Work completed ...	57	10	0
100 of 1928-29	Pallas ex-R.I.C. Barrack.—Restoration.	Department of Finance letter S. 14/46/26 of 2nd June, 1926, sanctions expenditure of £3,500. Expended £3,363 19s. 8d. Work completed ...	157	8	2
Co. MAYO.					
109 of 1928-29	Carrowkennedy.—New Barrack.	Department of Finance letter S. 14/43/26 of 10th November, 1926, sanctions expenditure of £1,450. Expended £977 2s. 11d. Work completed ...	1	4	0
Co. ROSCOMMON.					
203 of 1928-29	Athleague.—Adaptation.	Department of Finance letter S. 14/19/28 of 13th November, 1928, sanctions expenditure of £250. Expended £235 18s. 9d. Work completed ...	13	3	9
121 of 1928-29	Castlerea.—Adaptation.	Department of Finance letter S. 14/12/27 of 2nd March, 1927, sanctions expenditure of £1,400. Expended £1,264 17s. 9d. Work completed ...	23	6	7
145 of 1928-29	Croghan.—Adaptation.	Expended £150 6s. 0d. Work completed	50	6	0
Co. SLIGO.					
126 of 1928-29	Skreen New Barrack.—	Department of Finance letter S. 14/105/26 of 27th October, 1927, sanctions expenditure of £1,650. Expended £1,649 18s. 11d. Work completed ...	11	0	0
Co. TIPPERARY.					
128 of 1928-29	Carrick-on-Suir ex R.I.C. Barrack.—Restoration.	Department of Finance letter S. 14/50/25 of 3rd June, 1927, sanctions expenditure of £3,300. Expended £3,383 5s. 10d. Work completed ...	46	18	11
129 of 1928-29	Dolla ex-R.I.C. Barrack.—Restoration.	Department of Finance letter S. 14/1/26 of 19th April, 1928, sanctions expenditure of £1,700. Expended £1,685 15s. 4d. Work completed ...	4	7	
DEPARTMENT OF EDUCATION.					
202 of 1928-29	National Education Office—Lavatory accommodation for Female Staff.	Expended £61 3s. 6d. Work completed ...	3	15	11
PREPARATORY COLLEGES :					
203 of 1928-29	Coláiste na Mumhan, Mallow—Furniture and Equipment.	Department of Finance letter S. 25/5/28 of 24th September, 1928, sanctions expenditure of £945. Expended £963 16s. 0d. Work completed ...	196	15	6
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 £3,146 9s. 7d. Work completed ...	8	8	8
203 of 1928-29	Talbot House, Temporary Preparatory College.—Adaptation and Equipment.	Department of Finance letter S. 2/7/28 of 22nd June, 1928, sanctions expenditure of £6,402. Expended £5,503 9s. 1d. Work in progress ...	614	2	8
159 of 1928-29	CORK MODEL SCHOOL.—Cloakroom accommodation.	Department of Finance letter S. 2/2/28 of 28th November, 1928, sanctions expenditure of £649 16s. 6d. Expended £695 4s. 2d. Work completed ...	225	4	2

£ s. d.

116 10 0

252 9 4

19 2 6

27 16 8

18 10 0

208 2 0

35 5 11

28 15 4

315 0 0

69 0 5

577 0 10

50 11 7

£5,218 5 2

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
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.
A.—Salaries, Wages, and Allowances	£ 6,361	£ s. d. 6,161 2 10	£ s. d. 199 17 2	£ s. d. —
B.—Travelling and Incidental Expenses	110	93 17 8	16 2 4	—
C.—Apparatus and Chemical Equipment	500	390 19 1	109 0 11	—
TOTAL ...£	6,971	6,645 19 7		—
Surplus to be surrendered			£ 325 0 5	

	Estimated.	Realized.
Extra Receipts payable to Exchequer	£ 100	£ s. d. 305 4 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings due to vacancies on the establishment.

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

C.—Savings on the provisions made for new apparatus and renewals were modified by excess expenditure on chemicals which was mainly due to an abnormal amount of toxicological work.

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 £709 0s. 10d. in respect of the salaries, &c., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,

Accounting Officer.

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

SEÓIRSE MAG GRAITH,

Comptroller and Auditor-General.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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.	£ s. d.	£ s. d.
A.1.—Salaries, Wages, and Allowances	7,783	7,527 4 0	255 16 0	—	—	—
A.2.—Examiners, etc. ...	2,360	1,873 13 4	486 6 8	—	—	—
B.—Travelling Expenses ...	450	197 4 10	252 15 2	—	—	—
C.—Examinations ...	1,440	1,568 17 8	—	—	128 17 8	—
D.—Incidental Expenses ...	250	193 14 0	56 6 0	—	—	—
TOTAL ...	£ 12,283	11,360 13 10	1,051 3 10	128 17 8	—	—

Surplus to be surrendered ... £922 6 2

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,300	3,317 5 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to a vacancy on the Clerical Officer establishment and to the expenditure on temporary clerical assistance being less than anticipated. Saving modified by the cost of extra staff in the lower grades.

A.2, B, and D.—Expenditure, which depends largely on the number of examinations held and the number of candidates presenting themselves, cannot be estimated with any great degree of accuracy.

C.—Expenditure on advertisements was greater than was anticipated.

NOTE.—The amount charged against Subhead B. includes a sum of £59 3s. 0d. in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

EXTRA REMUNERATION (exceeding £30).

From the Votes for Secondary Education and Wireless Broadcasting a Clerical Officer of the Commission received in the aggregate £50 0s. 9d. in respect of fees.

The Accounts of other Departments include a sum of £36 16s. 1d. in respect of salary, etc., of officers on loan to the Commissions.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

29th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 ...	60,000	47,198 3 7	12,801 16 5	—
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive :—				
Original £200,000				
Supplementary 111,000	311,000	255,874 11 0	55,125 9 0	—
C.—Compensation for Damage to Railway Property between 12th July, 1921, and 12th May, 1923, inclusive ...	5,000	3,038 4 8	1,961 15 4	—
D.—Expenses in connection with the Investigation, Defence and Discharge of Claims in respect of Damage to, or Loss of, Property between 21st January, 1919, and 12th May, 1923, inclusive ...	920	295 1 1	624 18 11	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
E.—Property Losses Compensation, 1916, Re-building Grants ...	6,780	—	6,780 0 0	—
<i>Deduct :—</i>	383,700	306,406 0 4	77,293 19 8	—
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	11,000	—	11,000 0 0	—
<i>TOTAL :—</i>				
Original £272,700				
Supplementary 100,000				
	£ 372,700	306,406 0 4		
Surplus to be surrendered £			66,293 19 8	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	371 11 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The Expenditure out of the Vote cannot be estimated with accuracy. Savings mainly due to the fact that the progress of reinstatement was not as rapid as was anticipated.

J. J. McELLIGOTT,
Accounting Officer.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 ...	3,080	2,759 16 8	320 3 4	—
B.— <i>Ex Gratia</i> Payments heretofore sanctioned by the British Government in respect of Injuries sustained by certain Non-combatants in Easter Week, 1916 ...	820	810 1 0	9 19 0	—
TOTAL	£ 3,900	3,569 17 8		—
Surplus to be surrendered		...£	330 2 4	

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 a further saving arose through the cessation of an allowance on death.

B.—Casual variation.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID.

(Department of Finance),

9th December, 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.

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, 1930, 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 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, etc.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Superannuation Allowances	49,000	43,912 6 5	5,087 13 7	—
B.—Additional Allowances and Gratuities to Established Officers ...	41,500	32,019 0 2	9,480 19 10	—
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police Force) ...	159,000	125,213 10 3	33 786 9 9	—
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	44,700	10,777 9 8	33,922 10 4	—
E.—Compassionate Gratuities	3,500	2,897 14 10	602 5 2	—
F.—Extra Statutory Grants	80	—	80 0 0	—
G.—Injury Grants	1,200	1,892 19 4	—	692 19 4
H.—Salary of Medical Referee and Occasional Fees to Doctors ...	125	105 0 0	20 0 0	—
I.—Payments to Local Registrars of Deaths, etc. ...	5	5 2	4 14 10	—
J.—Pensions under Section 5 of the Superannuation and Pensions Act, 1923, to Resigned and Dismissed Royal Irish Constabulary ...	51,600	51,489 7 0	110 13 0	—
JJ.—Pensions under Sections 2 and 3 of the Superannuation and Pensions Act, 1929, to Resigned and Dismissed Royal Irish Constabulary and their Widows— Original Nil Supplementary £3,600	3,600	1,925 8 6	1,674 11 6	—

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	—	40	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 ...	63,200	61,000 1 2	2,199	18 10	—	
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police Force ...	72,200	72,050 17 5	149	2 7	—	
M.—Repayment to British Government in respect of Civil Pensions ...	120,500	119,985 2 0	514	18 0	—	
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,170,750	1,170,653 0 9	96	19 3	—	
O.—Agency Payments in respect of Compensation Allowances— Original Nil Supplementary £5,500	5,500	1,687 6 6	3,812	13 6	—	
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	£1,786,500 2,000	1,695,609 9 2 —	91,583	10 2 2,000 0 0	692 19 4 —	
GROSS TOTAL— Original £1,777,400 Supplementary 7,100	1,784,500	1,695,609 9 2	89,583	10 2	692 19 4	
Deduct :— P.—Appropriations in Aid— Original Nil Supplementary £6,100	Estimated 6,100	Realized. 2,375 4 5	Surplus of Gross Estimate over Expenditure. £88,890 10 10			
NET TOTAL— Original £1,777,400 Supplementary 1,000	£1,778,400	1,693,234 4 9	Deficiency of Appropriations in Aid realized. £3,724 15 7			
			Net Surplus to be surrendered. £85,165 15 3			

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer	100	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.B.—The Estimate was based on the experience of the preceding years, but the anticipated growth of expenditure did not fully materialise.

C.D. and O.—Savings due partly to the fact that the Civil Service (Compensation) Board was not set up until towards the close of the year, and partly to the number of claims admitted by the Board being less than anticipated.

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

G.—Expenditure cannot be accurately estimated. Excess partly due to commutation of a weekly allowance.

H.—No claim in respect of Occasional Fees to Doctors came in course of payment in the year.

J.—Casual variation.

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

K.—Savings due to the death of the grantee after the Estimate was framed.

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

LL.—Savings due to the death of a pensioner.

M. and N.—Casual variations.

P.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	5,500	1,781 12 3 (a)
Repayment by the Government of Northern Ireland of its share of the pensions and gratuities paid to former Officers of the Petty Sessions Clerks Department who retired prior to 1st January, 1922 ...	600	593 12 2 (b)
	<u>£6,100</u>	<u>£2,375 4 5</u>

(a) See explanation of saving on Subhead O.

(b) Casual variation.

Extra Receipts payable to Exchequer :—

	Estimated (as varied by Supplementary Estimate).	Realized.
	£	£
Repayment by a State Solicitor who as Crown Solicitor had received compensation under Article 10 of the Treaty of 6th December, 1921	100	—

NOTE.—This repayment ceased on the revision of salaries of State Solicitors on 1st April, 1929.

EXTRA REMUNERATION.

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) four ex-members of the Royal Irish Constabulary received, respectively, in the period £112 12s. 0d., £52 8s. 8d., £44 14s. 4d., and £23 15s. 0d., and a Higher Executive Officer, retired, received £69 6s. 8d. in respect of pensions awarded under the Military Service Pensions Acts.

During the year 16 pensioners received from public funds amounts varying from £37 to £449 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).

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

18th December, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for RATES and CONTRIBUTIONS in lieu of RATES, etc., in respect of GOVERNMENT PROPERTY, and for CONTRIBUTIONS towards RATES on BUILDINGS occupied by REPRESENTATIVES OF EXTERNAL GOVERNMENTS.

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.—				
Original ... £87,900				
Supplementary 1,100				
	89,000	88,596 14 11	403 5 1	—
B.—Contributions towards Rates on Buildings occupied by Representatives of External Governments	100	—	100 0 0	—
GROSS TOTAL :—				
Original ... £88,000				
Supplementary 1,100				
	89,100	88,596 14 11	503 5 1	—
			Surplus of Gross Estimate over Expenditure. £503 5 1	
Deduct :—	Estimated.	Realized.		
C.—Appropriations in Aid ...	2,790	2,815 7 11	Surplus of Appropriations in Aid realized. £25 7 11	
NET TOTAL :—				
Original ... £85,210			Total Surplus to be surrendered.	
Supplementary 1,100			£528 13 0	
	86,310	85,781 7 0		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that certain claims, for the payment of which provision had been included in the Supplementary Estimate, were not submitted within the financial year.
- B.—In the absence of a reciprocal concession by any External Government, no payment fell to be made from this Subhead.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 1930.

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, 1930,
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	2,409 10 1	7,590 9 11	—
TOTAL ...£	10,000	2,409 10 1		—
Surplus to be surrendered ... £			7,590 9 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	64 9 2

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

An Estimate of this nature is necessarily conjectural.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 1930.

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, 1930, 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—				
Original £1,214				
Supplementary 200				
	1,414	1,413 4 6	15 6	—
B.—Travelling Expenses—				
Original £360				
Supplementary 55				
	415	399 17 5	15 2 7	—
C.—Incidental Expenses—				
Original £170				
Less Supplementary 155	15	10 2 0	4 18 0	—
TOTAL :—				
Original £1,744				
Supplementary 100				
	1,844	1,823 3 11		—
Surplus to be surrendered		£	20 16 1	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A., B., and C.—The savings are casual.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
15th December, 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.

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, 1930, 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 ...	19,000	18,715 5 4	284 14 8		—	
TOTAL ...	19,000	18,715 5 4				
Surplus to be surrendered ...		£	284 14 8			

EXPLANATION OF THE CAUSE 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.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

(Department of Finance),

29th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
compared with the Sum Granted, for certain MISCELLANEOUS
EXPENSES, including certain GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
B.—The National Theatre Society, Limited, (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Scientific Investigation, &c. (Grants in Aid) ...	5,000	5,000 0 0	—	—
D.—Research Grants to Students	720	576 11 0	143 9 0	—
TOTAL ...£	7,045	6,901 11 0	143 9 0	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
E.—Salaries, Wages, and Allowances	1,550	1,550 0 0	—	—
F.—Travelling and Incidental Expenses ...	125	65 15 1	59 4 11	—
TOTAL ...£	1,675	1,615 15 1	59 4 11	—
GROSS TOTAL ...£	8,720	8,517 6 1		—
Surplus to be surrendered ...		£	202 13 11	

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.

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

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(DEPARTMENT OF FINANCE),
29th November, 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.

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for STATIONERY, PRINTING, PAPER, BINDING, and PRINTED BOOKS for the Public Service; for the Salaries and Expenses of the STATIONERY OFFICE and for Sundry Miscellaneous Services, including REPORTS of OIREACHTAS DEBATES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ...	£ 23,310	£ s. d. 22,910 11 1	£ s. d. 399 8 11	—
B.—Carriage and Transit ...	610	595 1 3	14 18 9	—
C.—Incidental Expenses ...	545	350 4 3	194 15 9	—
D.—Telegrams and Telephones ...	225	169 8 8	55 11 4	—
E.—Printing, Paper and Binding for the Oireachtas ...	6,150	4,602 8 5	1,547 11 7	—
F.—Oireachtas Debates ...	5,300	5,940 14 11	—	640 14 11
G.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	2,700	2,927 6 2	—	227 6 2
H.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ...	37,000	32,276 14 4	4,723 5 8	—
HH.—Grants to Newspapers and Periodicals printed in Irish ...	900	82 0 0	818 0 0	—
FOR PUBLIC DEPARTMENTS.				
I.—Printing ...	31,500	27,536 4 10	3,963 15 2	—
J.—Paper ...	29,000	24,140 8 5	4,859 11 7	—
K.—Miscellaneous Office Supplies ...	6,200	5,847 12 0	352 8 0	—
L.—Binding ...	8,000	8,237 14 10	—	237 14 10
M.—Books and Maps ...	3,100	3,097 2 7	2 17 5	—
MM.—Losses ...	—	48 6 7	—	48 6 7
GROSS TOTAL ...£	154,540	138,761 18 4	16,032 4 2	1,154 2 6
			Surplus of Gross Estimate over Expenditure. £15,778 1 8	
Deduct:—				
			Deficiency of Appropriations in Aid realized. £4,778 18 5	
N.—Appropriations in Aid ...	38,545	33,766 1 7		
			Net Surplus to be surrendered. £10,999 3 3	
NET TOTAL ...£	115,995	104,995 16 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to vacancies in the Typing and Warehouse Staffs modified by the payment of special allowances to the Accountant and to a Printing and Binding Clerk.
- B.—Casual variation.
- C.—A saving of £151 19s. 3d. was effected under the head of Miscellaneous Expenses owing to the fact that the removal to Beggars Bush Barracks was not carried out during the year. Further savings of £57 2s. 9d., and £1 15s. 8d. were effected on advertisements and uniforms respectively, these being offset by an excess of £16 1s. 11d. on travelling.
- D.—The estimate for Telephones was in excess of requirements by £49 8s. 0d. expenditure incidental to the removal to Beggars Bush Barracks not being incurred during the year. The expenditure on Telegrams was lower than the sum estimated to the amount of £6 3s. 4d.
- E.—This estimate included £650 for the printing and binding of Statutory Rules and Orders made from the date of the change of Government to the close of 1928. This work was not undertaken. There was a reduction in the number and volume of Regulations and Reports as compared with those for the previous year.
- F.—The excess is due to the inclusion of certain accounts proper to 1928-29, which were not submitted until that year had closed.
- G.—The cost of notices under the Land Acts was in excess of anticipations.
- H.—The expenditure here represents payments to Printing Contractors throughout the country under new contracts for the Registers of Electors, &c. The savings are due to very favourable first setting charges for a simpler form of Register, the full effect of which could not be foreseen when the estimate was framed.
- HH.—A new Subhead. The number of applications for subsidies was inconsiderable, and where made and proved to the satisfaction of the Committee, the grants recommended did not have retrospective effect. Consequently the payments made were a proportion only of those falling to a full year.
- I.—The estimate was based on the expenditure for previous years in conjunction with the estimated costs of new works notified by Departments as coming forward in 1929-30. Of these new works, expenditure amounting to £1,000 approximately, was not incurred during the year.
- Payments due for the printing of Returns of Advances under the Land Acts were also postponed.
- Apart from these savings there was a general reduction in printing for Voted Services.
- J.—Difficulties of accommodation and the impending removal of the Stationery Office to Beggars Bush necessitated the carrying of smaller stocks of paper towards the close of the year 1929-30. (See reduction in the value of stock in hand on 31st March, 1930, as compared with the figure for 31st March, 1929).
- Further savings were incidental to the decrease in printing.
- K.—Stock in hand on 31st March, 1930, showed a reduction in this case also as compared with figure for 1929; the latter figure was inflated by £305 owing to an error in the valuation of one item of stock.
- L. and M.—Casual variation.

MM.—A Manual of Military Hygiene ordered by the Department of Defence in 1927 was not proceeded with after the type had been set up, owing to difficulties in connection with copyright and to changes in policy. An expenditure of £26 8s. 7d. was incurred in respect of composition and type-rent.

Pending the acquisition of other accommodation, a Stationery Office motor van was garaged by the firm from which it was purchased, and was subsequently housed for a further temporary period in a shed adjoining the Office. During these periods petrol and tins were lost to the values of £7 13s. 0d. and £14 5s. 0d. respectively, and these amounts were written off. (Finance S. 200/7/29).

N.—APPROPRIATIONS IN AID.

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
(a) Premiums received for Agency for Sale of Government Publications	270	307 14 11
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	2,400	2,473 12 8
(c) Advertisements in Official Publications	2,350	2,150 7 7
(d) Sales of Waste	275	355 17 0
(e) Sales of Parchments and other Revenue Forms	2,100	2,175 17 3
(f) Miscellaneous Sales (Sales of Old Typewriters, Duplicators and other old Stores)	150	172 18 5
(g) " Iris Oifigiúil "	2,500	2,185 12 2
(h) Supplies to Repaying Departments	4,000	2,568 16 8
(i) Supplies to Local Authorities for Registration purposes	22,500	20,232 11 11
(j) Commission on Supplies to Repaying Departments	2,000	1,142 13 0
TOTAL FOR APPROPRIATIONS IN AID	£38,545	£33,766 1 7

(a) The premium was proportionate to sales by the Sale Agent which are included in (b) and (c). These sales exceeded anticipations.

(b) Proceeds from the sale of waste are subject to considerable fluctuation, and it is difficult to estimate with any great degree of accuracy.

(g) The amount of the receipts is to a great extent dependent upon the number and volume of Statutory Notices received for insertion.

(h) The receipts show a considerable decline on those for the previous year, whereas it was anticipated that a continued increase would result from the activities of certain repaying services established in recent years.

(i) The receipts are proportionate to the expenditure under Subhead H, on which, as already shown, a considerable saving was effected.

(j) The amount of commission is dependent upon the value of supplies made to Repaying Departments, which include not only issues from stock (*see h*) but also special supplies (suspense account payments) such as printing and binding. There was a marked decline in both cases.

EXTRA REMUNERATION (exceeding £30).

The sum of £100 was paid to the Accountant in respect of additional duties undertaken in the absence of the Head of the Department. (Finance letter, 28th March, 1929).

A gratuity of £50 was paid to a Printing and Binding Clerk in respect of the higher duties he performed while in charge of a section. (Finance E. 14/6/29).

The Account for the Tariff Commission includes a payment of £300 made to the Controller.

VALUE OF STOCK IN HAND ON 31ST MARCH, 1930.

	£	s.	d.
Paper	12,870	19	5
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	5,853	19	7
	£18,724	19	0

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.

A typewriter supplied to the Army in 1922 was subsequently found to be in the possession of a private firm who had purchased it legitimately from a trader. It was impossible to ascertain how the machine left the custody of the officer in charge, now deceased, and its value, at the time of its relinquishment, viz. £12, was written off. (Finance, S. 49/10/30).

Certain stocks of small stores became unfit for issue through deterioration, and their value, aggregating £15 2s. 4d., was written off. (Finance, S. 200/1/30).

S. B. Ó FAOILLEACHÁIN,
Accounting Officer.

STATIONERY OFFICE,
29th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, including ESTATE DUTY VALUATION under the Finance (1909-10) Act, 1910.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	36,255	35,910 10 11	344 9 1	—
B.—Travelling Expenses ...	4,325	4,083 6 0	241 14 0	—
C.—Incidental Expenses ...	141	123 1 8	17 18 4	—
D.—Telegrams and Telephones	130	129 5 1	14 11	—
GROSS TOTAL £	40,851	40,246 3 8	604 16 4	—
			Surplus of Gross Estimate over Expenditure. £604 16 4	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £24 1 0	
E.—Appropriations in Aid ...	6,695	6,719 1 0	Total Surplus to be surrendered. £628 17 4	
NET TOTAL £	34,156	33,527 2 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are chiefly attributable to a vacancy which remained unfilled throughout the year, and to delay in filling a second vacancy occasioned by retirement.
- B.—A closer estimate is not feasible as the applications for revision, upon the number and location of which the expenditure is very largely dependent, do not reach the Department until between seven and nine months after preparation of the estimate.
- C.—The savings occurred in miscellaneous expenses, a reduction in laundry charges being mainly responsible.
- E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received, and receipts from fees for certified documents were slightly in excess of anticipations.

	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
Amount of Receipts from Fees payable under 23 Vict., c. 4, s. 9	400	424	1	0
TOTAL	£6,695	£6,719	1	0

NOTE.—Salaries amounting to £481 13s. 10d. were paid out of the Ordnance Survey Vote to three officers on loan to the Valuation and Boundary Survey Department.

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

VALUATION OFFICE, DUBLIN,
 11th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the ORDNANCE SURVEY and of MINOR SERVICES, including the Facsimile Reproduction of Ancient Manuscripts.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	42,916	42,072 19 2	843 0 10	—
B.—Travelling Expenses ...	2,415	2,060 18 9	354 1 3	—
C.—Stores, &c. ...	1,640	1,454 15 11	185 4 1	—
D.—Photographic and Printing Equipment ...	50	1 19 0	48 1 0	—
DD.—Machinery and Equipment for Facsimile Reproduction of Ancient Manuscripts :— Original Nil Supplementary, £1,000	1,000	980 2 1	19 17 11	—
E.—Incidental Expenses ...	233	193 10 2	39 9 10	—
<i>Deduct :—</i>	48,254	46,764 5 1	1,489 14 11	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	990	—	990 0 0	—
<i>GROSS TOTAL :—</i>				
Original ... £47,254 Supplementary } 10	47,264	46,764 5 1	499 14 11	—
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £499 14 11	
F.—Appropriations in Aid ...	2,650	2,472 1 5	Deficiency of Appropriations in Aid realized. £177 18 7	
<i>NET TOTAL :—</i>			Net Surplus to be surrendered. £321 16 4	
Original ... £44,604 Supplementary } 10	44,614	44,292 3 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Three deaths and five retirements account for the savings on this Subhead.
- B.—The saving on this Subhead was mainly in the provision for field allowance owing to the field staff not having been at full strength throughout the year.
- C.—It was found unnecessary to utilize the full provision made for purchase of stores.
- D.—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.
- DD.—The expenditure was slightly less than expected.
- E.—The savings were chiefly in the provision for carriage of stores and motor transport and in postage and poundage.
- F.—Receipts from sales of maps fell below expectations.

NOTES.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £40 11s. 6d., together with the cost of living Bonus of £29 12s. 4d.

Salaries paid out of this Vote to officers lent to other Departments, as indicated, were as follows:—The Land Commission (13 officers) £2,641 2s. 5d.; the Land Registry (9 officers) £1,676 3s. 11d.; the Valuation Department (3 officers) £481 13s. 10d.; the Quit Rent Office (1 officer) £121 6s. 0d.; and the Department of Agriculture (1 officer) £13 9s. 0d.

An officer of the Ordnance Survey Department, on loan to the Land Commission, received £23 8s. 4d. out of the Vote for the Land Commission.

Special work done for other Public Departments during the year cost £636, while the value of maps supplied to various Departments was £3,198, no repayment being made in either case.

J. C. GREGG,
Director,
Accounting Officer

VALUATION OFFICE, DUBLIN,
15th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

SUPPLEMENTARY AGRICULTURAL GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
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),
29th November, 1930.

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, 1930, 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	7,787	7,576 10 9	210 9 3	—
B.—State Solicitors ...	27,797	27,182 7 1	614 12 11	—
C.—Under Sheriffs ...	5,050	4,668 9 10	381 10 2	—
D.—Prosecutors, etc. ...	12,000	10,726 8 5	1,273 11 7	—
E.—Fees to Counsel ...	6,000	5,169 3 0	830 17 0	—
F.—General Law Expenses ...	5,500	7,215 8 2	—	1,715 8 2
G.—Defence of Public Officials	200	1,776 18 5	—	1,576 18 5
GROSS TOTAL ...£	64,334	64,315 5 8	3,311 0 11	3,292 6 7
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £18 14 4	
H.—Appropriations in Aid ...	1,200	1,687 9 7	Surplus of Appropriations in Aid realized. £487 9 7	
NET TOTAL ...£	63,134	62,627 16 1	Total Surplus to be surrendered. £506 3 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	800	800 1 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings arose owing to vacancy for part of year in the post of Assistant Draftsman of Bills, and to the sum provided for travelling expenses not being required. Savings modified by an excess due to the appointment of a District Justice as Legal Assistant to the Attorney-General at the equivalent of his existing remuneration.
- B.—Savings due to (a) vacancies and stoppage of salaries on account of sick absences and (b) cost of clerical assistance, costs drawing, travelling, etc., being less than anticipated.
- C.—Saving due to the death of three Under Sheriffs and the consequent transfer of the duties to the respective County Registrars under the provisions of Section 54 of the Court Officers Act, 1926.
- D.—The provision made for payments to witnesses before Compensation Authorities under the Intoxicating Liquor Act, 1927, proved to a large extent unnecessary, but the resultant saving was modified by recoupments to local authorities and payments to medical and other witnesses being somewhat greater than was anticipated.
- E.—The expenditure chargeable to this Subhead depends on the number and importance of the prosecutions and cannot be estimated with any degree of accuracy.
- F.—Excess mainly due to payment of costs against the State (including approximately £2,000 in cases of proceedings instituted by public officers in connection with superannuation rights) modified by a saving of £900 approximately in the provision made for defence of prisoners in the pre-truce period.
- G.—There was a considerable increase in the number and importance of the actions instituted against public officials, with a resulting increase of expenditure.
- H.—These receipts fluctuate considerably, and can only be roughly estimated.

NOTE.—By authority of the Minister for Finance (399/255 (2)) costs awarded to the Minister in connection with claims under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £1 0s. 3d.

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 1928-29	800	800	0	0
Refund of payment incorrectly charged in 1928-29	—		1	3
	£800	£800	1	3

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of £67 13s. 3d. in respect of Military Service Pension.

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

	£	s.	d.
Dublin Borough	414	3	0
Co. Galway	283	15	0
Co. Kerry	452	12	0
Counties of Leitrim and Sligo	203	0	0
Co. Roscommon	153	17	0

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
20th December, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

HAULBOWLINE DOCKYARD.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 ...	9,000	7,099 8 11	1,900 11 1	—
B.—Ship Repairing Work ...	100	23 7 11	76 12 1	—
C.—Fuel, Light and Water ...	2,000	2,755 1 2	—	755 1 2
D.—Alterations to Plant and Buildings ...	1,000	124 16 3	875 3 9	—
TOTAL ...	12,100	10,002 14 3	2,852 6 11	755 1 2

Surplus to be surrendered ... £2,097 5 9

Estimated. Realized.

Extra Receipts payable to Exchequer ...	£	£ s. d.
	100	2,872 5 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A part of the Island was let from August, 1929, to the Contractors for the salvage of S.S. Celtic, who became responsible for the maintenance of the property let to them.
- B.—The dockyard was not available for Ship Repairing Work after it was let.
- C.—The excess was due to cost of balance of Continental Coal taken on charge during the year.
- D.—The saving resulted mainly from the non-delivery within the year of electric installation for which a contract had been placed.

Extra Receipts.—The estimate of £100 was a token figure only. £503 was realized on rents of properties sublet, and £2,369 5s. 5d. on sales of plant, scrap materials, etc.

NOTES.

In addition to the services covered by expenditure shown under Subhead A. work to the value of £379 19s. 2d., the cost of which was borne by the Barrow and sundry Arterial Drainage Schemes (see Subheads J.2 and J.4 of Vote 11, Public Works and Buildings) was carried out at the Dockyard. Work to the value of £167 4s. 2d. was also undertaken in connection with the reconstruction of Reen Jetty, Co. Cork, and the preparation of the Motor Launch for Dun Laoghaire Harbour, the cost of which was charged against Vote 11, Subhead B.

Included in the charge under Subhead C. is a sum of £1,349 15s. 8d., the cost of the balance of Continental Coal taken over from the Department of Industry and Commerce (Department of Finance letter F. 107/41/30 of 11th February, 1930).

P. HANSON,

OFFICE OF PUBLIC WORKS,
28th November, 1930.

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, 1930, compared with the Sum Granted, for Contributions towards and 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	—	—
B.—Additional Annual Grants under Section 7 (7) of the Irish Universities Act, 1908	16,990	16,990 0 0	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—
TOTAL ... £	153,990	153,990 0 0	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 1930.

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, 1930,
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)	108,334	108,253 4 0	80 16 0	—
TOTAL ... £	108,334	108,253 4 0		—
Surplus to be surrendered ... £			80 16 0	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Casual saving.

J. J. McELLIGOTT,

Accounting Officer.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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	3,997 3 0	52 17 0	—
B.—Incidental Expenses ...	30	10 16 0	19 4 0	—
TOTAL ...£	4,080	4,007 19 0		—
Surplus to be surrendered ... £			72 1 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision of £50 for overtime was not availed of and casual savings also arose.

B.—Expenditure cannot be estimated more accurately.

The Account of the Vote for Ordnance Survey (No. 24) includes the sum of £121 6s. 0d. 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),

29th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
compared with the Sum Granted, for the Salaries and Expenses of
the OFFICE of the MINISTER FOR JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	35,927	33,929 4 1	1,997 15 11	—
AA.—Film Censorship ...	1,410	1,400 8 0	9 12 0	—
B.—Travelling Expenses ...	760	407 6 0	352 13 3	—
C.—Incidental Expenses ...	315	89 17 6	225 2 6	—
D.—Telegrams and Telephones ...	457	404 16 5	52 3 7	—
TOTAL	£ 38,869	36,231 12 9		—
Surplus to be surrendered			£ 2,637 7 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer—		
Miscellaneous	—	179 11 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Four vacancies remained unfilled; an officer transferred to another Department was replaced by an officer of lower rank and savings were effected on the salaries of temporary officers (12) made permanent during the year.
- AA.—There was a slight saving on the provision for substitute for Film Censor during leave.
- B.—It was not found possible to carry out inspections of District Court and Circuit Court Offices to the extent contemplated when the Estimate was framed.

C.—There was a substantial decrease in the expenditure on advertisements and the number of Deportation Orders made was considerably less than anticipated. Expenditure under this Subhead includes a sum of £5 Court Deposit refunded under Section 17 of the Dáil Éireann Courts (Winding Up) Act, 1923, and Section 9 of the Dáil Éireann Courts (Winding Up) Act, 1925. (Department of Finance minute S. 64/2/24 of 18th March, 1930).

D.—Fewer telegrams were sent than anticipated, and there was also a saving on telephone

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions three Clerical Officers received £64, £42, and £37 10s. 0d. respectively, in respect of Military Service Pensions.

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

This Account includes a sum of approximately £421 in respect of the salaries, etc., of two officers on loan to other Departments.

The Accounts of other Departments include a sum of approximately £1,086 in respect of salaries, etc., of staff on loan to this Department.

ÉENRI Ó FRIGHIL,

Accounting Officer.

13th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GÁRDA SÍOCHÁNA.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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	1,414,100	1,407,344 9 10	6,755 10 2	—
B.—Allowances ...	61,021	66,299 0 3	—	5,278 0 3
C.—Subsistence Allowances ...	4,150	3,752 9 9	397 10 3	—
D.—Locomotion Expenses ...	37,250	40,450 7 3	—	3,200 7 3
E.—Clothing and Equipment	23,911	22,271 8 4	1,639 11 8	—
F.—Furniture, Barrack Bedding and Bedsteads ...	1,832	1,742 1 7	89 18 5	—
G.—Barrack Maintenance ...	300	380 17 11	—	80 17 11
H.—Transport and Carriage ...	9,179	8,286 4 7	892 15 5	—
I.—Fuel, Light and Water ...	18,105	17,808 19 7	296 0 5	—
K.—Medical Expenses ...	7,800	7,207 13 1	592 6 11	—
L.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	700	327 17 9	372 2 3	—
M.—Telegrams and Telephones	16,410	15,445 12 2	964 7 10	—
N.—Compensation ...	50	5 0 0	45 0 0	—
O.—Incidental Expenses ...	1,250	1,332 2 11	—	82 2 11
PP.—Losses ...	—	160 18 7	—	160 18 7
Q.—Law Expenses ...	—	31 9 9	—	31 9 9
GROSS TOTAL ...	1,596,058	1,592,796 13 4	12,045 3 4	8,783 16 8
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,261 6 8	
P.—Appropriations in Aid ...	36,750	40,570 2 5	Surplus of Appropriations in Aid realized. £3,820 2 5	
NET TOTAL ...	1,559,308	1,552,226 10 11	Total Surplus to be surrendered. £7,081 9 1	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£ 750	£ s. d. 1,914 3 9
				2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Recruitment was suspended for the major portion of the year. A gratuity of £100 was paid from this Subhead to an Officer of the Force for compilation of a Code of Regulations. This work was not within the scope of his ordinary duties and was performed outside official hours.
- B.—Reduced rates of certain allowances, as fixed by the *Gárda Síochána* Allowances Order, 1929, did not come into financial operation for the first month of the year, and special allowances were higher than was anticipated when the Estimates were being framed. Excess sanctioned by Finance minute S. 60/7/30.
- C.—The saving resultant on reduced rates of subsistence allowance was greater than anticipated and attendances involving subsistence allowance at Central and Circuit Courts were fewer than in previous years.
- D.—Revised rates of cycling and locomotion allowances did not become operative at the time anticipated. Excess sanctioned by Finance minute S. 60/7/30.
- E.—Supplies for 1929-30 were procured and paid for in 1928-29 by the appropriate Supply Department in pursuance of a scheme to relieve unemployment in the tailoring trade during the winter months. This involved an excess in the previous year and a consequent saving for the year under review.
- F.—Supplies necessarily required were less than expected.
- G.—Estimated as closely as possible. Excess sanctioned by Finance minute S. 60/7/30.
- H.—Repayable advances to Officers for purchase of cars were less than anticipated.
- I.—Certain Stations were closed during the year.
- K.—Expenditure uncertain. The strength of the Force was not fully maintained, there were few payments in respect of injury and an absence of any serious epidemic.
- L.—Provision was made in the Estimate for increased expenditure as the result of the enforcement of the School Attendance Act which had led to heavy expenditure at an earlier period.
- M.—Saving due to closing of Stations and the non-installation of new telephones as rapidly as was anticipated.
- N.—Estimate conjectural.
- O.—Unforeseen items of expenditure were higher than anticipated. *Ex Gratia* payments amounting to £56 7s. 5d. were made from this Subhead with Finance authority to two civilians injured (1) in preventing the escape of an armed robber, and (2) assisting a member of the Force in effecting an arrest. A payment of £75 was also made to a civilian accidentally injured by a member of the Force driving an official motor cycle on duty. Proceedings taken by the civilian were settled on the advice of the State Solicitor, as drivers on official cars are not covered by insurance. Excess sanctioned by Finance minute S. 60/7/30.
- PP.—Special Subhead opened under Finance authority F. 115/85/27, dated 13th November, 1929, the charge thereunder representing sums embezzled and irregularly drawn by an Officer who was dismissed on 20th April, 1927. £23 7s. 0d. of the amount shown was recovered by withholding the balance of pay, allowances, &c. due to the defaulting Officer.
- Q.—The charge under this Subhead represents arrears of pay due to the late Solicitor to the Dublin Metropolitan *Gárda* at the date of his death on 30th January, 1929 (Department of Finance sanction E. 27/1/30, dated the 13th March, 1930).

P.—Details are appended showing Receipts under the various items, viz. :—

	Estimated.	Realized.
	£	£ s. d.
Repayments of sums advanced to Officers under Sub-head H (a)	3,000	3,631 14 11
Payments for Services rendered by the Police (b)	2,000	1,644 6 9
Repayments in respect of loss of property or damage to stores, etc.	100	114 17 2
Proceeds of Sale of Forfeited Property and Cast Uniforms (c)	300	3,285 7 6
Police Rate (Dublin Metropolitan Area)	25,000	25,014 7 1
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) (d)	6,000	6,481 14 0
Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates	350	397 15 0
TOTAL	£36,750	£40,570 2 5

- (a) As these advances are repayable by monthly instalments, the amount repaid during the year depends largely on the time at which the advances are made.
- (b) The services of the Force were not asked for by outside bodies to as great an extent as in previous years.
- (c) When the Estimate was being framed the foreign market for old clothing was closed and it was considered improbable that a sale could be advantageously held for a considerable time.
- (d) The increase in this case, which is mainly due to new Omnibus services, could not have been anticipated.

GÁRDA SÍOCHÁNA REWARD FUND, 1929-30.

The appended statement shows the total receipts, proper to the Fund, which were credited in the year 1929-30; the amount of the payments during that period, and the balance to the credit of the Fund at the 31st March, 1930.

	£	s.	d.		£	s.	d.
Balance from previous year	10,780	6	8	Payments during the year 1929-30	4,772	13	2
Total amount credited in the period 1st April, 1929, to 31st March, 1930	8,565	19	1	Balance at 31st March, 1930	14,573	12	7
	£19,346	5	9		£19,346	5	9

ÉINRÍ Ó FRÍGHIL,

29th November, 1930.

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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PRISONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Expenses of PRISONS and BORSTAL INSTITUTIONS; 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.
A.—Pay and Allowances of Officers, including Uniform ...	66,885	62,064 6 5	4,820	13 7	—	—
B.—Vrctualling ...	8,820	7,936 10 9	883	9 3	—	—
C.—Clothing, Bedding, Furniture, &c. ...	2,730	1,963 7 6	766	12 6	—	—
D.—Medicines, Surgical Instruments, &c. ...	300	267 6 9	32	13 3	—	—
E.—Fuel, Light, Water, Cleaning Articles, &c. ...	8,230	7,423 4 11	806	15 1	—	—
F.—Rent, etc. ...	205	204 0 4	19	8	—	—
G.—Escort and Conveyance ...	4,500	3,487 8 9	1,012	11 3	—	—
H.—Ordinary Repairs ...	1,700	1,038 8 8	661	11 4	—	—
H.H.—Sewerage Improvements at Portlaoighise Prison	450	325 14 11	124	5 1	—	—
I.—Fine Fund ...	10	10 0 0	—	—	—	—
J.—Travelling Expenses ...	405	238 3 8	166	16 4	—	—
K.—Incidental Expenses ...	295	244 11 2	50	8 10	—	—
L.—Telegrams and Telephones	271	269 11 0	1	9 0	—	—
M.—Maintenance of Children of Female Prisoners ...	26	26 0 0	—	—	—	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals ...	7,500	7,288 13 6	211	6 6	—	—
O.—Gratuities to Prisoners ...	425	378 4 0	46	16 0	—	—
P.—Contributions to Discharged Prisoners' Aid Societies	110	60 0 0	50	0 0	—	—
Q.—Manufacturing Department and Farms ...	16,500	12,833 13 11	3,666	6 1	—	—
GROSS TOTAL £	119,362	106,059 6 3	13,302	13 9	—	—
			Surplus of Gross Estimate over Expenditure. £13,302 13 9			
			Deficiency of Appropriations in Aid realized. £4,191 11 10			
Deduct :—	Estimated.	Realized.				
R.—Appropriations in Aid ...	19,800	15,608 8 2				
NET TOTAL £	99,562	90,450 18 1	Net Surplus to be surrendered. £9,111 1 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners ...	735
Actual daily average number of prisoners ...	680

- A.—The full establishment provided for was not required during the year.
- B. C. and D.—The actual number of prisoners was less than number estimated for.
- E.—Estimated as closely as possible, and coal contracts more favourable than anticipated.
- F.—Estimated as closely as possible.
- G.—The actual number of committals was less than estimated for.
- H.—Repairs were not found necessary to the extent anticipated when the Estimate was prepared.
- H.H.—It was not possible to complete this work during the year owing to the preliminary preparations occupying a longer time than was anticipated.
- J.—The number of officers transferred during the year was less than anticipated.
- K. L. N. and O.—Estimated as closely as possible.
- P.—Necessity for payments to Borstal Association did not arise during the year.
- Q.—The contracts for supplies to Public Departments during the year were less than anticipated when estimate was framed.
- R.—See note under Q.

ÉINRI Ó FRIGHIL,
Accounting Officer.

29th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. for the Year ended 31st March, 1930. *Cr.*

	Agriculture.	Other Industries.	TOTAL.		Agriculture.	Other Industries.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Stocks in hand, 1st April, 1929	507 4 10	6,524 11 7	7,031 16 5	Sales, 1929-30 ...	699 4 7	13,443 14 4	14,142 18 11
Purchases, 1929-30 ...	295 9 11	11,131 1 7	11,426 11 6	*Stocks in hand, 31st March, 1930. ...	666 9 6	6,377 6 9	7,043 16 3
Profit	562 19 4	2,165 7 11	2,728 7 3				
	£ 1,365 14 1	19,821 1 1	21,186 15 2		£ 1,365 14 1	19,821 1 1	21,186 15 2

* Viz.:—Manufactory Materials, £4 461 2s. 1d.; Manufactured Goods, £1,222 18s. 3d.; Tools, £1,359 15s. 11d.

RECONCILIATION WITH CASH ACCOUNT.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Decrease of outstanding Debts due by Manufacturing Department:—			By Decrease of outstanding Debts due to Manufacturing Department:—		
From	2,760 11 0		From	2,449 6 0	
*To	1,353 8 7		†To	1,862 19 5	
		1,407 2 5			586 6 7
To Increase of Stock		11 19 10	„ Profit		2,728 7 3
To Excess of Receipts over Payments		1,895 11 7			
		£3,314 13 10			£3,314 13 10

*Viz.:—Public Departments, £1,104 19s. 10d.; Other Persons, £248 8s. 9d.

†Viz.:—Public Departments, £1,735 15s. 0d.; Other Persons, £127 4s. 5d.

ÉINRÍ Ó FRIGHIL, *Accounting Officer.*

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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, and No. 15 of 1928, Section 13).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	34,300	33,934 17 10	365 2 2	—
B.—Travelling Expenses ...	5,342	5,263 9 3	78 10 9	—
C.—Transfer Expenses ...	100	—	100 0 0	—
D.—Incidental Expenses ...	80	72 17 11	7 2 1	—
TOTAL ...£	39,822	39,271 5 0		—
Surplus to be surrendered ...			£ 550 15 0	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received in the Dublin Metropolitan District Courts ...	1,200	1,298 11 6
Fines received by District Court Clerks (outside D.M. Area) ...	12,000	14,000 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies occurred during the year and were not immediately filled.
- B.—Estimated as closely as possible.
- C.—No transfers were carried out during the year.
- D.—Variable nature of service. The expenditure on telephones and telegrams was less than was anticipated.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions, a Writing Clerk is in receipt of a Military Service Pension of £81. One District Court Clerk received £100 from the Vote for the Office of the Minister for Justice as Assistant Immigration Officer.

EINRI Ó FRIGHIL,
Accounting Officer.

13th November, 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.

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, 1930, 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 ...	56,610	52,688 3 0	3,921	17 0	—	—
B.—Incidental Expenses ...	200	101 12 0	98	8 0	—	—
C.—Telegrams and Telephones	260	220 15 6	39	4 6	—	—
D.—Compensation to District Probate Registrars ...	144	128 15 0	15	5 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 ...£	57,966	53,439 5 6	4,526	14 6	—	—
			Surplus of Gross Estimate over Expenditure. £4,526 14 6			
Deduct :—			Deficiency of Appropriations in Aid realized. £209 11 9			
G.—Appropriations in Aid ...	3,710	3,500 8 3				
NET TOTAL ...£	54,256	49,938 17 3	Net Surplus to be surrendered. £4,317 2 9			

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	—	608	5	3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving was effected through the retirement of officers carrying high salaries and through vacancies remaining unfilled.
- B.—No claims for Damages and Expenses of Official Assignees were received, and travelling expenses were less than was anticipated.
- C.—Expenditure uncertain. Estimated as closely as possible.
- D.—A District Probate Office was closed on the death of the District Probate Registrar and the work was transferred to the Central Probate Office.
- F.—These expenses continued to be paid out of Lunacy Percentages during the year pending final decision regarding the surrender of the gross amount to the Exchequer.

EXTRA REMUNERATION (exceeding £30).

Two District Probate Registrars who are paid by fees received sums of £112 10s. 0d., and £63, respectively, in addition to compensation for loss of fees paid out of Subhead D. of this Vote. An Assistant Examiner received £50 from the Vote for Miscellaneous Expenses. The Stenographer to the Central Criminal Court received £104 7s. 6d. from the Vote for Circuit Court.

This Account includes a sum of approximately £895 in respect of staff on loan to other Departments.

EINRI Ó FRIGHIL,

Accounting Officer.

18th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
compared with the Sum Granted, for the Salaries and Expenses
of the LAND REGISTRY and of the REGISTRY OF DEEDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LAND REGISTRY.				
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	27,299	27,060 2 11	238 17 1	—
B.—Travelling Expenses ...	350	374 14 2	—	24 14 2
C.—Incidental Expenses ...	600	634 5 5	—	34 5 5
D.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922	50	16 0	49 4 0	—
REGISTRY OF DEEDS.				
E.—Salaries, Wages, and Allowances	18,828	17,894 16 2	933 3 10	—
F.—Incidental Expenses ...	125	115 16 4	9 3 8	—
G.—Transcription of Memorials	1,849	1,347 15 8	501 4 4	—
TOTAL£	49,101	47,428 6 8	1,731 12 11	58 19 7
Surplus to be surrendered ...			£1,672 13 4	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received from Land Purchase Commission, Northern Ireland, in respect of searches in the Land Registry and the Registry of Deeds ...	—	1,509 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving was effected in consequence of the death of an Examiner on 4th December, 1929.
- B.—The travelling expenses of Surveyors were greater than was anticipated. Excess sanctioned by Department of Finance minute S. 60/27/29 of 30th June, 1930.
- C.—The expenditure on postage was greater than was anticipated. Excess sanctioned by Department of Finance minute S. 60/27/29 of 30th June, 1930.
- D.—Estimate conjectural. The expenditure under this Subhead has been steadily decreasing during the past few years.

E.—The saving was effected through the resignation of a Clerical Officer; the death of a Staff Officer and the resignation of another.

F.—Estimated as closely as possible.

G.—Vacancies in the staff for this service remained unfilled during the year.

EXTRA REMUNERATION (exceeding £30).

Two copyists (30s.—2s.—55s. per week); two clerks, unestablished (30s.—32s. 6d. per week), and two messengers (27s.—1s.—31s. per week) received British Army Pensions of £88, £88 5s. 5d., £87 19s. 4d., £92 10s. 0d., £54 and £67 14s. 4d., respectively.

This Account includes a sum of approximately £247 in respect of staff on loan to other Departments.

The Accounts of other Departments include sums amounting to approximately £1,919 in respect of staff on loan to this Department.

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

17th November, 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.

SEÓIRSE MAG ORAITH,
Comptroller and Auditor-General.

CIRCUIT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries, Allowances and Expenses of CIRCUIT COURT OFFICERS, Deputy Circuit Judges and certain Local Registering Authorities; 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.
A.—Salaries, Wages, and Allowances— Original ... £67,155 Supplementary ... 983	68,138	66,886 16 11	1,251 3 1	—
B.—Travelling Expenses ...	4,400	3,403 8 10	996 11 2	—
C.—Expenses of Revision ...	220	210 0 0	10 0 0	—
D.—Incidental Expenses ...	1,060	720 4 3	339 15 9	—
E.—Telegrams and Telephones	260	313 13 0	—	53 13 0
E.E.—Compensation ...	—	78 3 6	—	78 3 6
	74,078	71,612 6 6	2,597 10 0	131 16 6
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	973	—	973 0 0	—
GROSS TOTAL :— Original ... £73,095 Supplementary ... 10	73,105	71,612 6 6	1,624 10 0	131 16 6
Deduct :— F.—Appropriations in Aid ...	Estimated. 14,060	Realized. 15,983 3 3	Surplus of Gross Estimate over Expenditure. £1,492 12 6	
NET TOTAL :— Original ... £59,035 Supplementary ... 10	59,045	55,629 3 3	Surplus of Appropriations in Aid realized. £1,923 3 3	
			Total Surplus to be surrendered. £3,415 16 9	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings chiefly due to the facts (1) that the expenditure on extra clerical assistance for Registration work was not as great as anticipated having regard to the expenditure in previous years, and (2) two County Registrars in receipt of personal salaries ceased to hold office, and their successors were appointed at reduced salaries.
- B.—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. Furthermore, a claim for a substantial sum was not received in time for payment during the financial year.
- 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 cannot be estimated with any degree of accuracy. The savings here shown are due to the expenditure on printing and postage not being as great as expected, having regard to that of previous years.
- E.—It would appear that telephone facilities in County Registrars' Offices have been utilized to a greater extent than heretofore. Excess sanctioned per Department of Finance letter P. 60/6/30, dated 8th October, 1930.
- EE.—The sum of £78 3s. 6d. represents the amount of compensation paid to plaintiff and defendant in a case in which a re-hearing was necessitated by reason of the loss of the official stenographer's original report. Department of Finance letter F. 115/79/27, dated 25th July, 1929.
- F.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
Jurors' Lists	2,000	2,651 0 8 (a)
Voters' Lists	9,500	9,382 5 7
Bankruptcy Fees	150	97 4 8 (a)
Publicans' Licences—Fees	1,650	1,650 0 0
Execution of Court Orders	750	2,164 16 4 (b)
Miscellaneous	10	37 16 0
	£14,060	£15,983 3 3

(a) These receipts cannot be accurately estimated.

(b) The considerable increase of fees here is due to the fact that since preparation of the estimate the office of Under Sheriff in Counties Kildare, Carlow and Louth has been abolished.

EXTRA REMUNERATION (exceeding £30).

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

ÉINRÍ Ó FRIGHIL,
Accounting Officer.

29th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 ...	5,363	5,180 7 5	182 12 7	—
B.—Incidental Expenses ...	70	69 4 5	15 7	—
TOTAL ...£	5,433	5,249 11 10		—
Surplus to be surrendered ... £			183 8 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) non-filling of vacancy in the post of Second Class Searcher (£67), (3) saving on Bonus, due to above vacancies (£62), (4) casual and fractional savings (£3).

B.—Casual saving.

JAMES F. MORRISSEY,
Accounting Officer.

31st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the CHARITABLE DONATIONS AND BEQUESTS OFFICE (7 & 8 Vict., c. 97, ss. 7 & 8; 30 & 31 Vict., c. 54, s. 24; and 34 & 35 Vict., c. 102).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries and Wages	3,157	3,132 11 4	24 8 8	—
B.—Law Costs	15	8 12 1	6 7 11	—
C.—Travelling and Incidental Expenses	40	26 1 9	13 18 3	—
GROSS TOTAL ...£	3,212	3,167 5 2	44 14 10	—
			Surplus of Gross Estimate over Expenditure. £44 14 10	
Deduct :—			Surplus of Appropriations in Aid realized. 14s. 2d.	
D.—Appropriations in Aid ...	Estimated. 48	Realized. 48 14 2	Total Surplus to be surrendered. £45 9 0	
NET TOTAL ...£	3,164	3,118 11 0	Estimated. Realized.	
			£	£
Extra Receipts payable to Exchequer			5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to establishment of a temporary official at a slightly lower salary.
 B.—Amount asked for was based on an estimate furnished in advance by the Solicitor to the Department.
 C.—Expenditure cannot be foreseen accurately.

EXTRA REMUNERATION (exceeding £30).

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

The Account of the Registry of Deeds includes a sum of approximately £250 in respect of the salary, etc., of an officer on loan to this Department.

27th June, 1930.

THOMAS BODKIN,

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, 1930, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LOCAL GOVERNMENT AND PUBLIC HEALTH, including Grants and other Expenses in connection with Housing, Grants to Local Authorities and Sundry Grants in Aid, and the Expenses of the Office of the Inspector of Lunatic Asylums.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	79,639	78,837 10 2	801 9 10	—
B.—Travelling, &c., of Inspectors	6,300	6,481 10 0	—	181 10 0
C.—Salaries of Auditors ...	11,121	11,008 4 4	112 15 8	—
D.—Travelling, &c., of Auditors	1,575	1,782 19 10	—	207 19 10
E.—Expenses in connection with International and other Congresses ...	391	256 15 7	134 4 5	—
F.—Inquiries ...	630	570 0 0	60 0 0	—
G.—Vaccine Lymph Supply ...	1,485	1,448 4 10	36 15 2	—
H.1.—Incidental Expenses ...	650	419 5 9	230 14 3	—
H.2.—Telegrams and Telephones	700	586 16 3	113 3 9	—
H.3.—Expenses under the Medical Practitioners Act, 1927 ...	140	72 15 0	67 5 0	—
H.4.—Expenses under the Dentists Act, 1928 ...	500	219 9 4	280 10 8	—
I.—Grant under Supreme Court of Judicature (Ireland) Act, 1907 (Grant in Aid)	1,352	1,352 0 0	—	—
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,651	24,645 0 1	5 19 11	—

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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. ...	19,346	20,678 18 2	—		1,332 18 3	
L.—Medical Treatment, &c., of School Children ...	6,000	5,477 19 5	522 0 7		—	
M.—Grants under the Education (Provision of Meals) (Ireland) Act, 1917 ...	7,300	7,263 11 3	36 5 9		—	
N.—Welfare of the Blind ...	7,450	7,820 16 1	—		370 16 1	
O.—Treatment of Tuberculosis	59,000	58,627 0 3	372 19 9		—	
P.—Treatment of Venereal Diseases ...	7,300	7,641 13 0	—		341 13 0	
HOUSING, &c., GRANTS.						
Q.—Grants to Local Authorities, &c., under Housing (Ireland) Act, 1919 ...	1,565	1,565 0 0	—		—	
R.—Grants to Municipal Authorities under Government Housing Scheme ...	5,000	2,600 0 0	2,400 0 0		—	
S.—Grants to Persons and Local Authorities building or reconstructing Dwelling Houses ...	235,010	235,010 0 0	—		—	
GROSS TOTAL	£ 477,105	474,365 12 5	5,174 4 9		2,434 17 2	
			Surplus of Gross Estimate over Expenditure. £2,739 7 7			
Deduct :—						
	Estimated.	Realized.				
T.—Appropriations in Aid ...	14,549	15,300 2 4				
			Surplus of Appropriations in Aid realized. £751 2 4			
NET TOTAL	£ 462,556	459,065 10 1				
			Total Surplus to be surrendered. £3,490 9 11			
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 ...			4,000	4,406 5 2		
Miscellaneous ...			—	46 12 9		
			£4,000	£4,452 17 11		
				2 g		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to the retirement of a General Inspector whose post was not subsequently filled; a vacancy for some months in the post of temporary Medical Inspector, and payment of salary at reduced rate to two Clerical Officers while on prolonged sick leave.
- B.—The slight excess was sanctioned by Finance minute S. 60/5/30 of 27th March, 1930.
- C.—The amount provided for the additional temporary Auditor did not fall due for payment within the year.
- D.—The original Departmental estimate was £1,700, and it was not found possible to carry on the audit of local accounts without exceeding the amount granted. The excess was sanctioned by Finance minute S. 60/5/30 of 6th February, 1930.
- E.—Delegations were not sent to the National Association for the Prevention of Tuberculosis, the Maternity and Child Welfare Conference, or the Interchange organized by the League of Nations for the study of health problems, and the anticipated increase in the amount of the subscription payable to the International Office of Public Health did not mature. The savings thus accruing were diminished by the cost of the delegations to the Housing and Town Planning Congress in Rome and the Public Works, Roads and Transport Congress in London.
- F. and G.—Expenditure was estimated as closely as practicable.
- H.1.—The saving is mainly in the provision for office travelling, advertisements, and purchase of samples. The expenditure on this Subhead is inevitably variable and fell much below that of the preceding year on which the estimate was based.
- H.2.—The greater part of the saving is in respect of telegrams, and is attributable to the exercise of strict economy in the use of this service. The saving in respect of telephones represents a small proportion of the estimated cost.
- H.3.—It was considered necessary to provide for the cost of two meetings of the Medical Registration Council, but only one was held within the period to which the grant relates.
- H.4.—The number of meetings held by the Dental Board and its Committee was considerably less than anticipated. No vacancy arose requiring the expense of an election, and no travelling expenses became payable, as the member of the Board formerly resident in the country came to live in Dublin.
- K.—The excess is mainly attributable to a greater extension of this service in Dublin City than was anticipated. (Finance sanction S. 60/5/30 of 27th March, 1930).
- 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 in operation.
- M.—Close estimate.
- N.—The excess is due to an under-estimate based on returns furnished by the approved institutions for the blind (Finance sanction S. 60/25/29 of 29th June, 1929).
- O.—Close estimate.
- P.—Excess is due to facilities for treatment having been availed of to a somewhat greater extent than was anticipated. (Finance sanction S. 60/5/30 of 7th March, 1930).
- R.—Owing to slow progress in carrying out the scheme to which the grant of £5,000 was allocated, only a proportion of this amount could be issued.

T.—Appropriations in Aid:—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' salaries to be repaid by Local Bodies	4,000	4,784	7	0
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	500	592	2	10
(c) Fees for renewal of Licences to Private Lunatic Asylums	260	356	0	0
(d) Expenses of Roads Department repayable out of the Road Fund under Section 3 (4) (c) of the Roads Act, 1920	7,100	6,871	4	11
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Registrar to the General Nursing Council and proportion of salary of Pharmacist ...	2,689	2,696	7	7
	<u>£14,549</u>	<u>£15,300</u>	<u>2</u>	<u>4</u>

This Account includes a sum of £1,494, approximately, in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include the sum of £539, approximately, in respect of staff on loan to this Department.

E. P. McCARRON,

Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
29th November, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

GENERAL REGISTER OFFICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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— Original ... £13,781 Supplementary 985	14,766	14,747 10 2	18 9 10	—
B.—Travelling Expenses— Original ... £360 Supplementary 25	385	384 18 10	1 2	—
C.—Superintendent and District Registrars ...	5,100	4,860 13 2	239 6 10	—
D.—Legal Expenses ...	10	2 3 0	7 17 0	—
E.—Incidental Expenses ...	125	108 13 9	16 6 3	—
Deduct :—	20,386	20,103 18 11	282 1 1	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	250	—	250 0 0	—
GROSS TOTAL— Original ... £19,376 Supplementary 760	20,136	20,103 18 11	32 1 1	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £32 1 1	
F.—Appropriations in Aid :— Original ... £9,000 Supplementary 750	9,750	10,450 3 6	Surplus of Appropriations in Aid realized. £700 3 6	
NET TOTAL :— Original ... £10,376 Supplementary 10	10,386	9,653 15 5	Total Surplus to be surrendered. £732 4 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual saving.

C.—The saving is due to a decline in the total number of Births, Deaths, and Marriages registered, as compared with the figure on which the estimate for Superintendent Registrars' Fees, etc., was based, and to casual savings in Registrars' Travelling Expenses.

D.—The expenditure under this Subhead depends mainly 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 saving is due mainly to a decrease in the cost of the telephone services resultant on the transfer of the office from Charlemont House to the Custom House.

F.—The Fees for Searches and Certified Copies showed an unexpected increase in the last three months of the financial year.

The Account of the Department of Local Government and Public Health includes a charge of £889 4s. 4d., being the salaries of one Junior Executive Officer and one temporary Stocktaker on loan to this Office.

E. P. McCARRON,

Registrar-General, Accounting Officer.

GENERAL REGISTER OFFICE, DUBLIN,
10th November, 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.

DUNDRUM ASYLUM.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
compared with the Sum Granted, for the Expenses of the Main-
tenance 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 ...	12,729	12,242 14 2	486 5 10	—
B.—Victualling, &c. ...	3,429	3,073 8 1	355 11 11	—
C.—Uniforms, Clothing for Patients, &c. ...	609	596 7 9	12 12 3	—
D.—Medicines, Surgical Instruments, &c. ...	40	23 3 7	16 16 5	—
E.—Escort and Conveyance of Patients ...	20	7 14 1	12 5 11	—
F.—Allowances to Patients and Gratuities on Discharge	30	15 11 3	14 8 9	—
G.—Incidental Expenses ...	215	189 15 4	25 4 8	—
H.—Telegrams and Telephones ...	150	144 14 11	5 5 1	—
I.—Farm and Garden ...	386	365 11 9	20 8 3	—
GROSS TOTAL ...£	17,608	16,659 0 11	948 19 1	—
			Surplus of Gross Estimate over Expenditure. £948 19 1	
Deduct:—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £594 10 9	
J.—Appropriations in Aid ...	3,904	3,309 9 3	Net Surplus to be surrendered. £354 8 4	
NET TOTAL ...£	13,704	13,349 11 8		

	Estimated.	Realized.
	£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...	10 0 0	8 7 6
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 vacancies in the Attendants' staff not being filled up. Arrears of employees' Health Insurance Contributions in respect of certain officers erroneously regarded as exempt, amounting to £4 6s. 0d., are charged against this Subhead.
- B.—Due to cost of rations being less than estimated, also to average number of patients being less than estimated.
- C. and D.—Due to average number of patients being less than estimated.
- E.—Due to number of transfers being less than estimated.
- F.—Amount unexpended.
- G.—Amount unexpended owing to supply of free tobacco from Customs and Excise Authorities.
- H. and I.—Amount unexpended.
- J.—Due to receipts for maintenance of Northern Ireland patients being less than estimated owing to their transfer at end of 1929, also owing to cost of rations to attendants being less than estimated.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Receipts from Attendants for rations	749	553 16 2
Receipts from Farm and Garden	595	459 6 3
Repayment from Government of Northern Ireland ...	2,560	2,296 6 10
	£3,904	£3,309 9 3

T. I. CONSIDINE,
Accounting Officer.

27th October, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

NATIONAL HEALTH INSURANCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 1929 (including certain Grants in Aid).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
CENTRAL ADMINISTRATION.						
A.—Salaries, Wages, and Allowances ...	75,780	72,919 11 9	2,860	8 3	—	—
AA.—Actuary ...	600	66 0 0	534	0 0	—	—
B.—Travelling Expenses ...	6,570	5,435 5 7	1,134	14 5	—	—
C.—Insurance Stamps—						
<i>Original</i> ... £250						
<i>Supplementary</i> 421						
	671	479 8 0	191	12 0	—	—
D.—Incidental Expenses ...	171	111 16 5	59	3 7	—	—
E.—Telegrams and Telephones	440	411 3 6	28	16 6	—	—
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1929.						
I. Statutory Contributions.						
F.1.—Medical and Sanatorium Benefits (Grants in Aid)	36,150	36,150 0 0	—	—	—	—
F.2.—Sickness, Disablement, Maternity and Additional Benefits (Grants in Aid)						
<i>Original</i> ... £176,500						
<i>Supplementary</i> 5,900						
	182,400	182,400 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 ... £36,772				
Supplementary 100				
	36,872	36,276 13 5	595 6 7	
H.1.—Losses :—				
Original ... Nil				
Supplementary £645	645	644 4 7	15 5	—
	340,534	335,129 3 3	5,404 16 9	—
Deduct :—				
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	3,660	—	3,660 0 0	—
GROSS TOTAL :—				
Original ... £333,468				
Supplementary 3,406	336,874	335,129 3 3	1,744 16 9	—
			Surplus of Gross Estimate over Expenditure. £1,744 16 9	
Deduct :—				
J.—Appropriations in Aid :—	Estimated.	Realized.		
Original ... £1,540				
Supplementary 785	2,325	1,525 6 0		
			Deficiency of Appropriations in Aid realized. £799 14 0	
NET TOTAL :—				
Original ... £331,928				
Supplementary 2,621	334,549	333,603 17 3		
			Net Surplus to be surrendered. £945 2 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3,304	4,011 10 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 changes in personnel of staff.
- AA.—Provision made for actuarial work on inquiry into a Contributory Pension Scheme not required in current year, and cost of other actuarial work less than estimated by the Actuary.
- B.—Saving due to restriction of travelling and vacancies in the outdoor staff.
- C.—The expenditure for the supply of Health Insurance Stamps was not so great as anticipated.
- D.—Expenditure not so great as anticipated.
- E.—Casual variation.

H.—The saving on Medical Certification is due to sums unclaimed and to uncashed payable orders. The expenditure on travelling and other expenses of the District Medical Referee scheme was not so great as was anticipated.

H.1.—Losses. The writing off of the sum of £624 4s. 7d., being defalcations consisting of contributions of insured persons and of the sum of £20, being imprest held by a former Assistant Inspector, was sanctioned in Department of Finance minute of the 14th November, 1929, No. S. 69/2/29. The sum of £30 11s. 11d., representing salary and travelling expenses due to this officer, has been withheld.

J.—The deficiency of Appropriations in Aid realized was due to the fact that the sum of £800, being part of the cost of administration of the Medical Certification Fund in pursuance of Section 26 (c) of the National Health Insurance Act, 1929, was inadvertently credited to Exchequer Extra Receipts and written off to the Exchequer on the 31st March, 1930, instead of being appropriated in aid of the Vote in accordance with minute of Department of Finance F. 153/22/29 of the 13th February, 1930.

EXTRA RECEIPTS.

	£	s.	d.
Recoupment of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1928	2,644	7	0
Recoupment of cost of Pension Liability for the year 1928-29 in connection with General Practitioner Treatment Scheme for British ex-Service men	176	10	0
Expenses allowed to official witnesses (officers of the National Health Insurance Commission)	3	19	3
Cost of administration for 1929 of :—			
Irish Migratory Labourers Fund		2	0
Exempt Persons Fund	61	5	6
Deposit Contributors Fund	288	17	7
Approved Societies (Officers) Guarantee Fund	18	18	0
	369	3	1
Refund of cost of Manager to Approved Society	17	10	9
Cost of Administration of Medical Certification Fund in pursuance of Section 26 (c) of National Health Insurance Act, 1929	800	0	0
TOTAL	£4,011	10	1

EXTRA REMUNERATION (exceeding £30).

An Assistant Inspector received an allowance amounting to £105 17s. 0d., for acting as Divisional Inspector from 1st April, 1929, to 24th February, 1930. He further received, on reversion to his substantive post, a special gratuity of £100 in respect of his services as Acting Divisional Inspector from 1st April, 1927, to 24th February, 1930.

This Account includes a sum of £848 16s. 5d. in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of £1,551 6s. 5d., salaries, etc., of officers on loan to this Department.

J. A. GLYNN,
Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
3rd January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930, 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 ...	12,920	12,920 0 0	—	—
D.—Grants to Public Infirmaryes ...	223	222 14 7	5 5	—
TOTAL ...£	13,298	13,297 14 7		—
Surplus to be surrendered		... £	5 5	

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
29th November, 1930.

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, 1930, 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 ...	80,309	78,185 9 6	2,123 10 6	—	
A. 2.—Travelling Expenses ...	202	177 6 0	24 14 0	—	
A. 3.—Legal Expenses ...	130	31 12 0	98 8 0	—	
A. 4.—Rent ...	166	195 8 6	—	29 8 6	
A. 5.—Incidental Expenses ...	550	350 5 5	199 14 7	—	
A. 6.—Telegrams and Telephones ...	547	480 19 11	66 0 1	—	
A. X.—Committee on Technical terms in Irish...	—	8 15 6	—	8 15 6	
INSPECTION, ORGANIZATION, Etc.					
B. 1.—Salaries ...	64,649	61,737 5 6	2,911 14 6	—	
B. 2.—Travelling and Incidental Expenses ...	19,141	19,129 2 4	11 17 8	—	
GROSS TOTAL ...£	165,694	160,296 4 8	5,435 19 4	38 4 0	
			Surplus of Gross Estimate over Expenditure. £5,397 15 4		
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £8 17 1		
C.—Appropriations in Aid ...	65	73 17 1			
NET TOTAL ...£	165,629	160,222 7 7	Total Surplus to be surrendered. £5,406 12 5		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Saving due to vacancies in staff.

A.2.—Casual variation.

A.3.—This item relates mainly to stamps for Trust Deeds in connection with National Schools. Pending new arrangements under which this work is now dealt with in the Chief State Solicitor's Office, delays occurred which resulted in an unusually small charge within the year.

A.4.—Three half-years' rent out of 28 Marlboro' Street, Dublin, fell to be paid within the year. (Excess sanctioned in Department of Finance minute, S. 60/12/3 dated 3rd April, 1930).

- A.5.—The expenditure on advertisements and other incidental services was less than anticipated.
- A.6.—The expenditure on telegrams and telephones was less than anticipated.
- A.X.—This Subhead was raised to account for the expenditure incurred in connection with the Committee entrusted with the preparation of a Vocabulary of Technical Terms in Irish. Department of Finance minute S. 101/7/27, dated 21st June, 1929.
- B.1.—Saving due to vacancies in staff of Inspectors.
- B.2.—Casual variation.
- C.—Appropriations in Aid.—£8 17s. 1d. was brought to credit as a result of recoveries of overpayments.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Contribution from Registration Council - Account in respect of Salary of Officer acting as Secretary to the Council ...	65.	65 0 0
Miscellaneous recoveries ...	—	8 17 1
	<u>£65</u>	<u>£73 17 1</u>

EXTRA REMUNERATION (exceeding £30).

From this Vote a Second Division Clerk and five Clerical Officers received amounts varying from £30 7s. 6d. to £50 19s. 1d. for overtime.

From this Vote a Shorthand Typist received £5 15s. 6d. for overtime. She also received £26 18s. 6d. from the Vote for Science and Art for typing work in connection with the publication of general literature in Irish.

From the Vote for Secondary Education two Inspectors for Technical Instruction received £38 15s. 9d. and £26 15s. 0d., respectively, for services as examiners. One of them received in addition £5 7s. 6d. from the Vote for the Civil Service Commission and the other £4 9s. 3d. from the Vote for Technical Instruction for similar services.

From the Vote for Science and Art a Junior Executive Officer received £65 for translation work. He also received £8 8s. 0d. from the Vote for Wireless Broadcasting for wireless lectures, and an allowance of £32 12s. 2d. from the Vote for Temporary Commissions for acting as Secretary to the Irish Manuscripts Commission.

This Account includes a sum of, approximately, £1,188 in respect of salaries of staff on loan to other Departments.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
1st January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930, 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 ...	59,652	59,613 14 3	38 5 9	—
A.2.—Prizes ...	150	150 0 0	—	—
A.3.—Preparatory Colleges ...	40,235	30,349 7 0	9,885 13 0	—
MODEL SCHOOLS, &c.				
B.1.—Central Model Schools ...	1,085	1,072 3 0	12 17 0	—
B.2.—Metropolitan, District, and Minor Model Schools, etc.	2,315	2,254 18 5	60 1 7	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation ...	3,179,400	3,171,722 7 8	7,677 12 4	—
C.2.—Pupil Teachers; and Travelling, etc., Expenses of Teachers, etc., attending Annual Examinations, and cost of Examinations for Candidates for Preparatory Colleges and Scholarships from Primary to Secondary Schools ...	6,100	5,534 6 6	565 13 6	—
C.3.—Expenditure in connection with special courses in Irish ...	300	589 17 5	—	289 17 5

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
C.4.—Van and Boat Services and Incidentals ...	2,900	2,025 7 11	874 12 1	—
C.5.—Free Grants of School Requisites ...	200	129 2 6	70 17 6	—
C.6.—Evening Elementary Schools ...	2,500	1,349 16 5	1,150 3 7	—
C.7.—Junior Assistant Mistresses, Workmistresses, etc. ...	235,000	234,433 19 0	566 1 0	—
C.8.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	14,023 8 9	376 11 3	—
C.9.—Equipment Grants, etc.	2,500	2,150 2 3	349 17 9	—
C.10.—Teachers' Residences ...	3,250	2,538 10 2	711 9 10	—
D.—SUPERANNUATION, ETC., OF TEACHERS (GRANTS IN AID) ...	66,906	66,906 0 0	—	—
GROSS TOTAL ...	£ 3,616,893	3,594,843 1 3	22,339 16 2	289 17 5
Deduct :—			Surplus of Gross Estimate over Expenditure. £22,049 18 9	
E.—Appropriations in Aid ...	Estimated. 6,100	Realized. 7,276 1 3	Surplus of Appropriations in Aid realized. £1,176 1 3	
NET TOTAL ...	£ 3,610,793	3,587,567 0 0	Total Surplus to be surrendered. £23,226 0 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—Casual variation.

A.3.—Apart from the general difficulty of arriving at a close estimate of the cost of this new and expanding service, the following factors operated to reduce the expenditure :—

(a) In the Estimates for 1929-30 provision was made for the maintenance of about 300 Catholic girls and about 260 Catholic boys in the Colleges. Owing to unavoidable delays in completing the building schemes at Falcarragh and Dingle (the Girls' Colleges) and to failure to secure suitable accommodation for the additional number of boys, it was only found possible to admit about 280 girls and 210 boys.

H

(b) It was found necessary to defer the re-opening of three of the four Girls' Colleges after the Summer vacation until October. This resulted in a general reduction under the various headings.

(c) More favourable tenders generally were received for the supply of foodstuffs than had been anticipated.

B.1. and B.2.—Casual variation.

C.1.—Casual variation. The expenditure under this Subhead includes £459, being grants paid to a Fosterage School.

C.2.—The saving was mainly due to the resignations of pupil-teachers (28 in number) during the year.

C.3.—The special summer courses in Irish were not held in this year, but an examination for Certificates of qualification in this subject took place in March, 1930, the expenditure on which fell as a charge on this Subhead and resulted in an excess of £289 17s. 5d. Department of Finance Minute of 8th March, 1930, S. 60/2/30.

C.4.—The number of new van and boat services coming into operation during the year was less than anticipated.

C.5.—The number of claims for these grants varies considerably from year to year. It is difficult to forecast the amount that will be required in any year.

C.6.—This service was discontinued as from 31st March, 1929, and the amount required to discharge outstanding claims was over-estimated, full particulars not being available at the time.

C.7. and C.8.—Casual variation.

C.9.—The work of supplying the schools with equipment sets for the teaching of Rural Science is proceeding steadily, but it was not found possible to complete the programme laid down for the year 1929-30.

C.10.—Non-observance of the regulations led to the withholding of the payment in a number of cases, and in others the issue of the grant was delayed pending inquiries.

E.—The number of candidates attending the Training College Entrance Examination was much smaller than in previous years.

The Fees from Preparatory College students are fixed according to the financial circumstances of the parents, and it is not possible to calculate accurately in advance the amount which will be received.

The receipts from sales of livestock, etc., were larger than estimated owing to:—

(1) Replacements in the dairy herds at two of the Colleges.

(2) A much larger return from the sale of pigs than was anticipated.

(3) More farm and garden produce available for sale, owing to the number of students being smaller than expected.

The sum of £742 10s. 11d. under the head of sundry receipts includes £453 from Civil Servants who are refunding the cost of their training as National Teachers and £248 7s. 6d. recoveries of overpayments made in previous years. The former item was not in view at the time the estimate was framed, and the latter proved more substantial than anticipated. Conscience money to the amount of £41 was received during the year.

APPROPRIATIONS IN AID.

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
Fees from Candidates for admission to Training Colleges	550	0	0	379	10	0
Fees from Preparatory College Students ...	4,800	0	0	5,106	11	8
Sales of Livestock, etc.	200	0	0	617	0	4
Refunds from Ministry of Education, Northern Ireland, in respect of training of sundry trained teachers, trained in Saorstát Training Colleges and serving in Schools in Northern Ireland	—			79	14	2
Miscellaneous Receipts :—						
Preparatory Colleges—Book Fees ...				334	14	2
Examination Fees (Candidate Junior Assistant Mistresses). ...	550	0	0	16	0	0
Sundry Receipts				742	10	11
	£6,100	0	0	£7,276	1	3

NOTES.

By authority of the Minister for Finance (S. 18/8/30 of 11th July, 1930) the sum of £14 12s. 6d., overpaid to an Evening School in respect of the session January to March, 1928, has been written off as irrecoverable. The teachers who received the money having left the Saorstát, it was found impossible to recover the amount.

MODEL SCHOOL FEES.

A proportion of the school fees received from the pupils of Model Schools is distributed among certain of the teachers of these schools, in accordance with a scheme approved by the Department of Finance.

	£	s.	d.
Surplus of fees in hands on 31st December, 1928 ...	61	3	4
Amount of fees received in respect of the year ended 31st December, 1929	1,230	4	10
	1,291	8	2
Paid to teachers in respect of the year ended 31st December, 1929	1,188	1	7
Surplus of fees in hands on the 31st December, 1929 ...	£103	0	7

EXTRA REMUNERATION (exceeding £30).

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

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
3rd January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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 1929-30.

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. Compensa- tion Stock	5 per Cent. Second National Loan	Number of Savings Certificates (15s. 6d.)
	£ s. d.	£ 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
Liss Fund* ...	—	—	151 4 4	—
	£10,214 2 1	£250 0 0	£151 4 4	1,020

* This stock is held by the Commissioners of Charitable Donations and Bequests.

SECONDARY EDUCATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for SECONDARY EDUCATION, including the TEACHERS' SALARIES GRANT, CAPITATION GRANT and INCREMENTAL 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) ...	170,000	169,715 0 0	285 0 0	—
A.2.—Laboratory Grants for Day Secondary Schools	13,800	13,886 13 0	—	86 13 0
A.3.—Grant for Irish and Bilingual Schools. ...	5,000	4,605 13 0	394 7 0	—
A.4.—Bonus for Choirs and Orchestras ...	1,000	1,000 0 0	—	—
B.—Incremental Salary Grant ...	133,000	131,120 14 3	1,879 5 9	—
C.—Examinations ...	6,000	6,465 0 8	—	465 0 8
D.—Scholarships ...	4,500	4,160 2 0	339 18 0	—
E.—Grant towards Publication of Irish Text Books ...	4,000	1,916 10 10	2,083 9 2	—
GROSS TOTAL	£ 337,300	332,869 13 9	4,981 19 11	551 13 8
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £4,430 6 3	
F.—Appropriations in Aid ...	36,500	36,681 0 8	Surplus of Appropriations in Aid realized. £181 0 8	
NET TOTAL	...£ 300,800	296,188 13 1	Total Surplus to be surrendered. £4,611 6 11	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...	...	...	750	543 19 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Casual variation.
- A.2.—Excess mainly due to the fact that the number of pupils who qualified for grants was larger than had been expected. Excess sanctioned by Department of Finance minute of 15th August, 1930, No. S. 60/23/30.
- A.3.—The number of eligible pupils was less than anticipated.
- B.—Owing to questions arising in connection with the Secondary Teachers' Superannuation Scheme, which came into force on August 1st, 1929, it was not found possible to pay before the end of the financial year the Incremental Salaries due to a number of teachers.
- C.—Excess due to the fact that the number of students who entered for examination was greater than was anticipated. Excess sanctioned in Department of Finance minute of 7th October, 1929, No. S. 60/30/29.
- D.—The saving represents the value of Scholarships relinquished through students becoming ineligible to hold them.
- E.—Owing to unavoidable delay in the appointment of additional staff it was not found possible to complete the programme of work projected.
- F.—Receipts in respect of Examination Fees were greater than was anticipated.

APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
Repayment of Advances and Examination Fees of Students, etc.				1,110	1,290	5	10
Sum payable out of Local Taxation (Customs and Excise) Duties				35,390	35,390	14	10
				£36,500	£36,681	0	8

Extra Receipts.—Amounts received by the Stationery Office from sales of Irish Text Books. (*See* Subhead E.).

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
1st January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930,
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	888 0 10	11 19 2	—
B.—Bonus and Temporary additional Remuneration of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	58,932	59,109 15 0	—	177 15
C.—Grants to Local Committees of Technical Instruction ...	41,455	40,455 10 6	999 9 6	—
D.—Miscellaneous Technical Instruction Services	6,587	6,013 17 4	573 2 8	—
E.—Annual Grants to Schools and Classes of Science and Technical Instruction :—				
Original ... £70,000				
Supplementary 8,125				
	78,125	76,732 19 6	1,392 0 6	—
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	365	338 19 10	26 0 2	—
G.—Grants to Day Trades Preparatory Schools...	5,669	5,373 7 3	276 12 9	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
H.—Examinations in Courses of Instruction conducted in Technical Schools ...	850	828 13 2	21 6 10	—
	£ 192,864	189,741 3 5	3,300 11 7	177 15 0
<i>Deduct :—</i>				
Anticipated Savings on various Subheads. (See Supplementary Estimate)	1,200	—	1,200 0 0	—
GROSS TOTAL :— Original ... £184,739 Supplementary 6,925	191,664	189,741 3 5	2,100 11 7	177 15 0
<i>Deduct :—</i>	Estimated.	Realized.		
I.—Appropriations in Aid ...	43,522	43,663 5 4	Surplus of Gross Estimate over Expenditure. £1,922 16 7	
NET TOTAL :— Original ... £141,217 Supplementary 6,925	148,142	146,077 18 1	Surplus of Appropriations in Aid realized. £141 5 4	
			Total Surplus to be surrendered. £2,064 1 11	

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—Casual variation. Excess sanctioned in Department of Finance minute S. 60/16/30 of 7th July, 1930.

C.—A portion of the normal grant payable to a Technical Instruction Committee had to be withheld owing to the non-payment of part of the local rate contribution to the Committee's scheme.

D.—Saving due to :—

(a) vacancies in the staffs of the Irish Training School of Domestic Economy and the Killarney School of Housewifery ;

(b) the cost of board in the two Training Schools was less than anticipated ;

(c) no expenditure was necessary out of the provision (£100) for Arts and Crafts and Industrial Exhibitions.

E.—Variation was due to the fact that in the case of certain classes materials for a close estimate were not available, and also that owing to difficulties which arose in dealing with the claims in respect of some of these classes the grants could not be paid within the year.

F.—Casual variation.

G.—Saving due to a reduction which could not have been foreseen in the grants to two of the Schools.

H.—Casual variation.

I.—There was an increase in the number of candidates presenting themselves for Technical School Examinations, and consequently in the amount of fees. It was also decided, subsequently to the preparation of the Estimates, to charge fees for an examination for qualifications in Irish. There was a temporary decrease in the number of students at the Killarney School of Housewifery which was necessitated by a vacancy in the teaching staff.

APPROPRIATIONS IN AID.				Estimated.	Realized.		
				£	£	s.	d.
Fees of Candidates for Examinations	...	...	...	500	679	18	6
Fees of Pupils at Irish Training School of Domestic Economy (£680) and at Killarney School of Housewifery (£150)	...	...	...	830	794	0	0
Receipts from Church Temporalities Fund	...			42,000	42,000	0	0
Receipts in respect of service of Commercial Teacher				182	182	0	0
Miscellaneous Receipts	...	...	...	10	7	6	10
				<u>£43,522</u>	<u>£43,663</u>	<u>5</u>	<u>4</u>

EXTRA RECEIPTS.—The sum of £6 was received as a result of the sale of sets of wood-carving tools for which the Department had no immediate or prospective use, Department of Finance minute dated 26th November, 1929, S. 24/14/24.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
1st January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930,
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 ...	24,596	23,188 14 7	1,407	5 5	—	—
A.2.—Travelling Expenses ...	117	78 13 0	38	7 0	—	—
A.3.—Incidental Expenses ...	150	131 12 6	18	7 6	—	—
A.4.—Telegrams and Telephones ...	160	146 5 11	13	14 1	—	—
NATIONAL MUSEUM.						
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—	—	—
A.6.—Fittings, Materials, etc.	200	174 9 0	25	11 0	—	—
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	350 1 4	—	—	—	1 4
A.9.—Scholarships, Prizes, etc.	356	357 15 11	—	—	—	1 15 11
TOTAL FOR INSTITUTIONS OF SCIENCE AND ART ...£	29,529	28,027 12 3	1,503	5 0	—	1 17 3

Services.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.1.—Publications and Plays in Irish (Grant in Aid)	2,400	2,400 0 0	—	—
B.2.—An Comhar Drámíochta (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Preparation of Records of Irish Speech (Grant in Aid) ...	500	500 0 0	—	—
C.1.—Cork School of Music (Grant in Aid)— Original ... Nil. Supplementary £300	300	300 0 0	—	—
...£	33,729	32,227 12 3	1,503 5 0	1 17 3
Deduct :— Anticipated Savings on various Subheads. (See Supplementary Estimate)	290	—	290 0 0	—
GROSS TOTAL :— Original ... £33,429 Supplementary 10	33,439	32,227 12 3	1,213 5 0	1 17 3
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,211 7 9	
Deduct :— D.—Appropriations in Aid ...	570	485 17 4	Deficiency of Appropriations in Aid realized. £84 2 8	
NET TOTAL :— Original ... £32,859 Supplementary 10	32,869	31,741 14 11	Net Surplus to be surrendered. £1,127 5 1	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer ...	...	...	—	306 3 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to vacancies in staff of the Science and Art Institutions.
- A.2.—Officers of the National Library and School of Art were not required to travel to the extent anticipated.
- A.3.—Owing to vacancies on staff the supply of uniforms was less than usual.
- A.4.—Casual saving.
- A.6.—The accounts for certain supplies to the National Museum workshops were not received in time to be discharged within the year.

- A.8.—Casual variation. Sanction for the excess is contained in Department of Finance minute of 7th July, 1930, S. 60/15/30.
- A.9.—Casual variation. Sanction for the excess is contained in Department of Finance minute of 7th July, 1930, S. 60/15/30.
- C.1.—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.135/44/29 of 9th December, 1930).
- D.—There was a considerable falling off in the number of students attending the School of Art during the year.

APPROPRIATIONS IN AID.

		Estimated.	Realized.		
		£	£	s.	d.
Fees for Tuition in School of Art	...	550	464	1	3
Sundry Receipts	...	20	21	16	1
		£570	£485	17	4

EXTRA RECEIPTS:—Amount received by the Stationery Office from sales of Publications in Irish (See Subhead B.1).

EXTRA REMUNERATION (exceeding £30).

From this Vote an Assistant in the National Museum received £31 17s. 6d. for Sunday Duty and five Unestablished Attendants received amounts varying from £34 0s. 4d. to £36 9s. 1d. for Sunday and Night Duty.

From the Vote for Technical Instruction the Headmaster, School of Art, received £25 17s. 0d. for acting as Examiner at Technical School Examinations. He also received £38 7s. 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 £34 18s. 0d. for acting as Examiner at Technical School Examinations. He also received £72 9s. 0d. from the Vote for Secondary Education for acting as Examiner at Secondary School Examinations.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
1st January, 1931.

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., 1929-30.

	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, 1929	1,276 14 1	123 16 6	3,337 10 1
Grants in Aid, 1929-30 ...	1,000 0 0	2,600 0 0	2,400 0 0
	2,276 14 1	2,723 16 6	5,737 10 1
Expenditure, 1929-30 ...	1,257 19 2	2,648 15 4	3,868 6 7
Balances on 31st March, 1930 ...£	1,018 14 11	75 1 2	1,869 3 6

STATEMENT OF SECURITIES held on 31st March, 1930, 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, 1930, compared with the Sum Granted, for the Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (Children Act, 1908; No. 17 of 1926; and 24 of 1929).

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 :—				
<i>Original</i> ... £3,137				
<i>Supplementary</i> 99				
	3,236	3,230 1 10	5 18 2	—
B.—Travelling Expenses :—				
<i>Original</i> ... £280				
<i>Less Supplementary</i> 80				
	200	150 17 3	49 2 9	—
C.—Incidental Expenses ...	133	100 17 11	32 2 1	—
MAINTENANCE GRANTS.				
D.—Maintenance of Youthful Offenders in Reformatories :—				
<i>Original</i> ... £2,365				
<i>Supplementary</i> 220				
	2,585	2,581 11 4	3 8 8	—
E.—Maintenance in Industrial Schools :—				
<i>Original</i> ... £114,857				
<i>Supplementary</i> 1,317				
	116,174	116,156 7 1	17 12 11	—
F.—Places of Detention ...	534	555 2 5	—	21 2 5
GROSS TOTAL :—				
<i>Original</i> ... £121,306				
<i>Supplementary</i> 1,556				
	122,862	122,774 17 10	108 4 7	21 2 5
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
G.—Appropriations in Aid :—			£87 2 2	
<i>Original</i> ... £4,200				
<i>Supplementary</i> 846				
	5,046	5,055 4 11	Surplus of Appropriations in Aid realized.	
			£9 4 11	
NET TOTAL :—			Total Surplus to be surrendered.	
<i>Original</i> ... £117,106			£96 7 1	
<i>Supplementary</i> 710				
	£ 117,816	117,719 12 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Casual variation.

B.—The absence on sick leave of the Inspector during part of the year contributed to the savings.

C., D., and E.—Casual variation.

F.—The average daily number in detention was seven as against an estimate of six. The excess was sanctioned by Department of Finance minute dated 15th October, 1930, S. 60/28/30.

G.—The amount of parental money collected was larger than was anticipated.

EXTRA REMUNERATION (exceeding £30).

The two Collectors of parental money, Dublin, received pensions of £75 and £58 0s. 8d. 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),
1st January, 1931.

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, 1930, 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 ...	2,674	2,642 10 9	31 9 3	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	161 4 1	—	11 4 1
D.—Incidental Expenses ...	325	228 0 1	96 19 11	—
TOTAL ...	4,149	4,031 14 11	128 9 2	11 4 1
Surplus to be surrendered ...			£117 5 1	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	13	2 19 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due principally to the employment of an Attendant at the minimum of the scale.
- C.—Unanticipated visit to London for the purpose of inspecting an item subsequently acquired for the Gallery.
- D.—Cannot be accurately estimated.

THOMAS BODKIN,
Director and Accounting Officer.

NATIONAL GALLERY,
24th October, 1930.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1928-29 ...	...	94	19 6
Grant in Aid, 1929-30 ...	...	1,000	0 0
		1,094	19 6
Expended, 1929-30 ...	...	1,011	11 0
Balance to 1930-31 ...	...	£83	8 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, 1930, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR 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 ...	111,637	110,476 18 2	1,160	1 10	—	—
B.—Travelling Expenses ...	10,935	10,377 11 1	557	8 11	—	—
C.—Incidental Expenses ...	350	300 9 9	49	10 3	—	—
D.—Telegrams and Telephones	1,475	1,199 11 6	275	8 6	—	—
RESEARCH WORK.						
E.1.—Technical and Advisory Work in Agriculture ...	6,480	6,642 19 9	—	—	162	19 9
E.2.—Veterinary Research ...	1,942	980 1 3	961	18 9	—	—
E.3.—Subscriptions, etc., to International and other Research Organizations	1,437	1,294 12 11	142	7 1	—	—
E.4.—Special Investigations, Inquiries and Reports ...	1,185	932 9 2	252	10 10	—	—
AGRICULTURAL EDUCATION AND DEVELOPMENT.						
F.1.—Agricultural Schools and Farms ...	31,701	32,645 8 4	—	—	944	8 4
F.2.—Grants to Private Agricultural Schools, etc. ...	12,629	12,346 6 8	282	13 4	—	—
F.3.—Veterinary College ...	5,397	5,484 1 9	—	—	87	1 9
F.4.—Scholarships in Agriculture, etc. ...	1,219	1,120 5 10	98	14 2	—	—
F.5.—University College, Dublin: Faculty of General Agriculture ...	22,250	20,938 0 4	1,311	19 8	—	—
F.6.—University College, Cork: Faculty of Dairy Science	36,000	31,202 14 10	4,797	5 2	—	—
G.1.—Improvement of Flax-Growing ...	1,224	1,216 8 1	7	11 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
G.2.—Improvement of Milk Production ...	35,035	24,225 14 6	10,809	5 6	—	—
G.3.—Improvement of Live Stock ...	9,600	9,212 13 11	387	6 1	—	—
H.1.—County Committees of Agriculture (General Grants) ...	46,500	46,050 0 0	450	0 0	—	—
H.2.—County Committees of Agriculture (Special Grants) ...	33,285	33,288 11 7	—	—	3	11 7
I.—Special Agricultural, etc., Schemes in Congested Districts ...	36,948	34,505 14 2	2,442	5 10	—	—
J.—National Stud ...	5	—	5	0 0	—	—
K.1.—Agricultural Societies and Shows ...	1,406	1,483 1 11	—	—	77	1 11
K.2.—Contribution to Irish Agricultural Organization Society (Grant in Aid) ...	8,500	8,500 0 0	—	—	—	—
L.—Botanic Gardens ...	9,149	8,838 4 3	310	15 9	—	—
M.1.—Miscellaneous Work ...	5,971	5,230 4 0	740	16 0	—	—
M.2.—Fees for Reports on Agricultural Conditions ...	740	721 5 0	18	15 0	—	—
M.3.—Printing of Special Departmental Publications	1,430	1,733 6 3	—	—	303	6 3
M.4.—Loans for Agricultural Purposes ...	35,900	34,565 1 7	1,334	18 5	—	—
M.5.—Loans to Co-operative Creamery Societies ...	4,000	3,492 0 0	508	0 0	—	—
M.6.—Purchase of Creameries, etc.— Original ... £35,000 Supplementary 60,000	95,000	88,343 9 8	6,656	10 4	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.						
N.1.—Diseases of Animals Acts	9,960	9,388 10 9	571	9 3	—	—
N.2.—Bovine Tuberculosis Order, 1926 ...	4,800	8,235 6 4	—	—	3,435	16 4
N.3.—Horse Breeding Act, 1918	300	262 11 1	37	8 11	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
N.4.—Live Stock Breeding Act, 1925 ...	3,760	3,514 0 6	245 19 6	—
O.1.—Agricultural Produce (Eggs) Act, 1924, etc. ...	6,341	6,466 17 2	—	125 17 2
O.2.—Dairy Produce Act, 1924, etc. ...	16,817	16,818 15 9	—	1 15 9
O.3.—Destructive Insects and Pests Acts, etc. ...	7,033	6,078 18 8	954 1 4	—
O.4.—Weeds and Seeds Act ...	850	832 1 3	17 18 9	—
O.5.—Sale of Food and Drugs Act, etc. ...	683	625 9 7	57 10 5	—
O.6.—Fertilisers and Feeding Stuffs Acts ...	10	1 18 6	8 1 6	—
<i>Deduct :—</i>	£ 619,884	589,571 15 10	35,453 13 0	5,141 8 10
Anticipated Savings on various Subheads. (See Supplementary Estimate)	10,700	—	10,700 0 0	—
<i>GROSS TOTAL :—</i>				
Original ... £559,884 Supplementary 49,300	609,184	589,571 15 10	24,753 13 0	5,141 8 10
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £19,612 4 2	
P.—Appropriations in Aid— Original ... £151,410 Supplementary 3,000	154,410	159,546 12 0	Surplus of Appropriations in Aid realized. £5,136 12 0	
<i>NET TOTAL :—</i>			Total Surplus to be surrendered. £24,748 16 2	
Original £408,474 Supplementary 46,300	£ 454,774	430,025 3 10		

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	30,000	43,619 10 2
		1 2

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to changes in staff caused by deaths, resignations, etc.
- B.—Saving was mainly due to the increased efforts made to reduce the amount of travelling done to the minimum consistent with efficiency.
- C.—Expenditure on carriage of parcels, office incidentals, etc., and on papers and periodicals for official use, was less than expected. Reduced provision is now made for these items.
- D.—Saving was mainly on telegrams, the cost of which it is difficult to estimate.
- E.1.—The excess expenditure was mainly due to the purchase of Abavit Powder for the prevention of smut in barley, and to the necessity for overtime in the Seed Testing and Economic Botany Division. Excess sanctioned in Finance minute S. 60/33/29 of 13th November, 1930.
- E.2.—The vacancy for Assistant Director could not be filled owing to lack of suitable candidates.
- E.3.—Savings due to non-payment of the proposed additional voluntary subscription to the International Institute of Agriculture; inability of a delegate to attend meeting of the International Dairying Federation; unanticipated payment of a delegate's expenses by the Imperial Bureau of Mycology; and the fact that witnesses from the Department were not required by the Imperial Economic Committee during the year.
- E.4.—Owing to the protracted dispute between the Irish Sugar Manufacturing Company and the growers it was too late when agreement was reached to give full effect to the proposals relating to experiments with the 1929 Sugar Beet crop.
- F.1.—Additional Live Stock had to be purchased. Expenditure on "Seeds, Manures, and Feeding Stuffs" was greater than estimated. A worn out motor car had to be replaced. A Clerical Assistant not provided for was employed for the greater part of the year. The provision for casual labour at one farm was inadequate, and increased provision is now made. Excess approved in Finance minute S. 60/33/29 of 3rd December, 1930.
- F.2.—The expenditure cannot be estimated with any greater degree of accuracy owing to fluctuations in the number of pupils and in the number of County Scholarships.
- F.3.—The payment of gratuities to three Professors in respect of additional duties caused the excess. Excess sanctioned in Finance minute S. 60/33/29 of 11th October, 1930.
- F.4.—One Scholarship was not filled and another was filled for only part of the year.
- F.5.—As the Faculty was not in full working order a saving of £1,000 was effected on the Annual Grant. The whole of the Capital provision was not required as certain items of expenditure, for which provision was made, matured for payment earlier than expected and were discharged towards the end of the previous financial year.
- F.6.—The building of the Dairy Institute and Creamery did not progress as rapidly as anticipated owing to labour disputes.
- G.2.—A saving of £244 on salaries, etc., was mainly due to delay in filling vacancies. The reorganization of a number of Cow-Testing Associations, withdrawal of recognition from others whose work was not up to standard, and the tightening up of the conditions on which grants are made, resulted in savings of £8,173 on Grants to Associations and £2,191 on Allowances to Supervisors.
- G.3.—Owing to the difficulty of obtaining suitable animals the full provision for premiums to stallions and for carriage of premium bulls, etc., was not needed. By amalgamating the inspections of progeny of Irish Draught Mares with other inspections a saving was effected. The Minister for Finance sanctioned £117 12s. 10d. additional expenditure on the purchase of Stock Pigs (Finance minute S. 91/7/29 of 26th August, 1930).
- H.1.—Balances of previous years' grants were not needed by the County Committee of Agriculture concerned.

- H.2.—Recoupments in respect of the salaries and bonus, etc., of the staffs of County Committees of Agriculture exceeded the amount provided by £567 6s. 9d., but there were savings of £100 15s. 2d. on Winter Agricultural, etc., Classes and £463 on Temporary Live Stock Schemes. Covering sanction was obtained for the excess expenditure of £3 11s. 7d. incurred on the Subhead (Finance minute S. 60/33/29 of 19th November, 1930).
- I.—A saving of £370 on salaries, etc., was mainly due to a vacancy for an Assistant Agricultural Overseer and to the appointment of an officer at the minimum of the scale in replacement of another Assistant on the maximum of his scale. No catch crop Demonstration Plots were laid down (saving £228). Rams could not be imported (saving £1,221). Bulls were obtainable at more favourable prices than anticipated (saving £469), and the full numbers of available premiums for bulls and boars were not taken up (saving £278). Expenditure on the purchase of fencing materials was £217 more than the sum provided.
- K.—The excess was caused by expenditure on the construction of a Show Stand for the Department's Educational Exhibit and the cost of additional printing for the exhibit. Covering sanction for the excess is contained in Finance minute S. 60/33/29 of 6th November, 1930.
- L.—Savings mainly due to vacancy for a Plant Collector and Clerk for part of the year; to the fact that the Keeper was unable to travel as much as expected; to the required quantities of peat, loam, etc., being unobtainable owing to weather conditions; and to the inability of nurserymen, etc., to complete orders for plants, etc.
- M.1.—The cost of exhibiting Saorstát Agricultural Products in Great Britain was reduced owing to more favourable arrangements for obtaining butter for display at Exhibitions and Fairs. Advertising and Publicity in connection with the Agricultural Produce (Eggs) Act, 1924, and the Dairy Produce Act, 1924, was restricted.
- M.2.—Some reports were not furnished.
- M.3.—The printing of Volume V of the Irish Draught Horse Book could not be proceeded with (saving £100). The printing of new and existing leaflets was more extensive than in previous years and involved the expenditure of £408 19s. 0d. additional. The excess expenditure on the Subhead was sanctioned in Finance minute S. 60/33/29 of 4th September, 1930.
- M.4.—The demand for loans for the purchase of Agricultural Implements and Spraying Machines fell off (saving £3,467). Reduced provision is now made for these loans. A saving of £2,000 was taken account of in the Supplementary Estimate, but it was found necessary to make additional advances for the purchase of bulls (£2,085) and stallions (£196). The additional expenditure was sanctioned by Department of Finance (S. 91/1/28 of 2nd April and 4th September, 1930).
- M.5.—Some small balances of approved advances were not issued as the necessary conditions as to provision of share capital were not complied with.
- M.6.—A close estimate in the circumstances. Expenditure includes a fee of £7,250 and £3,000 in respect of out-of-pocket expenses paid with the authority of the Minister for Finance to a firm of Solicitors for legal work extending over several years in connection with creamery reorganization (Finance minute F. 55/5/30 of 27th March, 1930).
- N.1.—It was not necessary to employ Ship Inspectors at a few ports to the extent anticipated. Claims for compensation to owners of animals slaughtered on account of Swine Fever amounted to less than expected. Renewals of uniforms and overalls were unnecessary in certain cases.
- N.2.—The excess was partly due to the increase in the number of animals slaughtered and partly to the fact that claims from Local Authorities which were in arrears at the close of 1928-29 were in many cases cleared off this year. Excess was sanctioned in Finance minute S. 90/1/25 of 31st March, 1930.

N.3.—Temporary Inspectors were not employed to the extent anticipated.

N.4.—The Consultative Council held only one meeting, whereas three were provided for. Inspections cost £160 less than provided. This was as close an estimate as could be made.

O.1.—Two additional Temporary Inspectors were employed for the greater part of the year. Owing to the more intensive system of inspection at ports and border stations the cost of labour for handling cases of eggs was greater than expected. There was a saving on travelling expenses. Excess expenditure on the Subhead was approved in Finance minute S. 60/33/29 of 3rd November, 1930.

O.2.—The principal savings were £440 on salaries, etc., on account of vacancies in staff; £50 on Arbitrators, as no arbitration cases arose; £70 owing to fewer Surprise Butter Inspections; £158 on training of Butter-makers, as the number who qualified for training was smaller than expected; £68 due to the Consultative Council holding only one meeting; £80 on special experiments as the proposed experiments could not be carried out owing to pressure of other duties. Expenditure of £150 additional on Laboratory Equipment was sanctioned in Finance minute S. 90/3/25 of 5th July, 1929. Expenditure on travelling and on casual labour at ports exceeded the estimate by £648 and £67 respectively. Additional work was responsible for this extra expenditure. Department of Finance minute S. 90/4/28 of 4th October, 1930, sanctioned the £1 15s. 9d. excess expenditure on the Subhead.

O.3.—Savings on salaries and on travelling expenses were mainly due to delay in filling vacancies in the staff. A saving on Special Experiments was due to the fact that the seed stocks available for purchase were not thought sufficiently promising.

O.5.—The amount expended on the purchase of samples was less than expected.

O.6.—This is a token provision to meet possible outlay on the purchase of equipment.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from Seed Testing Fees, sale of pure line seed, etc.	E.1.	1,500	1,670 11 0
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	450	488 8 4
Receipts from Students' fees, sale of live stock, farm produce, rents, etc., viz. :—	F.1		
Albert Agricultural College ...		860	859 7 2
Athenry Agricultural Station ...		5,000	6,007 3 10
Ballyhaise Agricultural Station ...		3,200	4,570 3 3
Chantilly Stud Farm ...		250	290 4 3
Clonakilty Agricultural Station ...		3,500	3,736 16 7
Munster Institute		3,800	3,847 7 1
		18,610	
	Original ...	16,610	
	Supplementary	2,000	
Receipts from Students, and other fees : Veterinary College	F.3.	800	1,064 1 6
Receipts from sale of produce of flax experimental plots	G.1.	50	33 14 5

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Receipts from sale of dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	2,000	1,820 14 5
Receipts from sale of half-bred colts, sale and leasing of bulls, etc. ...	G.3.	1,200	1,056 10 0
Receipts from sale of seeds, manure, live stock, etc. ...	I.	4,750	4,449 11 10
Receipts from sale of fencing materials including fencing loans ...	I.	900	1,019 4 10
Receipts from sale of Saorstát agricultural products at Exhibitions and Fairs ...	M.1. (D)	800	422 15 7
Repayments of Agricultural Loans (excluding fencing loans) ...	M.4.	—	—
		<i>Original ... £33,000</i>	
		<i>Supplementary 1,000</i>	
Repayments of Loans advanced to Co-operative Creamery Societies ...	M.5.	34,000	35,106 6 3
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3.	10,000	10,142 10 9
Live Stock Breeding Act, 1925—Receipts from Licences, etc. ...	N.4.	1,000	1,173 19 6
Agricultural Produce (Eggs) Act, 1924—Receipts from Fees, etc. ...	N.4.	3,000	4,350 15 3
Agricultural Produce (Eggs) Act, 1924—Receipts from Fees, etc. ...	O.1.	7,500	7,358 19 9
Dairy Produce Act, 1924—Receipts from Fees for Registration, etc. ...	O.2.	8,500	10,205 7 1
Receipts from fees for inspection of potatoes, etc. ...	O.3.	200	305 11 3
Miscellaneous Receipts ...	—	500	916 8 1
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
Total ...		£154,410	£159,546 12 0

An exceptional number of deposits in respect of Seed Testing Fees were received within the year, and sales of pure line seeds realized more than expected (Subhead E.1).

Receipts from the Sale of Live Stock from the Department's Farms (Subhead F.1) were more than expected.

There was a considerable increase in the number of students at the Veterinary College and a corresponding increase in the total amount of the fees received (Subhead F.3). There was also an increase in the receipts from the clinique.

In view of the reduction in the number of Cow-Testing Associations fewer cows were offered for inspection and receipts by way of inspection fees were proportionately lessened. (Subhead G.2).

Receipts from the sale of half-bred colts (Subhead G.3) were lower than estimated owing to the smaller number of colts for sale.

Restrictions on the importation of Live Stock prevented the Department from obtaining rams for sale. Receipts from the sale of fencing materials were more than expected (Subhead I).

The shortage in receipts from the sale of Agricultural Products at Exhibitions and Fairs (Subhead M.1 (D)) was mainly due to the fact that anticipated receipts from the sale of butter were not realized owing to the new arrangements made for the display of this article, which made it unnecessary for the Department to purchase butter.

Receipts from Licences, etc., under the Live Stock Breeding Act, 1925 (Subhead N.4) exceeded the estimate. The introduction of a special inspection fee for the examination of bulls over the prescribed age contributed to the extra receipts.

The additional receipts are accounted for by the increase in the exports of butter and larger sales of confiscated butter (Subhead O.2).

Miscellaneous Receipts include £587 15s. 6d. contributions received in 1929-30 towards the cost of the Irish Free State exhibit in the Trade Section of the World's Poultry Congress. These receipts are included in the estimate of receipts for 1930-31.

Extra Receipts payable to the Exchequer. These consist of:—

(a) Receipts in connection with the disposal of creamery properties, viz.:—

	£	s.	d.
For transferred creameries and milk supplies	16,693	7	9
Sales of Machinery	2,575	19	4
Sales of Buildings, etc.	1,000	0	0
Profit on the working of a creamery	278	2	8

(b) Repayments of loans advanced to Agricultural Credit Societies, viz.:—

Advances repaid	22,110	15	6
Interest	859	16	10

A sum of £1 8s. 1d. was received from the Agricultural Credit Corporation in respect of the pension liability of an officer taken over from the Department.

EXTRA REMUNERATION (exceeding £30).

One Officer received an allowance of £300 from the Vote for the Tariff Commission for acting as Tariff Commissioner.

A Junior Executive Officer received £56 14s. 0d. fees from the Vote for Wireless Broadcasting.

Two Clerical Officers received £50 each for acting alternately as Clerks in Waiting at their residences, and another received £37 8s. 5d. in overtime.

A part-time Ship Inspector received £64 15s. 8d. as Auxiliary Postman.

A Ship Inspector received £60 from the Department of Industry and Commerce for clerical work.

A Professor at the Veterinary College received the sum of £50 for extra duties.

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

One officer received £96 and another £82 army pay as members of the Reserve of Officers.

One officer on loan to the Department of External Affairs received an allowance of £105 9s. 11d. from the Vote for that Department.

Two officers received allowances at the rate of £100 each per annum and another at the rate of £50 per annum from the Condensed Milk Company of Ireland (1928), Limited, for services rendered to the Company.

This Account includes £244 10s. 1d. salary, etc., in respect of an officer on loan to another Department. It also includes £831 14s. 0d. salary, etc., which is recoverable from the Condensed Milk Company of Ireland (1928), Limited, in respect of services rendered to the Company by the Department's officers.

The Account of the Ordnance Survey Vote includes £13 9s. 0d. salary, etc., in respect of an officer loaned to this Department.

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

Reference.	Date.	Amount.	
S. 90/8/28 ...	9th July, 1928	24 6 10	Fees due for the year 1926 under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924.
S. 90/20/26 ...	10th July, 1929	6 0 0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
Do. ...	do.	8 0 0	do.
Do. ...	do.	8 0 0	do.
Do. ...	do.	8 0 0	do.
Do. ...	do.	8 0 0	do.
Do. ...	do.	8 0 0	do.
Do. ...	28th October, 1929	8 0 0	do.
Do. ...	do.	8 0 0	do.
Do. ...	do.	6 0 0	do.
Do. ...	do.	6 0 0	do.
Do. ...	do.	5 6 8	Balance due for a boar sold.
Do. ...	do.	2 8 0	do.
S. 90/18/29 ...	12th December, 1929	46 2 1	Fees due for the years 1927 and 1928 under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924.
S. 91/3/30 ...	16th April, 1930	6 0 0	Balance due in respect of a bull sold in Congested Districts on special reduced terms.
Do. ...	do.	6 0 0	do.

Reference.	Date.	Amount.	
		£ s. d.	
S. 90/2/30 ...	17th April, 1930	18 1 10	Balance due on a loan advanced for the purchase of a bull.
S. 90/16/29 ...	24th April, 1930	39 6 6	do.

F. J. MEYRICK,
Accounting Officer.

29th November, 1930.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

STATEMENT OF LOAN SECURITIES and Amounts repayable to
the Department under Agreements, &c., on 31st March, 1930,
(capital amounts only.)

	£	s.	d.
For the purchase of Agricultural Implements, Repairs, etc., of Corn Mills	34,311	9	3
For the purchase of Bulls	29,424	13	1
For the purchase of Stallions	3,200	1	4
For the erection of Fencing	1,350	3	9
For Fruit Growing	45	12	0
Loans to Co-operative Creamery Societies	48,255	19	6
Loans to Agricultural Credit Societies	(a) 54,589	19	11
Sundry purchases of Bulls under Special Scheme for Congested Districts (maximum sum payable)	(b) 15,346	10	0
Transferred milk supplies and sales of creamery properties	(a) 92,957	5	7
Cavan Central Co-operative Dairy and Agricultural Society, Ltd., Twenty-five fully paid £1 shares	25	0	0
Miscellaneous	240	0	0
	£279,746	14	5

(a) Repayments are treated as Exchequer Extra Receipts.

(b) Reducible, if certain conditions are complied with, to £5,012 10s. 0d.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended 31st March, 1930.

RECEIPTS.				AMOUNT.				PAYMENTS.				AMOUNT.			
				£ s. d.								£ s. d.			
Balance on 1st April, 1929	...	...	...	1,523	1	1		Recoupments to Local Authorities (57 & 58 Vict. c. 57, s. 72)	26,537	8	1				
Assessments on Local Authorities (57 & 58 Vict. c. 57, s. 71)	...	...	...	22,863	13	11		Miscellaneous Expenses	...	...	...	18	0	8	
Proportion of Fines	...	...	...	225	0	3									
Transfer from Oireachtas Vote 52, (Subhead N.2) in respect of part compensation for slaughter of tuberculous cattle	...	...	...	2,773	9	10		Balance on 31st March, 1930	...	...	...	829	16	4	
TOTAL	...	...	...	£27,385	5	1		TOTAL	...	...	...	£27,385	5	1	

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	8,233	7,572 7 10	660 12 2	—
B.—Travelling Expenses ...	1,200	679 8 3	520 11 9	—
C.1.—Acquisition of Land (Grant in Aid) ...	7,000	7,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. ...	43,000	42,074 2 1	925 17 11	—
D.—Advances for Afforestation Purposes ...	300	95 7 6	204 12 6	—
E.—Forestry Education ...	150	27 10 5	122 9 7	—
F.—Agency and Advisory Services ...	10	—	10 0 0	—
G.—Incidental Expenses ...	160	99 0 1	60 19 11	—
GROSS TOTAL ...£	60,053	57,547 16 2	2,505 3 10	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £2,505 3 10	
H.—Appropriations in Aid ...	Estimated. 3,250	Realized. 3,859 8 1	Surplus of Appropriations in Aid realized. £609 8 1	
NET TOTAL ...£	56,803	53,688 8 1	Total Surplus to be surrendered. £3,114 11 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving mainly due to delay in appointing the additional staff sanctioned in connection with the Forestry Act, 1928.

B.—Travelling expenses were curtailed owing to the delay in bringing the above-mentioned Act into operation.

C.2.—Savings of £1,141 accrued on Maintenance and £257 on Foresters' and Caretakers' wages, but Cultural Operations cost £472 more than expected. Having regard to the uncertainty as to when possession of lands acquired for planting would be secured, weather conditions, and other factors, the estimate was as close as it could be made.

D.—No new Tree Nursery Schemes were initiated by local authorities nor were any grants made to private planters during the year.

E.—Saving mainly due to the fact that the contemplated short course of instruction for Foresters could not be arranged.

F.—No calls for expenditure arose during the year.

G.—The necessity for advertising was not as great as was anticipated.

H.—Appropriations in Aid.—Receipts were estimated as closely as was possible in view of the variety of conditions.

F. J. MEYRICK,

Accounting Officer.

29th November, 1930.

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 1929-30.

				£	s.	d.
Balance on 1st April, 1929	...	...	...	7,044	12	5
Grant in Aid, 1929-30	...	...	...	7,000	0	0
				14,044	12	5
Expenditure, 1929-30	...	...	...	8,890	15	1
Balance on 31st March, 1930	...	...	...	£5,153	17	4

FISHERIES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR LANDS AND 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 ...	£ 25,937	£ s. d. 24,612 1 8	£ s. d. 1,324 18 4	£ s. d. —
B.—Travelling Expenses ...	2,070	1,844 13 8	225 6 4	—
C.—Incidental Expenses ...	250	187 0 0	63 0 0	—
D.—Telegrams and Telephones	250	206 9 2	43 10 10	—
E.—Fishery Services ...	18,330	15,450 9 6	2,879 10 6	—
F.—Rural Industries ...	22,400	15,395 7 2	7,004 12 10	—
G.—Sea Fishery Protection Service ...	8,000	10,484 12 3	—	2,484 12 3
H.—Contribution to the International Council for the Study of the Sea	350	621 4 9	—	271 4 9
J.—Losses ...	—	13 13 2	—	13 13 2
GROSS TOTAL ...£	77,587	68,815 11 4	11,540 18 10	2,769 10 2
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure, £8,771 8 8	
I.—Appropriations in Aid ...	34,690	26,697 15 3	Deficiency of Appropriation in Aid realized, £7,992 4 9	
NET TOTAL ...£	42,897	42,117 16 1	Net Surplus to be surrendered, £779 3 11	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	187 9 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—In view of pending developments, a vacancy caused by the retirement of a Fishery Superintendent was not filled. The full provision for additional staff was not spent.
- B.—The saving was due to the non-replacement of the Fishery Superintendent mentioned in A. and the transfer of certain marine engineering services to the Office of Public Works.
- C.—The number of Inland Fisheries Inquiries applied for was less than anticipated, and the public advertisements were correspondingly reduced.
- D.—Telegraphic communications in connection with fishery operations were less than provided for owing to less successful fishings.
- E.—The saving was due to the concentration at Downings of the Department's Repair Shops previously situated at Galway and Downings (£472), the suspension, in view of contemplated changes, of the reconditioning of boats in hand (£1,000) and the restricted fishing operations under the Tírconail Scheme due to the poor fishing season (£1,457), as against which there is a deficiency under I (3).
- F.—The development of the industrial centres was not so rapid as had been hoped for, and a provision of £2,000 for an anticipated Industrial Loan was not availed of.
- G.—On the annual overhaul of the Patrol Boat extensive repairs, which had not been foreseen, were found to be necessary. Sanction for the excess has been given in the Finance Department minute S. 9/11/26 of 10th December, 1930.
- H.—Payment of the second moiety of the subscription to the International Council for 1928-29 fell on this financial year. There was an equivalent saving in the financial year 1928-9. Sanction for the excess has been given by the Department of Finance minute S. 75/11/26 of 17th December, 1929.

I.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£
(1) Local Taxation (Customs and Excise Duties) Grant	10,650	10,650
(2) Repayment of Fishery Loans	7,000	6,204*
(3) Miscellaneous Receipts from Schemes of Fishery Development, etc. (Subhead E.)	5,200	3,435†
(4) Rural Industries : Miscellaneous Receipts, including repayments of Industrial Loans (Subhead F.) ...	11,840	6,409‡
Total	£34,690	£26,698

* Less than anticipated.

† The amount realized in this instance was less than anticipated mainly by reason of the Department's share fishing schemes proving less successful than hoped for. (See Note to Subhead E.—Fishery Services above).

‡ The sales of knitted and other goods produced by the Rural Industries Classes were less than anticipated, but the decrease was set off by the reduced purchases of raw materials. (See Note to Subhead F.—Rural Industries).

J.—Special Subhead opened to bring to account losses due to (1) irrecoverable overpayment of a sum of £12 6s. 9d. to the crew of one of the Department's boats engaged on the Tírconail share fishing scheme (Department of Finance minute S. 27/81/25 of 17th September, 1930), and (2) a further sum of £1 6s. 5d. misappropriated by a Clerical Officer who has since been dismissed from the Service. (Department of Finance minute E. 76/2/29 of 5th November, 1929).

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

	£	s.	d.
(1) Sale of Plant ex Galway Boatyard	161	10	0
(2) Fines for illegal fishing and sale of seized fishing gear ...	23	15	6
(3) Miscellaneous	2	4	0
	£187	9	6

NOTE.

The total amount of arrears outstanding in respect of fishery and industrial loans on 31st March, 1930, was £134,727 14s. 2d.

A. Ó BROLCHÁIN,

Accounting Officer.

DEPARTMENT OF LANDS AND FISHERIES,

24th December, 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.

LAND COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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, 19 of 1927 and 31 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries, Wages, and Allowances ...	£ 231,537	£ s. d. 228,432 5 8	£ s. d. 3,104 14 4	£ s. d. —
B.—Travelling Expenses ...	32,000	31,357 0 0	643 0 0	—
C.—Incidental Expenses ...	940	780 13 5	159 6 7	—
D.—Office of Public Trustee	814	809 2 2	4 17 10	—
E.—Solicitor's Branch, Salaries and Allowances ...	7,945	7,526 5 5	418 14 7	—
F.—Solicitor's Branch, Incidental Expenses ...	6,400	6,049 13 7	350 6 5	—
G.—Contribution towards Charge for Excess Stock	134,500	134,504 4 0	—	4 4 0
H.—Payment under Section 11.(7) of the Land Act, 1923 ...	17,500	18,669 12 3	—	1,169 12 3
I.—Improvement of Estates, &c.:—				
Original ... £161,650				
Supplementary 45,000				
Do. ... 10				
J.—Advance to meet Deficiency of Income from Untenanted Land purchased under the Land Act, 1923 ...	206,660	209,133 14 10	—	2,473 14 10
K.—Payments under Sections 42 and 46, Land Act, 1927 ...	13,000	3,547 7 6	9,452 12 6	—
L.—Telegrams and Telephones	38,000	26,422 1 6	11,577 18 6	—
M.—Deficiencies on Realization by Government Departments of Land Bonds ...	630	607 16 9	22 3 3	—
N.—Loss on Unoccupied Holdings ...	500	966 12 7	—	466 12 7
Losses ...	100	—	100 0 0	—
	—	33 5 11	—	33 5 11
Deduct:—	£ 690,526	668,839 15 7	25,833 14 0	4,147 9 7
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	13,000	—	13,000 0 0	—
GROSS TOTAL:—				
Original £645,516				
Supplementary 32,000				
Do. 10				
	677,526	668,839 15 7	12,833 14 0	4,147 9 7
Deduct:—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £8,686 4 5	
O.—Appropriations in Aid ...	130,150	136,281 0 11		
NET TOTAL:—			Surplus of Appropriations in Aid realized. £6,131 0 11	
Original £515,366				
Supplementary 32,000			Total Surplus to be surrendered. £14,817 5 4	
Do. 10				
	£ 547,376	532,558 14 8		

K

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	34,437 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to vacancies arising in the year through retirements and deaths, and to decrease in amount of fees paid to Assessors.
- B.—Casual saving.
- C.—Saving due to decreased expenditure on advertisements and miscellaneous expenses.
- D.—Casual saving.
- E.—Saving due to vacancy in post of Professional Clerk not being filled until late in year.
- F.—Casual saving.
- G.—Additional charge authorized by Department of Finance minute, No. F. 37/4/26, of 3rd December, 1929.
- H.—Excess due to issues of Land Bonds under the Land Acts, 1923-27, being greater than anticipated when Estimate was framed. Excess sanctioned by Department of Finance minute, No. S. 60/29/30 of 7th November, 1930.
- I.—Excess sanctioned by Department of Finance minute, No. S. 60/29/30, of 7th November, 1930.
- J.—The expenditure in the year was £155,172 17s. 2d., and the income received £151,625 9s. 8d. (Deficiency £3,547 7s. 6d.). A repayment to the Exchequer of £28,730 15s. 2d. in respect of previous advances to meet temporary deficiencies on this Account is included under "Extra Receipts payable to the Exchequer" below. There has been a change of practice during the year authorized in the letter of the Department of Finance, No. F. 163/11/26, which has resulted in the charge against the Subhead of only the net deficiency in the year.
- K.—Saving is due to the fact that the settlement of "Committee Cases" under Section 42 of the Land Act, 1927, and "Land Bank Cases" under Section 46 of that Act did not proceed as expeditiously as anticipated.
- L.—Casual saving.
- M.—The amount of Bonds which had to be realized to meet claims against Estates for Income Tax and otherwise was larger than provided for. Excess sanctioned by Department of Finance minute No. S. 60/29/30 of 7th November, 1930.
- N.—No accounts of Unoccupied Holdings were closed at a loss during the year.
- Losses.—Special Subhead authorized by the Minister for Finance to meet the following losses :—
- (1) A sum of £31 7s. 2d. cash for Land Purchase Annuities and Rents contained in registered packets and stolen from the Land Commission Registered Mail Bags on 2nd June and 28th July, 1928. Charge sanctioned by Department of Finance minute S. 98/1/29.
 - (2) A sum of £1 18s. 9d. for payment of Annuities believed to have been misappropriated by two former temporary clerks in the Solicitor's Branch. Charge sanctioned by Department of Finance minute S. 98/3/27.

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	3,500	5,202
Contribution from Rent and Interest Accounts	40,000	40,000
Purchase Annuities receivable out of lands purchased out of (late) Congested Districts Board's funds	1,000	1,100
Repayment of (late) Congested Districts Board's loans	1,600	1,558
Deductions from Payment in lieu of Rent towards Cost of Collection, Section 20 (4) Land Act, 1923	4,300	4,155
Excess Annuities (Section 7 (2) Land Bond Act, 1925)	30,000	33,419 (a)
Miscellaneous	3,000	4,097
	<u>£130,150</u>	<u>£136,281</u>

(a) The sum appropriated in aid of the Vote represents the additional annuities received from 1923-24 to 1929-30 in respect of improvements of Estates carried out by the Land Commission and the (late) Congested Districts Board. The amount increases year by year, and the total receipts for the seven years now brought to account proved larger than anticipated.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

	Realized.
	£ s. d.
Interest earned on the balances of "Compounded Arrears" and "Payment in lieu of Rent," pending payment	4,652 19 0
Recoupment on account 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, 1929	930 0 0
Contribution from Shannon Power Development Fund towards pensions of established officers engaged on work in connection with the Shannon Development, portion of whose salaries and expenses is repaid to the Land Commission and accounted for under "Appropriations in Aid—Miscellaneous"	123 14 10
Repayment to Exchequer on account of amounts advanced up to 31st March, 1929, to meet temporary deficiencies of Income from Untenanted Land purchased under Land Act, 1923. Department of Finance minute F. 163/11/26	28,730 15 2
	<u>£34,437 9 0</u>

NOTES.

Stores to the book value of £198 16s. 3d. have been written off under Finance sanction F. 200/56/25 in respect of materials and tools worn out or lost at various local stores.

A loss of £127 17s. 5d. was incurred in the three years 1926 to 1929 for over-payment for motor-hire to a Temporary Inspector who furnished fraudulent vouchers in support of his travelling claims. The loss—which has been reduced by the withholding of £29 18s. 7d. due to him on account of salary to the 31st March, 1929—has been written off by the Department of Finance authority E. 33/1/30 dated 18th June, 1930.

EXTRA REMUNERATION (exceeding £30).

From the Votes for Science and Art and Secondary Education a Clerical Officer of this Department received £174 17s. 0d. and £16 16s. 0d., respectively, as a part time teacher in School of Art, etc.

This Account includes sums totalling to £248 11s. 7d. in respect of salaries of officers on loan to other Departments.

The Account of the Ordnance Survey Vote includes sums totalling to £2,641 2s. 5d. in respect of salaries of officers on loan to this Department.

A. Ó BROLCHÁIN,
Accounting Officer.

IRISH LAND COMMISSION,
13th November, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

INDUSTRY AND COMMERCE.

(See also Report of Comptroller and Auditor-General).

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for 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	99,863	98,816 2 5	1,046 17 7	—	—	—
B.—Travelling Expenses	2,600	2,795 7 0	—	—	195 7 0	0
C.—Incidental Expenses	500	329 10 11	170 9 1	—	—	—
D.—Telegrams and Telephones	1,160	993 4 11	166 15 1	—	—	—
E.—Fees to Certifying Surgeons, etc.	10	3 17 0	6 3 0	—	—	—
F.—Fees and Expenses of Medical Referees	350	333 8 0	16 12 0	—	—	—
G.—Subscriptions, etc., to International Organizations, Special Services, Inquiries, etc.	290	184 18 2	105 1 10	—	—	—
INTERNATIONAL LABOUR ORGANIZATION.						
H.1.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations)	3,337	3,299 5 11	37 14 1	—	—	—
H.2.—Travelling and Incidental Expenses	1,000	487 16 7	512 3 5	—	—	—
H.H.—Gift from Saorstát Éireann to International Labour Office at Geneva	450	—	450 0 0	—	—	—
I.—Cinematograph Films	450	525 9 3	—	—	75 9 3	3
GROSS TOTAL	£ 110,010	107,769 0 2	2,511 16 1	270 16 3		
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £2,240 19 10			
Deduct :—			Surplus of Appropriations in Aid realized. £471 17 7			
J.—Appropriations in Aid	4,710	5,181 17 7	Total Surplus to be surrendered. £2,712 17 5			
NET TOTAL	£ 105,300	102,587 2 7				

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received by Registrar of Friendly Societies ...	180	201 5 6
Recovery from Shannon Power Development Fund of Pension Liability of officers on loan ...	—	367 18 6
Recovery of the Pension Liability of officers of the Gas and Weights and Measures Section ...	—	53 1 1
	£180	£622 5 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to the existence of vacancies in staff.

B.—Excess mainly due to (1) expenses incurred by officers who were on loan to the Shannon Office for a longer period than anticipated. A corresponding amount has been recovered from the Shannon Power Development Fund and credited to Subhead J (d); (2) expenses of officers attending International Conferences. Sanctioned by Department of Finance memorandum S. 60/26/30, dated 4th October, 1930.

C.—Savings mainly due to no expenditure having been incurred in connection with examinations under Weights and Measures Acts and to minor economies effected on other items of an incidental nature.

D.—The full proportion of cost of telephonists' services did not come in course of payment during the year.

E. and F.—The estimate in these cases is necessarily of a conjectural nature.

G.—Saving mainly due to there being no necessity for a Delegation to Conference of International Institute of Statistics and to the fact that the subscription to the International Commission for Air Navigation was less than anticipated.

H.1.—Saving due to variation in rate of exchange.

H.2.—The number of delegates travelling was in the case of each session less than that estimated for.

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

I.—Excess due to the purchase of additional positive copies of the film. Sanctioned by Department of Finance memorandum S. 200/20/26, dated 29th October, 1929.

	Estimated.	Realized.
	£	£ s. d.
J.—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 ...	50	13 0 0
(b) Contributions and fees payable under 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 ...	1,500	1,833 8 8
(c) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924 ...	100	52 10 5
(d) Repayment by Shannon Power Development Fund on account of salaries, etc., of officers on loan ...	2,935	3,039 7 6
(e) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc. ...	125	243 11 0
	£4,710	£5,181 17 7

(a) Deficiency due to the termination of the Agency Service earlier than was anticipated.

(b) The expense of administration of the Gas Regulation Act, 1920, and of 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) Surplus mainly due to the recovery of expenses incurred by officers who were on loan to the Shannon Office for a longer period than anticipated.

(e) Surplus mainly due to (1) increased receipts for statistical information, (2) recoveries from public bodies, etc., in respect of officers' travelling expenses, (3) fee in connection with a local inquiry under the Piers and Harbours Act, 1861. This item includes £1 1s. 0d. in respect of the registration of private aircraft.

NOTES.

(1) This Account includes the sum of approximately £223 in respect of salaries, etc., of staff on loan to other Departments.

(2) The Accounts of other Departments include the sum of approximately £330 in respect of salaries, etc., of staff on loan to this Department.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 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 MAC CRAITH,

Comptroller and Auditor-General.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930 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.—Annuities to repay Advances by National Debt Commissioners under the Railways (Ireland) Act, 1896, and the Marine Works (Ireland) Act, 1902 ...	23,290	23,289 17 6	2 6	—
D.—Payments in respect of Acquisition of Land for Colliery Railways :— Original ... £1,000 Supplementary ... 2,200	3,200	3,186 18 4	13 1 8	—
E.—Payments in respect of Steamer Services	1,500	1,562 2 5	—	62 2
EE.—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 Original ... Nil. Supplementary ... £5,750	5,750	3,750 0 0	2,000 0 0	—
GROSS TOTAL— Original ... £75,278 Supplementary ... 7,950	83,228	81,276 18 3	2,013 4 2	62 2
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
F.—Appropriations in Aid ...	28,102	28,102 0 0	£1,951 1 9	
NET TOTAL— Original ... £47,176 Supplementary ... 7,950	55,126	53,174 18 3	Surplus to be surrendered £1,951 1 9	
			Estimated.	Realized.
			£ s. d.	£ s. d.
Extra Receipts payable to Exchequer ...			—	9,149 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

D.—No closer estimate was possible.

E.—Excess due to a decrease in the traffic receipts of the Sligo-Belmullet Steamer Service, less cargo being carried. Sanctioned by Department of Finance minute S. 79/3/27 of 30th October, 1930.

EE.—The conditions precedent to the payment to the Railway Company of the final instalment for the year 1929 not having been fulfilled, it was not possible to make payment before the end of the financial year.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, 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 ...	6,905	6,695 15 1	209 4 11	—
B.—Travelling and Incidental Expenses ...	285	156 6 6	128 13 6	—
TOTAL	£ 7,190	6,852 1 7		—
Surplus to be surrendered ...			£ 337 18 5	Realized.
			Estimated.	£ s. d.
Extra Receipts payable to Exchequer:—				
(a) Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...				
	...	...	3,500	3,412 3 4
(b) Fees ...				
	...	...	100	96 10 0
			£3,600	£3,508 13 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

B.—Saving due to (1) no sitting having been held away from Dublin, no expenses for travelling were incurred; (2) practically all advertising having been at the cost of the parties concerned.

GORDON CAMPBELL,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 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.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

MARINE SERVICE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the MARINE SERVICE (Merchant Shipping Acts, 1894-1921, Crown Lands Acts, 1829-1866).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	6,096	5,746 18 0	349 2 0	—
B.—Travelling Expenses ...	288	263 5 4	24 14 8	—
C.—Incidental Expenses ...	90	36 11 1	53 8 11	—
C.C.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
D.—Telegrams and Telephones ...	85	77 4 6	7 15 6	—
E.—Services in connection with Wrecks and Salvage ...	100	86 2 8	13 17 4	—
F.—Relief of Distressed Seamen ...	50	7 1 8	42 18 4	—
COAST LIFE SAVING SERVICE.				
G.1.—Salaries, etc. ...	3,050	3,106 11 1	—	56 11 1
G.2.—Travelling Expenses ...	540	510 2 8	29 17 4	—
G.3.—Coast Communication Telephone Service ...	800	811 3 5	—	11 3 5
G.4.—Incidental Expenses ...	250	158 4 4	91 15 8	—
GROSS TOTAL ...£	11,359	10,803 4 9	623 9 9	67 14 6
			Surplus of Gross Estimate over Expenditure. £555 15 3	
Deduct :—			Surplus of Appropriations in Aid realized. £373 13 7	
H.—Appropriations in Aid	4,647	5,020 13 7	Total Surplus to be surrendered.	
NET TOTAL ...£	6,712	5,782 11 2	£299 8 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) changes in staff, (2) one of the posts of Engineer Surveyor remaining unfilled for portion of the year, and (3) no expenditure being incurred for extra technical assistance.
- B.—No more accurate forecast was possible.
- C.—Anticipated purchases of scientific apparatus did not take place.
- C.C.—No inquiries were necessary.
- D.—Saving due to a decrease in the number of telegrams and telephone calls.
- E. and F.—These estimates are necessarily of a conjectural nature.
- G.1.—Expenditure under this Subhead includes payments made in respect of Coast Watching during bad weather and payments to Life Saving crews for services at wrecks. It is not possible to forecast exactly this expenditure, which was particularly heavy in the year. Excess sanctioned by Department of Finance memorandum S. 60/17/30, dated 5th June, 1930.
- G.2.—No more accurate forecast was possible.
- G.3.—The excess under this Subhead was caused by the increased rental of the telephone between Gyleen and Poor Head Fog Signal Station, and the installation of an additional telephone. Excess sanctioned by Department of Finance memorandum S. 60/17/30, dated 5th June, 1930.
- G.4.—It was possible to effect economies reducing the expenditure on horse hire.
- H.—The surplus was mainly due to (1) the number of emigrants medically examined being greater than was anticipated, (2) more candidates for masters' and mates' certificates, etc., than was expected, and (3) increased receipts from the sale of wreck.

The amount realized, £5,020 13s. 7d. is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Survey and Inspection of Ships ...	1,986	1	6			
Fees for Medical Inspection of Crews, Passengers or Stores ...	849	0	0			
Fees for Examination of Masters and Mates and Engineers, etc. ...	103	6	6			
Payment by Commissioners of Irish Lights in respect of Services of two Surveyors	600	0	0			
				3,538	8	0
(b) Mercantile Marine Office fees (overtime charges included) ...	1,061	15	0			
Sale of Forms ...	10	9	9			
Foreshore Rents and Licence fees ...	40	12	8			
Wreck and Salvage:—						
Sale of salvaged articles ...	351	17	9			
Fees and Commission ...	17	10	5			
				1,482	5	7
TOTAL ...				£5,020	13	7

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY
AND COMMERCE,
31st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES, including Contributions to the Unemployment Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	90,603	86,327 15 11	4,275 4 1	—	—	—
B.—Travelling Expenses ...	1,035	848 12 4	186 7 8	—	—	—
C.—Incidental Expenses ...	700	985 1 11	—	285 1 11	—	—
D.—Telegrams and Telephones	950	838 2 0	111 18 0	—	—	—
E.—Umpire and Courts of Referees, Salaries, etc.	1,250	997 0 0	253 0 0	—	—	—
F.—Umpire and Courts of Referees, Travelling, etc. ...	200	162 19 8	37 0 4	—	—	—
G.—Contributions to the Unemployment Fund and to Special Schemes :—						
Original ... £240,000						
Supplementary 12,000						
	252,000	250,274 15 10	1,725 4 2	—	—	—
H.—Payments to Associations	350	241 7 4	108 12 8	—	—	—
I.—Advances to Workpeople for Fares ...	100	57 6 8	42 13 4	—	—	—
II.—Losses and Compensation	—	16 13 4	—	16 13 4	—	—
	£ 347,188	340,749 15 0	6,740 0 3	301 15 3		
Deduct :—						
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	5,100	—	5,100 0 0	—		
GROSS TOTAL :—						
Original ... £335,188						
Supplementary 6,900						
	342,088	340,749 15 0	1,640 0 3	301 15 3		
Deduct :—						
J.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £1,338 5 0			
Original ... £114,689						
Supplementary 5,900						
	120,589	119,703 5 0	Deficiency of Appropriations in Aid realized. £885 15 0			
NET TOTAL :—			Net Surplus to be surrendered. £452 10 0			
Original ... £220,499						
Supplementary 1,000						
	£ 221,499	221,046 10 0				
			Estimated.	Realized.		
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer ...			—	42 15 1		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies in staff remaining unfilled during portion of the year.
- B.—The inspection of Local Offices was curtailed.
- C.—Excess due to the number of payments of Unemployment Insurance Benefit through the post being exceptionally large with a consequent increase in the amount of poundage on Postal Orders. Excess sanctioned by Department of Finance memorandum S. 16/13/30, dated 12th July, 1930.
- D.—The full proportion of the cost of telephonists' services did not come in course of payment during the year and telegrams cost less than was anticipated.
- E. and F.—These items are affected by the number of cases referred to the Courts. Fewer appeals were lodged by claimants than was anticipated, resulting in fewer sessions of the Courts being held.
- G.—This item varies with the contribution income of the Unemployment Fund, which cannot be exactly forecast.
- H.—Payments of Unemployment Benefit through Associations were less than was anticipated.
- I.—The estimate in this case is necessarily of a conjectural nature.

II.—Losses :—

(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	£	s.	d.
...	1	19	4
(2) Cash deficient on the death of a Branch Manager of a Branch Employment Office (Department of Finance memorandum S. 70/1/30, dated 27th February, 1930). In this case the outstanding balance of remuneration, amounting to £11 10s. 2d., was withheld as a partial set off against the deficiency	14	14	0
	£16	13	4

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	119,900	119,161 14 8
(b) Repayment of sums advanced to Workpeople	75	46 16 0
(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.	15	11 12 11
(d) Repayment by Shannon Power Development Fund on account of salaries, etc., of officers on loan	599	483 1 5
	£120,589	£119,703 5 0

- (a) This item varies with the contribution income of the Unemployment Fund which cannot be exactly forecast.
- (b) Deficiency follows reduction in amount of advances made (*See* Subhead I.).
- (c) The estimate in this case is necessarily of a conjectural nature.
- (d) Deficiency due to reduction in the number of officers on loan,

NOTES.

This Account includes a sum of approximately £1,129 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of approximately £162 in respect of salaries, etc., of staff on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 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.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General

INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927 and 13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—				
Original ... £18,685				
Supplementary 2,760				
	21,445	20,991 7 3	453 12 9	—
B.—Travelling and Incidental Expenses ...	141	187 8 11	—	46 8 11
C.—Expenses in connection with the Register of Patent Agents (No. 16 of 1927, Sections 62 & 63) ...	10	—	10 0 0	—
D.—Expenses in connection with International Organizations	315	259 7 4	55 12 8	—
Deduct :—	£ 21,911	21,438 3 6	519 5 5	46 8 11
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	15	—	15 0 0	—
TOTAL :—				
Original ... £19,151				
Supplementary 2,745				
	£ 21,896	21,438 3 6	504 5 5	46 8 11

Surplus to be surrendered ... £457 16 6

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Fees {	Patents ...	...	...	29,200	29,794 15 0
	Designs ...	...	...	100	76 15 0
	Trade Marks ...	...	...	5,300	5,504 5 0
	Miscellaneous Receipts ...	...	...	900	616 2 10
Total for Fees ...				£35,500	£35,991 17 10
Recovery from Shannon Power Development Fund of salary and pension liability of officer on loan ...				—	53 15 5
Grand Total ...				£35,500	£36,045 13 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to existence of vacancies in staff.
- B.—Excess mainly due to travelling expenses incurred in connection with the visit of the Controller to the London and Berlin Patent Offices. Sanctioned by Department of Finance memorandum S. 60/9/30.
- C.—No examination was held.
- D.—Provision was made for the expenses of a delegation to the Union for the Protection of Industrial Property, but no conference was held.

The Account of the Vote for the State Laboratory includes a sum of £42 4s. 1d. in respect of the salary of an officer on loan to this Department.

GORDON CAMPBELL,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
31st December, 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.

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, 1930, 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances :—						
<i>Original</i> £1,346,935						
<i>Supplementary</i> 50,150						
	1,397,085	1,380,866 4 1	16,218 15 11			
AA.—Payment to other Administrations in respect of services rendered by Agency	5,500	5,194 14 5	305 5 7			
B.—Travelling Expenses ...	10,090	9,066 12 5	1,023 7 7			
BB.—International and other Conferences and Conventions ...	1,205	787 14 8	417 5 4			
C.—Rent, Office Fittings, etc. ...	22,075	22,730 6 5			655 6 5	
D.—Purchases of Sites, etc. (Postal and Telegraph Services only) :—						
<i>Original</i> ... £4,975						
<i>Supplementary</i> 2,000						
	6,975	6,474 13 3	500 6 9			
E.—Conveyance of Mails ...	322,830	308,374 8 4	14,455 11 8			
F.—Railway Companies, etc., for services in connection with Telegrams ...	270	199 4 4	70 15 8			
G.—Stores other than Engineering Materials ...	47,955	43,026 1 6	4,928 18 6			
H.—Incidental Expenses, Law Charges, etc. ...	3,200	2,582 4 11	617 15 1			
I.—Engineering Establishment ...	163,490	147,364 4 3	16,125 15 9			
K.—Engineering Materials ...	33,650	38,052 16 5			4,402 16 5	
L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ...	18,005	13,952 2 10	4,652 17 2			
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Acts, 1924 and 1927 ...	106,555	106,382 10 4	172 9 8			

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
Superannuation and other non-effective Charges :—						
Original £218,900						
Supplementary 3,500						
	222,400	175,044 3 6	47,355 16 6		—	
Post Office Savings Bank ...	13,740	12,120 3 4	1,619 16 8		—	
	£ 2,375,625	2,272,218 5 0	108,464 17 10		5,058 2 10	
Deduct :—						
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	27,150	—	27,150 0 0		—	
GROSS TOTAL :—						
Original £2,319,975						
Supplementary 28,500						
	2,348,475	2,272,218 5 0	81,314 17 10		5,058 2 10	
Deduct —						
Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £76,256 15 0			
Original £86,540			Surplus of Appropriations in Aid realized. £5,673 9 5			
Supplementary 3,500	90,040	95,713 9 5				
NET TOTAL :—						
Original £2,233,435						
Supplementary 25,000						
	£ 2,258,435	2,176,504 15 7	Total Surplus to be surrendered. £81,930 4 5			
			Estimated.	Realized.		
Extra Receipts payable to Exchequer :—			£	£ s. d.		
Repayment by British Government of Agency						
Payments in respect of Compensation Allowances			—	13,698 17 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.	
1.—Headquarters Offices ...	113,105	112,090 7 0	1,014 13 0		—	
2.—Metropolitan Offices :—						
Original ... £370,150						
Supplementary 10,750						
	380,900	374,858 11 8	6,041 8 4		—	
3.—Provincial Offices :—						
Original ... £809,100						
Supplementary 39,400						
	848,500	843,391 17 9	5,108 2 3		—	
4.—Stores Branch ...	54,580	50,525 7 8	4,054 12 4		—	
TOTAL ...	£ 1,397,085	1,380,866 4 1	16,218 15 11		—	
Surplus			£ 16,218 15 11			
					L 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was due to changes of personnel in the Secretary's Office (£400); to the cessation of the services of the Acting Chief Medical Officer (£246); to the employment of staff paid at a lower rate than estimated for and vacancies not filled in the Accountant's Branch (£980), offset by increased expenditure on Cleaning Force (£415), on Dail Bond and Savings Certificate Work (£100) and on the anticipated reduction in expenditure under this Subhead arising from the employment of officers whose wages are borne on Subhead A.2 not being fully realized (£100).

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 (£2,440); to special economies effected in connection with the period of Christmas pressure (£1,800); to the non-filling of positions rendered vacant through Treaty retirements (£900); and to a lower cost of living figure operating during March, 1930 (£900) than that estimated for.

A.3.—The saving was due to economies resulting from the application of a general policy of retrenchment (£3,100); and to a lower cost of living figure operating during March, 1930 (£2,000) than that estimated for.

A.4.—The saving was due to a reduction in the volume of repair work consequent on the introduction of Automatic Telephones (£2,320); to economies effected in the labour costs of handling Engineering Stores (£750), and to the non-filling of vacancies in the Factory and Warehousing Staffs (£985).

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.
Payment to other Administrations, &c.	£ 5,500	£ s. d. 5,194 14 5	£ s. d. 305 5 7	£ s. d. —

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.
Travelling Expenses	£ 10,090	£ s. d. 9,066 12 5	£ s. d. 1,023 7 7	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

This is a fluctuating item.

The saving was principally due to the curtailment of travelling duty, owing to pressure in the Secretary's Office, and to an anticipated increase in the Survey Staff not materialising (£360); to the expenditure on audit work in the Accountant's Branch being less than anticipated (£70); and to a reduction in the travelling work of officers attached to Provincial Post Offices (£590).

SUBHEAD BB.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
International and other Conferences and Conventions ...	1,205	787 14 8	417 5 4	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The anticipated payment of the subscription to the Telegraph and Radio Telegraph Bureaux (£274) and of the contribution to the Postal Union in respect of the publication of a Resumé of Acts of Conventions (£135) did not materialise during the financial year. A saving in expenditure on travelling and subsistence was also effected during the year (£120). There was, however, a set-off against the total saving on account of the subscription to the Postal Union being larger than was anticipated (£114).

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. ...	22,075	22,730 6 5	—	655 6 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was caused by new expenditure for Rent, which was not anticipated when the Estimate was framed (£450); and an increased expenditure for electricity, due to the extended occupation of the new General Post Office building (£205). (Department of Finance letter S. 60/8/30 of 23rd September, 1930, refers).

SUBHEAD D.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Purchases of Sites, etc. (Postal and Telegraph Services only) :—				
Original ... £4,975				
Supplementary 2,000				
	6,975	6,474 13 3	500 6 9	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was due to an anticipated expenditure in respect of the purchase of a site for the Sorting Office in Pearse Street, Dublin, not materialising in the financial year (£1,400). Offset against this saving the expenditure for purchase of a site in Rathmines chargeable against Subhead D. was greater than anticipated owing to it not yet being possible to allocate definitely the correct proportion to Telephone Capital. Other items of expenditure which were not anticipated were £25 for the lease of 99, Amiens Street, and £24 for the lease of Fowler Hall Parcel Office. The relative authorities are contained in Department of Finance letters as under :—

S. 38/3/28 of 14th May, 1929.
S. 38/15/24 of 18th January, 1928.
S. 38/5/24 of 15th September, 1928.
S. 38/15/28 of 22nd September, 1928.
S. 38/15/28 of 31st October, 1928.

SUBHEAD E.—CONVEYANCE OF MAILS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
E.1.—Conveyance of Mails by Rail— Letter Mails ... £170,000 Parcel Mails ... 79,000	£	£ s. d.	£ s. d.	£ s. d.
	249,000	240,187 17 9	8,812 2 3	—
E.2.—Conveyance of Mails by Road ...	48,850	46,361 10 3	2,488 9 9	—
E.3.—Repayable advances to Officers of the Department of Posts and Telegraphs for the Purchase of Horses and Equipment, Motor Cycles, or Motor Cycle Combinations, for the performance of their duties ...	100	—	100 0 0	—
E.4.—Packet Services at Home	800	747 15 6	52 4 6	—
E.5.—Packet Services—British, Foreign and Colonial ...	24,000	20,943 17 1	3,056 2 11	—
E.6.—Conveyance of Mails by Air (Foreign and Colonial) ...	80	133 7 9	—	53 7 9
TOTAL ...	£ 322,830	308,374 8 4	14,508 19 5	53 7 9
Surplus ...			£14,455 11 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1.—The principal causes of the saving are as follows. A payment of £8,000 to the Great Northern Railway Company for conveyance of Letter Mails was withheld pending settlement of the Saorstát proportion of the total contract cost. An anticipated increase in payment (with arrears) for conveyance of Letter Mails to the Londonderry and Lough Swilly Railway Company which did not materialise during the financial year (£3,000). These savings were offset by an increased payment to the County Donegal Railways Company for conveyance of Letter Mails (£418) (Department of Finance letter S. 39/2/24 of 8th February, 1929, refers); and an increased payment to Railway Companies in respect of increased Parcel Traffic (£1,917).

E.2.—The saving was due to the introduction of further Departmental motor services and to economies effected in contracts.

E.3.—The anticipated new services, involving the purchase of motor equipment, were not inaugurated during the financial year.

E.4.—The saving was due to economies effected in ferriage services.

E.5.—The saving was due to the direct payments to Shipping Companies being less than anticipated and to the provisional payment for the Saorstát proportion of the subsidy for the Holyhead-Dun Laoghaire Packet Service being less than that provided (£2,500).

E.6.—The excess was due to an unanticipated increase in traffic on the London-India Air Mail Service.

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 270	£ s. d. 199 4 4	£ s. d. 70 15 8	£ s. d. —

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

SUBHEAD G.—STORES OTHER THAN ENGINEERING MATERIALS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
G.1.—Stores	£ 31,200	£ s. d. 29,208 3 9	£ s. d. 1,991 16 3	£ s. d. —
G.2.—Uniform Clothing ...	13,510	11,219 14 6	2,290 5 6	—
G.3.—Manufacture of Stamps, &c.	3,245	2,598 3 3	646 16 9	—
TOTAL ...£	47,955	43,026 1 6	4,928 18 6	—

Surplus £4,928 18 6

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,757 4s. 1d.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The saving was due to the estimated payment of £1,350 to the British Administration for the Saorstát portion of the cost of mail bags used on the Cross-Channel Service being withheld pending an agreed settlement of the claim; to economies effected in the repair of cycles and mechanical transport (£400); and on the painting of letter boxes (£240).
- G.2.—The saving was due to purchases being effected at prices less than were estimated (£900); to an unanticipated larger issue of old stocks (£300); and to anticipated payments not materialising during the financial year, consequent on delay in deliveries by contractors (£1,090).
- G.3.—The saving was due to delay by contractors in delivery of Letter Cards, etc., in consequence of which anticipated payments did not mature in the financial year (£450); to general economies (£100); to the purchase of certain classes of paper at a price less than was anticipated (£90); and to a reduction in the purchases necessary to maintain standing stocks (£450); offset by payments which had been estimated for in the previous year actually falling due in the present financial year in consequence of delay by contractors in delivery.

Apart from ordinary stocktaking discrepancies, the losses of Postal Stores from Stock amounted to £6 16s. 10d. during the financial 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 ...	200	79 1 7	120 18 5	—
H.2.—Losses by Default, Accident, &c. ...	1,750	1,554 12 1	195 7 11	—
H.3.—Incidental Expenses ...	1,250	948 11 3	301 8 9	—
TOTAL ...£	3,200	2,582 4 11	617 15 1	—
Surplus ...			£617 15 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—This is a fluctuating item. The fees paid to Counsel were less than anticipated.

H.2.—The expenditure under this head is variable. The estimate was prepared as closely as possible on the data available. A classified schedule of losses is appended. The loss to the public is reduced by £60 13s. 10d. on account of unpaid wages, etc., due to dismissed, etc., officers.

H.3.—The expenditure under this head is variable. The saving was mainly due to the payments for compensation to the public for accidents to persons or property (£174); and to the cost of window cleaning (£110); being less than anticipated.

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

	£	s.	d.
Deficiency in Accounts—Due to theft of cash at Bunbrusna Sub-Office, Longford ...	2	11	11½
" " Due to robbery from the Ballina to Easkey Mail Car ...	12	19	3
" " Due to robbery from Knockamore Sub-Office, Fermoy ...	6	3	1½
" " Due to the theft of a stamp remittance in transit from Carrick-on-Shannon to Dowra Sub-Office, Carrick-on-Shannon ...	27	0	0
" " Due to theft at Upper Leeson Street Town Sub-office, Dublin ...	80	10	6
" " Due to theft at Whitehall Terrace Town Sub-Office, Dublin ...	7	0	0
" " Due to defalcations at Duncannon Sub-Office, Waterford ...	6	2	5
" " Due to shortage in a remittance from Donegal to Letterbarrow Sub-Office, Donegal ...	10	0	0
" " Due to armed robbery from Kilmainham Town Sub-Office, Dublin ...	42	16	6
" " Due to armed robbery of two remittances from the Banteer to Kilcorney (Mallow) Auxiliary Postman ...	21	1	4
" " Due to armed robbery from Glenade and Largy-donnel Sub-Offices, Sligo ...	36	0	7
" " Due to armed robbery from the Boyle to Ballyfarnon Mail Car ...	94	19	4
" " Due to theft from Glasnevin Town Sub-Office, Dublin ...	23	1	8
" " Due to deficiency in Accounts at Donnybrook Town Sub-Office, Dublin ...	23	13	0

	£	s.	d.
Loss of Treasury Notes from "test" letters	2	10	0
Forged Bank Note accepted at Ballinasloe	1	0	0
Postage Stamps presented to the delegates to the International Postal Congress, and to the Private Secretary to the President of the Executive Council, for presentation purposes. (Department of Finance letters, S. 41/28/24 of 27th March, 1929, and 30th July, 1929, and S. 41/3/30 of 13th February, 1930)	55	2	1
Misappropriation by a late Postman at Galway of a registered letter containing Money Orders, which were fraudulently negotiated ...	154	5	4
Miscellaneous Losses under £1 involving suspicion of fraud or culpable negligence on the part of Post Office Servants	17	6	
Miscellaneous Losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants :—			
Irrecoverable overpayment of Wages, etc.	1	7	3
Counter Losses	148	15	9
Postal Orders	2	8	0
Irrecoverable amounts of National Health and Unemployment Insurance Contributions	19	14	7
Irrecoverable amounts of Customs Charges uncollected	7	12	10
Postal Drafts	1	3	6
Old Age Pension Orders	1	12	0
Miscellaneous	1	1	4
	182	15	3
Compensation for Loss of or Damage to Parcels and Insured Letters :—			
Loss :—Registered and Insured Parcels	27	11	1
Unregistered and Uninsured Parcels	539	9	6
Total (Parcels)	567	0	7
Registered and Insured Letters	68	8	7
TOTAL (LOSS)	635	9	2
Damage :—Registered and Insured Parcels	5	7	9½
Unregistered and Uninsured Parcels	122	5	9½
Total (Parcels)	127	13	7
Registered and Insured Letters	19	6	
TOTAL (DAMAGE)	128	13	1
TOTAL (LOSS AND DAMAGE)	764	2	3
TOTAL	£1,554	12	1

The total number of Money Orders and Postal Orders issued during the year was over 4,865,950, amounting to a total sum of £6,588,656. The total number of parcels dealt with was about 6,263,600. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was about £17,260,051.

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	149,335	134,693 14 5	14,641 5 7	—
I.2.—Travelling Expenses	14,155	12,670 9 10	1,484 10 2	—
TOTAL ...£	163,490	147,364 4 3	16,125 15 9	—
Surplus			£16,125 15 9	

- EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.
 I.1.—The saving arose from certain renewal and maintenance works scheduled, but not carried out during the year, and from decreased maintenance costs generally.
 I.2.—The saving was consequent on certain renewal and maintenance works scheduled but not carried out during the year.

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Engineering Materials ...	33,650	38,052 16 5	—	4,402 16 5

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.
 The value of recovered stores which could be used again during the financial year was over-estimated, and additional stores had to be purchased to meet current requirements. The excess expenditure is covered by Department of Finance letter S. 60/8/30 of the 7th November, 1930.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1929-30.

	£	s.	d.
Perforator lost at Punchestown Grand Stand ...	14	15	11
Losses of Stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (52 cases) ...	23	13	5
Total ...	£38	9	4

The total value of Stores handled during the year was £234,008.

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

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
L.1.—Maintenance by Railway Companies, &c. ...	5,000	4,582 6 8	417 13 4	—
L.2.—Wayleaves ...	250	251 2 9	—	1 2 9
L.3.—Contract Work ...	8,170	3,814 10 7	4,355 9 5	—
L.4.—Rent, Rates on Wires, &c. ...	4,805	5,108 17 6	—	303 17 6
L.5.—Incidental Expenses ...	380	195 5 4	184 14 8	—
TOTAL ...	£18,605	13,952 2 10	4,957 17 5	305 0 3

SURPLUS ... £4,652 17 2

Repayment Services. Expenditure in the Year. Total outstanding.

Works executed for Railway Companies and others ...	£10,198	£9,209
---	---------	--------

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 four claims for Repayment Services amounting to £17 8s. 2d. were abandoned under the Secretary's authority, and claims amounting to £15 17s. 0d. 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 15th November, 1929).

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.—No closer estimate was possible.
 L.3.—The decrease was due to the postponement of heating and electric lighting, etc., works, which could not be carried out during the financial year.
 L.4.—Payments for power supplied to Telephone Exchanges were greater than anticipated.
 L.5.—The decrease was due to a saving in the provision made for payments in respect of accidents and damage to plant.

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 ...	34,765	34,593 0 0	172 0 0	—
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	71,790	71,789 10 4	9 8	—
TOTAL ...£	106,555	106,382 10 4	172 9 8	—
Surplus ...			£172 9 8	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Precise information regarding the expenditure necessary for the redemption of Telephone Exchequer Bonds was not available when the Estimates were prepared. The amount was subsequently notified in Department of Finance letter F. 82/1/24 of the 25th March, 1930.

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 ...	42,100	47,305 19 10	—	5,205 19 10
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	80,000	65,094 4 0	14,905 16 0	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ...	45,000	10,568 13 0	34,431 7 0	—
N.4.—Repayment to British Government in respect of Pensions awarded prior to 1st April, 1922	51,800	50,992 17 9	907 2 3	—
N.5.—Agency Payments made in respect of compensation allowances :—				
Original ... Nil				
Supplementary ... £3,500	3,500	1,082 8 11	2,417 11 1	—
TOTAL ...£	222,400	175,044 3 6	52,561 16 4	5,205 19 10
Surplus ...			£47 355 16 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.1.—The expenditure under this head is necessarily variable. The estimate was prepared as closely as possible. There was an abnormal number of retirements during the financial year (£8,800) offset by the amount of death gratuities paid being less than estimated for (£2,000). Department of Finance letter S. 60/8/30 of 24th February, 1930, refers.
- N.2.—The saving was caused by the number of retirements under Article 10 of the Treaty being less than was anticipated.
- N.3.—The saving was caused by the number of retirements under Article 10 of the Treaty being less than was anticipated.
- N.4.—The saving was caused by the number of Pensioners who died during the financial year being greater than was anticipated.
- N.5.—No information was available on which to base this estimate. The number of retirements was less than anticipated.

SUBHEAD O.—POST OFFICE SAVINGS BANK.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
O.1.—Salaries, Wages and Allowances	10,865	10,899 0 7	—	34 0 7
O.2.—Travelling Expenses ...	25	32 11 6	—	7 11 6
O.3.—Buildings, Furniture, Light, Heating, &c. ...	1,650	615 6 1	1,034 13 11	—
O.4.—Stationery, &c. ...	900	529 15 9	370 4 3	—
O.5.—Law Charges ...	10	16 6	9 3 6	—
O.6.—Losses by Default, Accident, &c.	200	1 17 0	198 3 0	—
O.7.—Incidental Expenses ...	15	5 4 0	9 16 0	—
O.8.—Rates, &c. ...	75	35 11 11	39 8 1	—
TOTAL ...	£ 13,740	12,120 3 4	1,661 8 9	41 12 1
Surplus ...			£1,619 16 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The excess was due to an increase in the Establishment not provided for in the Estimate (£95)—(Department of Finance letters E. 80/4/29 of 22nd July, 1929, and 12th June, 1930, refer); to the cost of audit being higher than anticipated (£15); offset by a saving consequent on a change in personnel, lower paid officers being employed (£76).
- 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 saving was mainly in connection with the provision for certain office fittings which were not supplied during the financial year, approximately £1,000.
- O.4.—Provision was made for certain expenditure proper to this Subhead which did not materialise during the financial year (£350) and to reduced cost of stationery supplies (£20).
- O.5.—This is a variable item which cannot be closely estimated.
- O.6.—This is a variable item and the anticipated expenditure was not necessary. A classified schedule of losses is appended.
- O.7.—This is a fluctuating item which cannot be closely estimated.
- O.8.—The saving was due to an anticipated payment not materialising during the financial year.

LOSSES BY DEFAULT—SAVINGS BANK.

PARTICULARS.	AMOUNT.
	£ s. d.
Amounts fraudulently withdrawn from Accounts.	
2 cases	1 17 0

The total number of Savings Bank deposits and withdrawals during the year was over 717,580, and the total amount involved was approximately £2,190,830.

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 :—				
Original £86,540				
Supplementary 3,500				
	90,040	95,713 9 5	—	5,673 9 5

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	23,000	25,418 2 9
T.2.—Void Money Orders	400	606 5 11
T.3.—Void Postal Orders	2,000	2,876 1 0
T.4.—Commission on Rates collected for County Councils	—	2 4
T.5.—Works for Railway Companies	2,700	4,701 2 8
T.6.—Sale of Engineering Stores	3,000	4,276 15 4
T.7.—Receipts from Savings Bank Funds	23,640	22,691 14 0
T.8.—Sale of Sites	—	—
T.9.—Rent of Post Office Premises Sub-let	5,550	5,194 10 8
T.10.—Receipts from British Administration for Excess Parcels Traffic	14,000	13,557 0 0
T.11.—Receipts from British Administration for Staffing of Wireless Stations	6,200	8,165 17 1
T.12.—Repayment of sums advanced to officers under Subhead E.S.	50	47 10 0
T.13.—Miscellaneous Receipts	6,000	5,465 12 9
T.14.—Repayment by the British Government of sums paid on their behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	3,500	2,712 14 11
TOTAL	90,040	95,713 9 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The excess was mainly due to the collection from British Government Departments of an increased rate of commission for payment of Army and Navy Allowances, including arrears for previous years.
- T.2.—The excess was due to the amount of orders renewed being less than anticipated.
- T.3.—The excess was due to the absence of reliable data, when the estimate was prepared, and to the appropriation of balances held over from previous years.
- T.4.—The collection of Rates for County Councils by the Post Office ceased in 1928. A small outstanding amount was received during the year.
- 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 excess was mainly due to an unexpected sale of copper wire brought about by a favourable market. In addition, scrap copper realized more than was estimated, and sales of new stores, which depend on applications received, and cannot be accurately forecast, were greater than was anticipated.
- T.7.—The variation was mainly due to the direct expenditure being less than anticipated. (See Subhead O).
- T.9.—The deficit was due to non-receipt in the financial year of certain rents.
- T.10.—The variation was due to the fluctuation in parcel traffic with Great Britain.
- T.11.—The excess was due to receipt in the financial year from Great Britain of a payment for the March, 1930, quarter, which was not anticipated when the estimate was prepared.
- T.12.—A casual variation.

T.13.—The receipts under this heading include the following items:—

	£	s.	d.
(a) Amount collected from British and Saorstát 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.	1,341	3	2
(b) Sale of Non-Engineering Stores	847	17	11
(c) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposible property ...	129	7	5
(d) Receipts in respect of damage to property, fines, etc. ...	170	15	0
(e) Receipts for issue of Postal Drafts, examination fees, repurchase of stamps, etc.	298	19	5
(f) 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, heating of Post Office Premises sub-let, etc.	921	16	6
(g) Profits on Exchange—Money Order service	293	15	11
(h) Receipts in respect of salary and pension liability of officer on loan to Iraq, and in respect of salary of officer on loan to the Land Commission	318	0	10
(i) Receipts in respect of special leave at cost of substitution, over-payments of wages, etc.	610	2	5
(j) Receipts in respect of watermarked paper supplied to the National Health Insurance Commission, recoveries in respect of rejected watermarked paper, Customs duties paid on articles subsequently returned to Great Britain, and repairs to cables in a previous year	416	13	8
(k) Other miscellaneous receipts	117	0	6

The receipts under this Subhead are variable; a closer approximation was not possible.

- T.14.—There was no available information on which to frame a closer approximation at the time of the preparation of the estimate.

EXTRA REMUNERATION (exceeding £30).

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, from 1st April, 1929, to 30th May, 1929, and an Executive Officer (£90-£350) of the Secretary's Office received a temporary non-pensionable allowance of £50 per annum, plus Bonus as from 31st May, 1929.

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 £30 per annum plus Bonus.

Three Clerical Officers, 5 Overseers, 51 Post Office Assistants, 1 Assistant Inspector, 18 Postmen, 25 skilled Workmen, 1 Labourer, and 8 Doorkeepers received extra remuneration varying between £30 3s. 5d. and £132 13s. 4d. 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.

One Post Office Assistant, acting District Court Clerk, received from the Department of Justice the difference between his Post Office Wages and Bonus, and £400 per annum.

NOTES.

(1) This Account includes a sum of approximately £1,749 for Salaries, etc., of staff lent to other Departments.

(2) During the year the following items were abandoned as irrecoverable :—

	£	s.	d.
Damage to Departmental Motor Van	5	9	
Overpayment of Wages in previous years	3	7	3
Replacement of damaged letter box	1	10	0
Medical Capitation fees overpaid	1	3	
	£5	4	3

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 29th November, 1930.

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. 1

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 1930.

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.
£	£	£		£	£	£
7,556	*	7,291	Construction	6,716	*	3,312
20,404	63,024	2,092	Renewals and Rearrangements of Plant ...	17,534	50,138	229
41,977	78,765	4,974	Maintenance	34,252	80,415	5,170
425	8,461	11	Repair of Stores in Post Office Factory ...	603	8,623	55
70,362	150,250	14,368		59,105	139,176	8,766
<u>£234,980</u>				<u>£207,047</u>		

* 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, 1930.

	Estimate.		Expenditure.
	£		£
Construction (Telegraphs):—		Construction (Telegraphs):—	
Shore Wireless Stations	440	Shore Wireless Stations	431
Sundry Works (including fast Telegraph Apparatus) ...	7,116	Sundry Works (including fast Telegraph Apparatus) ...	6,285
TOTAL COST OF TELEGRAPH CONSTRUCTION :—		TOTAL COST OF TELEGRAPH CONSTRUCTION :—	
Cash	£3,176	Cash	£2,776
Materials	4,380	Materials	3,940
	7,556		6,716 (a)
Construction (Common Services):—		Construction (Common Services):—	
Electric Light, Electric Power, Heating— New Works :—		Electric Light, Electric Power, Heating— New Works :—	
Cash	£6,829	Cash	£2,750
Materials	462	Materials	562
	7,291		3,312 (b)
TOTAL COST OF COMMON SERVICES CONSTRUCTION ...	£7,291	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£3,312

(a) Construction (Telegraphs):—Certain Telegraph works were not carried out as anticipated.

(b) Construction (Common Services):—Provision was made for lighting, heating, etc., works in the new General Post Office, 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, 1930.—continued.

Estimate.			RENEWALS, REARRANGEMENTS, &c., OF PLANT (a).			Actual Expenditure.		
LINES AND APPARATUS.		ELECTRIC LIGHT AND POWER.				LINES AND APPARATUS		ELECTRIC LIGHT AND POWER.
Telegraph Services.	Telephone Services.	Common Services.				Telegraph Services.	Telephone Services.	Common Services.
£ 13,934 6,269	£ 43,530 15,500	£ 1,439 648	£58,903 Cash	£51,938 ...	£ 12,645 4,653	£ 39,104 7,666	£ 189 14	
			TOTAL			17,298	46,770	203
201	3,994	5	Worn-out and Obsolete Plant and Stores— Book Value written off Stores Ledger ...		236	3,368	26	
£20,404	63,024	2,092	Total Cost of Renewals, Rearrangements, &c., of Plant	£	17,534	50,138	229	
			MAINTENANCE (b).					
34,900	74,055	4,515	£113,470 Cash	£107,593 ...	28,970	74,958	3,665	
2,052	4,485	459	6,996 Materials	7,411 ...	1,730	4,176	1,505	
25	225	—	250 Wayleaves	251 ...	25	226	—	
5,000	—	—	5,000 Maintenance of Submarine Cables (part cost)	4,582 ...	3,527	1,055	—	
£41,977	78,765	4,974	Total Cost of Maintenance	£	34,252	80,415	5,170	
			REPAIR OF STORES IN POST OFFICE FACTORY.					
425	8,461	11	Direct Expenditure— £7,797 Cash	£5,040 }	382	5,465	35	
			1,100 Materials	842 }	221	3,158	20	
			Indirect Expenditure	3,399 ...				
£425	8,461	11	Total Cost of Repair of Stores in Post Office Factory £		603	8,623	55	

(a) Renewals, Rearrangements, etc.—The total expenditure on renewal, etc., works was approximately £17,600, less than the estimate, the renewal of certain main and local lines, and of heating and lighting plant, not being carried out as anticipated. In addition, the recovery of the exchange equipment at Crown Alley was deferred.

(b) Maintenance.—The expenditure was approximately £6,000 less than the estimate, due to reduced costs consequent on the provision of new plant, the postponement of certain maintenance works, and savings in the amounts provided for storm repairs and the maintenance of Cross-Channel Cables.

APPENDIX No. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1930.

RECEIPTS.				ISSUES.			
		£	£			£	£
Value of Stores in hand, 1st April, 1929 :—				Works and Maintenance	...	68,512	
Stock at Rate Book Prices on 31st March, 1929 ...	145,761*			Repayment Services	...	3,196	
Stores in transit on 31st March, 1929	661			Sales	...	6,954	
Stores issued to Factory in respect of uncompleted Works on 31st March, 1929	...	682		Factory for use in Manufacture, Plant, etc.	...	9,200	
			147,104				87,862
Engineering Materials Purchased	...	66,317		Stocktaking Adjustments	...		122
Add Stores taken into Stock, 1929-30, but not paid for on 31st March, 1930	...	2,815		Value of Stores in transit on 31st March, 1930	...	482	
			69,132	Value of Stores in hand on 31st March, 1930	...	140,049*	
Deduct Stores taken into Stock prior to 1st April, 1929, and paid for in 1929-30	...	7,840					140,531
			61,292	(Including Stores awaiting repair or condemnation £48,460; for sale, £1,783; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £2,244).			
Add cost of Freight and Cartage of Engineering Stores	...	3,498					
Add cost of Handling :—							
Engineering Staff	...	1,704					
Stores Staff	...	6,684					
			11,886				
Manufactured Articles received from Factory at cost			6,433				
Profit on Rate Book Prices	...		1,800				
			£228,515				£228,515

M 2

* Includes Stores value £40,000 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 1929-30.

		Subhead N.1.		
RECURRENT CHARGES.		£	s.	d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1) ...		25,379	15	8
GRATUITIES AND OTHER NON-RECURRENT CHARGES.				
A.—Statutory.				
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1)) ...		14,821	3	3
Death Gratuities under the Superannuation Act of 1909 (Section 2 (1)) and the Act of 1914 (Section 2), and Supplementary Death Gratuities granted under the Act of 1909 (Section 2 (2)) ...		2,743	14	7
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6) ...		250	16	0
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4) ...		426	15	7
Gratuities granted to Dependants of Unestablished Officers under the Superannuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3) ...		—		
B.—Non-Statutory.				
Marriage Gratuities ...		2,389	7	10
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts ...		193	0	5
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 ...		1,101	6	6
Grants under the Injuries in War (Compensation) Act, 1915 ...		—		
		£47,305	19	10
		Subhead N.2.		
Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...		£65,094	4	0
		Subhead N.3.		
Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ...		10,568	13	0
REPAYMENT TO BRITISH GOVERNMENT IN RESPECT OF PENSIONS AWARDED PRIOR TO 1ST APRIL, 1922.		Subhead N.4.		
RECURRENT CHARGES.		£	s.	d.
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1) ...		49,355	16	0
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 ...		128	3	10
Grants under the Injuries in War (Compensation) Act, 1915 ...		1,466	9	2
		£50,992	17	9
		Subhead N.5.		
Agency payments made in respect of Pensions, Compensation Allowances and Gratuities ...		1,082	8	11
TOTAL		£175,044	3	6

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, 1930.			Total for the previously expired Period.			Total to 31st March, 1930.				Payments in the Year ended 31st March, 1930.			Total for the previously expired Period.			Total to 31st March, 1930.		
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.
To Balance on 31st March, 1929 ...	24,884	12	5	—	—	—	—	—	—	By Balance on 31st March, 1929	—	—	—	24,884	12	5	—	—	—
„ Advances from the Ex- chequer ...	80,000	0	0	1,566,858	0	0	1,646,858	0	0	„ Expenditure on Works ...	96,712	1	3	1,501,973	7	7	1,598,685	8	10
										„ Expenditure on Stores not yet allocated (Suspense Head) ...	—	—	—	40,000	0	0	40,000	0	0
										„ Balance on 31st March, 1930	8,172	11	2	—	—	—	8,172	11	2
TOTAL ...	104,884	12	5	1,566,858	0	0	1,646,858	0	0	TOTAL ...	104,884	12	5	1,566,858	0	0	1,646,858	0	0

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN.
30th November, 1930.

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.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930 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. ...	9,560	7,651 11 11	1,908 8 1	—
B.—Cost of Daily Programmes	14,360	13,808 0 8	551 19 4	—
C.—Travelling Expenses ...	100	65 14 5	34 5 7	—
D.—Light, Power, etc. ...	800	729 12 9	70 7 3	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	1,350	1,616 5 5	—	266 5 5
F.—Subscriptions, etc., to International and other Conferences and Conventions ...	40	63 4 4	—	23 4 4
G.—Telegrams and Telephones	250	256 17 11	—	6 17 11
H.—Incidental Expenses ...	50	17 3 4	32 16 8	—
TOTAL ...£	26,510	24,208 10 9	2,597 16 11	296 7 8

Surplus to be surrendered ... £2,301 9 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Licence Fees ...	15,000	13,050 0 0
Advertisements, etc. ...	40	118 19 4
	£15,040	£13,168 19 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings mainly due (1) to the provision for extra personnel not expended, consequent upon the negotiations for extension of News Service not being completed (£1,150); (2) to vacancies not being filled, and changes in personnel (£661), and (3) to economies effected on Extra Duty and Sunday Duty (£97).

- B.—Saving due to economies effected in programme costs.
- C.—This is a fluctuating item. Less travelling was necessary than was anticipated.
- D.—Saving was mainly due to the cost of light, power, and heat at Cork Studio being less than anticipated.
- E.—The amount to be expended was under-estimated. (Department of Finance letter S. 60/1/30, of 30th September, 1930, refers).
- F.—The excess was due to the Subscription to Union Internationale de Radiodiffusion for two years falling due for payment in the course of the financial year. (Department of Finance letter S. 60/1/30, of 22nd January, 1930, refers).
- G.—The expenditure under this Subhead was slightly larger than anticipated. (Department of Finance letter S. 60/1/30, of 22nd January, 1930, refers).
- H.—The expenditure under this Subhead is variable, and was less than was anticipated during this financial year.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
29th November, 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.

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, 1930, compared with the Sum Granted, for the Cost of the ARMY, including ARMY RESERVE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Pay of Officers, Cadets, N.C.O's and Men ...	531,191	505,451 18 8	25,739	1 4	—	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers	1,000	957 12 10	42	7 2	—	—
A.2.—Resignation, Retirement and Discharge Gratuities: Original ... £64,005 Supplementary 18,000	82,005	63,421 9 3	18,583	10 9	—	—
A.3.—Expenses of Equitation Teams at Horse Shows	2,550	1,425 13 6	1,124	6 6	—	—
B.—Marriage Allowance ...	86,232	77,224 6 9	9,007	13 3	—	—
C.—Wages of Civilians attached to Units ...	60,966	62,462 1 10	—	—	1,496	1 10
D.—Pay of Chaplains and Officiating Clergymen	4,333	4,636 17 6	—	—	303	17 6
E.—Pay of Officers of Medical Service, &c. ...	24,620	22,955 11 10	1,664	8 2	—	—
F.—Medicines and Instruments	1,222	1,211 14 5	10	5 7	—	—
G.—Lodging and Subsistence Allowances ...	37,779	34,661 0 3	3,117	19 9	—	—
H.—Transport of Troops ...	17,656	11,985 14 11	5,670	5 1	—	—
I.—Conveyance of Stores ...	3,150	1,975 13 4	1,174	6 8	—	—
J.—Mechanical Transport ...	18,843	12,722 9 7	6,120	10 5	—	—
K.—Provisions and Allowances in lieu ...	177,522	154,196 7 2	23,325	12 10	—	—
L.—Petrol and Oils ...	6,474	6,020 15 6	453	4 6	—	—
M.—Clothing and Equipment— Original ... £63,890 Supplementary 10	63,900	53,804 3 8	10,095	16 4	—	—
N.—Animals and Forage— Original ... £15,075 Supplementary 10	15,085	14,679 1 0	405	19 0	—	—
O.—General Stores— Original ... £44,693 Supplementary 10	44,703	27,491 19 9	17,211	0 3	—	—
O.1.—Assistance to Civil Aviation (Irish Aero Club)	10	—	10	0 0	—	—
P.—Warlike Stores ...	72,145	35,919 0 3	36,225	19 9	—	—
Q.—Engineer Stores ...	5,260	1,118 3 8	4,141	16 4	—	—
R.—Fuel, Light, and Water in kind, and Fuel Oils ...	29,514	35,254 9 8	—	—	5,740	9 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 ...				
<i>Original</i> ... £23,120				
<i>Supplementary</i> 10				
	23,130	7,682 4 3	15,447 15 9	—
T.—Military Lands ...	6,038	5,390 12 7	647 7 5	—
V.—Barrack Services ...	12,375	7,291 16 4	5,083 3 8	—
W.—Insurance ...	5,032	5,492 2 4	—	460 2 4
X.—Incidental Expenses—				
<i>Original</i> ... £3,960				
<i>Supplementary</i> 10				
	3,970	2,140 19 3	1,829 0 9	—
X.1.—Telegrams and Telephones ...	3,800	3,181 15 7	618 4 5	—
X.2.—Contributions to Dublin Hospitals for treatment of wives and families of soldiers in Dublin Area ...	700	850 0 0	—	150 0 0
Y.—Office of Minister for Defence ...	49,543	48,636 3 11	906 16 1	—
Y.1.—Travelling and Subsistence of Office Inspection Staff ...	675	442 17 9	232 2 3	—
Y.2.—Army Reserve ...	107,388	92,247 8 11	15,140 11 1	—
Y.3.—Officers' Training Corps	500	—	500 0 0	—
Balances Irrecoverable	—	114 15 1	—	114 15 1
	£ 1,499,311	1,303,047 1 4	204,529 5 1	8,265 6 5
<i>Deduct :—</i>				
Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	18,040	—	18,040 0 0	—
GROSS TOTAL :—				
<i>Original</i> £1,481,261				
<i>Supplementary</i> 10				
	1,481,271	1,303,047 1 4	186,489 5 1	8,265 6 5
			Surplus of Gross Estimate over Expenditure. £178,223 18 8	
<i>Deduct :—</i>				
Z.—Appropriations in Aid ...	Estimated. 38,740	Realized. 43,546 12 8	Surplus of Appropriations in Aid realized. £4,806 12 8	
NET TOTAL :—				
<i>Original</i> £1,442,521				
<i>Supplementary</i> 10				
	£ 1,442,531	1,259,500 8 8	Total Surplus to be surrendered. £183,030 11 4	
			Estimated.	Realized.
			£	£ s. d.
Extra Receipts payable to Exchequer (Conscience Money)			—	24 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is due to the fact that the average number of Other Ranks on the strength of the Army was less than that provided for in the Estimate.
- A.1.—A slight over-estimation.
- A.2.—It was not found possible during the financial year to discharge a number of Non-Commissioned Officers and Men for which a supplementary estimate was taken. In addition, the number of Officers who resigned or retired was not as great as that anticipated.
- A.3.—The strength of the teams participating in Shows was considerably below that anticipated. One Foreign Show provided for in the Estimate was not attended.
- B.—Owing to the reduced strength of the Army during the financial year, the average number of Non-Commissioned Officers and Men on the Marriage Establishment was appreciably less than the number provided for in the Estimate.
- C.—It was found necessary to employ more civilian tradesmen for Engineer Services than was anticipated when the Estimate was framed.
- D.—The number of Chaplains attached to the Forces had to be increased.
- E.—The saving is due to the resignation or retirement of Medical Officers and the reduction in the Nursing Staff.
- F.—A slight over-estimation.
- G.—The number of Officers provided for in the estimate was greater than the number who actually received Lodging, Fuel and Light Allowance, and the amount paid for Subsistence was also less than anticipated.
- H.—The saving is attributable to the fact that movements of troops, and the numbers travelling on discharge, duty or leave were less than estimated.
- I.—It was not found necessary to distribute stores on the scale anticipated.
- J.—The number of vehicles purchased was less than that provided for in the Estimate.
- K.—The saving is due to the decreased average strength of the Army during the financial year.
- L.—A slight over-estimation.
- M.—Reduced strength, and also the fact that certain orders placed with Contractors were not completed within the year.
- N.—The outlay on shoeing and stable necessities was less than anticipated.
- O.—Stores, including Aeroplanes, Wireless, Ordnance and Miscellaneous Stores, were not purchased to the extent anticipated. The Irish Military College was not established during the financial year.
- P.—Stores were not purchased to the extent anticipated.
- Q.—Renewals of Tools and Machinery did not take place to the extent anticipated, and it was not found necessary to purchase the Technical Instructional stores provided for in the Estimate.
- R.—The amount taken was under-estimated.
- S.—The Night Lighting at Baldonnell and the Minor New Works contemplated in the Estimate were not carried out during the financial year, while stores for Maintenance were not purchased to the extent anticipated.

- T.—The cost of maintenance and the payment of compensation were less than anticipated.
- V.—The purchases of Bedding and Furniture were not made during the financial year.
- W.—The excess is due to payment of arrears of Unemployment Insurance Contributions in respect of certain Civilian Employees who were not previously insured.
- X. and X.1.—It is difficult to estimate even approximately the expenditure under each of these Subheads.
- X.2.—Payment in respect of prior year fell as a charge to this Subhead in this Account. See explanation in the Subhead in 1928-29 Appropriation Account.
- Y.—Two officers were transferred to other Departments, and their places were not filled during the year.
- Y.1.—Inspections were not undertaken to the extent anticipated.
- Y.2.—While the strength of Class "A" Army Reserve was greater, that of Class "B" was considerably less than that provided for in the Estimate.
- 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.

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

	£	s.	d.
(1) Over-issue of Pay to Cadet of the Army Air Corps due to a misinterpretation of Regulations. Recovery was not possible, as the Cadet had been discharged on medical grounds. (Department of Finance authority, S. 4/150/26) ...	13	14	3
(2) A beast, on being slaughtered, was condemned at the Abattoir as unfit for human consumption. (Department of Finance authority, S. 8/57/26) ...	16	10	9
(3) Ration allowance over-issued to a soldier, who was admitted to a Military Hospital pending discharge from the Army. Recovery was not found possible. (Department of Finance authority, S. 4/50/29) ...	1	4	1
(4) Erroneous stamping of National Health Insurance card for civilian employee. Negligence could not be attributed to the Paying Officer. (Department of Finance authority, S. 4/33/30) ...	2	11	
(5) Meat condemned at a Military Abattoir as unfit for human consumption. Examination of the animal before slaughter showed no signs of disease. The contractor was called upon to make good 25 per cent. of the loss. (Department of Finance authority, S. 8/57/26) ...	15	0	5
(6) Debtor Balances on non-effective Soldiers' accounts. (Department of Finance authority, S. 5/14/30) ...	68	2	8
TOTAL ...	£114	15	1

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.
	£	£ s. d.
1. Revenue from Lands	3870	3,285 12 11
2. Rents from Canteen Lettings	500	264 17 0
3. Sale of Surplus and Unserviceable Clothing and Stores	15,000	13,806 14 11
4. Receipts from Dental Workshops	1,200	660 10 6
5. Receipts for Clothing issued on Repayment	2,000	1,937 8 11
6. Sale of Manure	200	197 12 9
7. Sale of Cast Horses	500	1,278 8 6
8. Sale of Show Horses	1,000	1,415 0 0
9. Sales of Hides and Offal	3,000	3,674 9 1
10. Sales of Supplies on Repayment	3,000	5,006 0 5
11. Revenue from Bands	750	728 0 0
12. Receipts from Discharge by Purchase	150	582 10 0
13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals	2,920	211 4 0
14. Receipts in respect of Soldiers' Washing—Parkgate Laundry	1,200	787 6 1
15. Receipts in respect of Barrack Damages	100	194 15 2
16. Receipts in respect of breakages of utensils, etc.	250	785 7 9
17. Receipts Fuel, Light and Water and Barrack Services	500	1,622 9 1
18. Shoemakers' Shops	400	—
19. Refund from Army Pensions Vote—Payments made to Consultants from Army Vote	200	100 0 0
20. Receipts in respect of General Stores		86 10 6
21. Receipts in respect of Ordnance Stores		250 0 4
22. Receipts in respect of Engineer Stores		24 18 9
23. Receipts in respect of Medical Stores		21 3 9
24. Receipts for hire, etc., of Mechanical Transport		790 13 1
25. Receipts for hire, etc., of Army Horses		368 17 3
26. Forage issued on repayment		96 8 9
27. Sale of Photographs, etc.		45 10 0
28. Sale of Cheddite		87 15 2
29. Receipts for hire of Tentage		10 15 5
30. Payment for services rendered by Army Corps of Engineers		602 8 3
31. Sale of Bakery Sweepings		4 2 6
32. Receipts in connection with X-Ray Photographs		22 15 6
33. Petrol and Oils issued on repayment		80 19 0
34. Receipts in connection with Hospital Treatment		12 6 7
35. Rents received for occupation of Married Quarters		468 6 8
36. Payment for services rendered by Army Air Corps		88 6 3
37. Prizes awarded to Army Show Horses	2,000	577 16 8
38. Receipts for services rendered by Army Fire Brigades		44 16 4
39. Payment by Civilian Employees for Messing, etc.		487 13 9
40. Receipts for use of Gymnasium		170 8 10
41. Curragh Civilian Lettings		1,711 1 10
42. Recoveries in respect of Charges to Vote		
Subheads in prior Accounts :—		
A.—Pay of Officers, Cadets, N.C.O's and Men		282 7 1
B.—Marriage allowance		16 2 6
E.—Pay of Officers of Medical Service, etc.		6 8 2
G.—Lodging and Subsistence Allowances		7 18 0
I.—Conveyance of Stores		14 19 7
J.—Mechanical Transport		4 13 10
K.—Provisions and Allowances in lieu		404 16 3
M.—Clothing and Equipment		20 0 0
O.—General Stores		3 9
T.—Military Lands		148 1 2
V.—Barrack Services		29 5 5
X.—Incidental Expenses		10 0 0
X.1.—Telegrams and Telephones		4 6 7
Y.2.—Army Reserve		2 8
43. Miscellaneous small receipts		5 5 5
	<u>£38,740</u>	<u>£43,546 12 8</u>

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.

	£	s.	d.
(1) Deficiencies of petrol and oil found on stocktaking after the Officer responsible had resigned. (Department of Finance authority, S. 8/68/29) ...	23	15	11
(2) Certain articles of clothing found on handing over to be deficient and others found to be so deteriorated as to make them unsuitable for issue. The Officer responsible was ordered to contribute £5 towards making good the loss sustained. (Department of Finance authority, S. 8/24/30) ...	9	17	0
(3) Loss of a pair of binoculars by an Officer under circumstances in which negligence could not be attributed to him. (Department of Finance authority, S. 8/16/30) ...	6	9	0
(4) Damage to cylinder blocks under circumstances in which a Court of Inquiry found two Officers not altogether free from responsibility and ordered them to contribute £42 towards making good the loss sustained. (Department of Finance authority, S. 8/79/29) ...	126	0	0
(5) Loss through breakage of furniture in transit. The Railway Company could not be proved to be responsible. (Department of Finance authority, S. 8/77/29) ...	1	13	0
(6) Deficiencies of Clothing and Barrack Services Stores found on stocktaking and attributed to accounting errors, inadequate staff and petty pilferages. (Department of Finance authority, S. 8/30/29) ...	47	5	4
(7) Damage to Army Lancia tender by collision with tramcar. A Court of Inquiry found that no negligence was attributable to the Army Driver, but the Department was advised that an action for damages could not be sustained. (Department of Finance authority, S. 6/6/30) ...	85	0	0
(8) Value of Public Clothing and Equipment found deficient on the discharge of a Cadet. Recovery was not possible. (Department of Finance authority, S. 4/150/26) ...	2	15	6
(9) Loss of sundry stores by accidental breakages. (Department of Finance Authorities, S. 8/61/29, S. 8/34/29, S. 8/62/29, S. 8/53/30, S. 8/4/30) ...	10	8	5
(10) Loss of six horses. One was destroyed as a result of accident; a second on account of disease; and the remaining four died from natural causes. (Department of Finance authorities, S. 8/73/29, S. 8/58/29, S. 8/53/29, S. 8/59/29, S. 8/70/29, S. 8/13/30) ...	130	10	0
(11) Loss of stores by accidental fire. (Department of Finance authority, S. 8/78/29) ...	12	2	
(12) Deficiency of 32 tons of coal at a Barracks which had been vacated for some time prior to stocktaking. There was not sufficient evidence to show how the deficiency occurred, but neither fraud nor negligence could be attributed. (Department of Finance authority, S. 8/14/30) ...	72	0	0
(13) Deficiencies of clothing on transfer of stores in 1927 for which it was not found possible to fix responsibility on any particular individual. (Department of Finance authority, S. 8/22/30) ...	12	17	7
(14) Deficiencies of Clothing and Equipment stores found on stocktaking and attributable to inadequate and inexperienced staff. The Officer in charge was ordered to contribute £5 towards making good the loss sustained. (Department of Finance authority, S. 8/32/30) ...	10	16	6

STORES WRITTEN OFF UNDER THE AUTHORITIES CITED.—(continued).

	£	s.	d.
(15) Theft of Barrack Services stores from vacant Detention Barracks. A Court of Inquiry failed to fix responsibility for the loss. Military and Police inquiries failed to trace the culprits. (Department of Finance authority, S. 8/6/30) ...	9	1	6
(16) Clothing pilfered in transit from Depot. The Railway Company, while denying responsibility, contributed one-half the loss sustained. (Department of Finance authority, S. 8/21/30) ...	5	1	6
(17) Two cases of loss of stores by theft. Military and Police inquiries failed to trace the culprits. (Department of Finance authorities, S. 8/45/30, S. 8/30/30)	1	14	6
(18) Loss of sundry stores under circumstances in which responsibility could not be attached to any person. (Department of Finance Authorities, S. 4/27/30, S. 8/81/30, S. 8/81/29, S. 8/50/29, S. 8/26/30, S. 8/54/29) ...	3	14	9
(19) Provisions condemned by responsible Military authorities as unfit for human consumption. (Department of Finance authority, S. 8/57/26) ...	16	5	
(20) Deficiencies of Barrack Services stores at Officers' Mess. The Officer responsible paid the value of the articles to the then Quartermaster, but the latter, who subsequently resigned and left the country, failed to account for the sum in question. Recovery was impracticable. (Department of Finance authority, S. 8/23/30) ...	1	0	11
(21) Articles of Barrack Equipment, etc., found to be missing in married quarters taken over from discharged soldier. Recovery was not found possible. (Department of Finance authority, S. 8/42/29) ...	16	2	
(22) Deficiencies of petrol attributed to wastage, evaporation, sediment and other foreign matter. (Department of Finance authorities, S. 8/5/30, S. 8/46/30)	13	7	5
(23) Deficiencies of provisions disclosed at stocktaking. A Court of Inquiry attributed the deficiencies to the falsification of the accounts by a soldier clerk, made possible by the negligence of the responsible officer. The soldier clerk was tried by Courtmartial and sentenced to a period of imprisonment with hard labour. The Quartermaster was required to contribute £155 13s. 11d., the Assistant Quartermaster £51 17s. 11d., and the Acting Officer Commanding £10 towards making good the amount involved. (Department of Finance Authority, S. 8/11/30) ...	259	9	9
(24) Damage to military property by fire. A Court of Inquiry failed to fix the responsibility for the loss. (Department of Finance authority, S. 8/27/30) ...	5	11	10
(25) Deficiencies disclosed at stocktaking in Barrack Services store and attributed mainly to breakages, etc. The Quartermaster was ordered to contribute a sum of £1 15s. 10d. in respect of certain items. (Department of Finance authority, S. 8/64/29) ...	7	10	0
(26) Value of articles of public clothing, etc., found to be deficient on the desertion of soldiers. (Department of Finance authority, S. 5/14/30) ...	52	17	4
(27) Clothing pilfered from a clothing stores by some person or persons unknown. The responsibility for the loss could not be fixed on any individual. The Quartermaster was ordered to contribute a sum of £3. (Department of Finance authority, S. 8/19/30) ...	22	15	4

CLAIMS ABANDONED UNDER DEPARTMENT OF FINANCE AUTHORITY.

	£	s.	d.
(1) Arrears of rent due by civilian employees who continued in occupation of quarters after the termination of their employment. Recovery was not found possible. (Department of Finance authorities S. 4/33/29, S. 4/63/29, S. 4/84/29, S. 5/4/30)	26	5	7
(2) Amount due in respect of transport of mechanics and equipment in connection with trans-Atlantic flight. (Department of Finance authority, S. 4/73/30) ...	2	6	6
(3) Claims for the value of light supplied to civilian tenants. Legal proceedings were instituted and, in one case, a decree obtained. Recovery was not possible. (Department of Finance authority, S. 4/28/28) ...	18	17	8
(4) Cost of maintenance, etc., in Military Hospital of a child who met with an accident which required immediate hospital treatment. Recovery was not possible as the parents were without means. (Department of Finance authority, S. 4/52/29) ...	1	11	6
(5) Amount due for water from Military mains. The person responsible paid £5 and subsequently sought the protection of the Court of Bankruptcy. (Department of Finance authority, S. 4/48/29) ...	12	10	0
(6) Value of certain drafts issued in 1923-24 on foot of "false" accounts and negotiated by Bankers. As the latter acted entirely in good faith, legal proceedings were not deemed advisable. (Department of Finance authority, S. 5/20/25) ...	958	18	4
(7) Amount due in respect of maintenance and treatment in the Military Families Hospital of a civilian who met with a serious motor accident. Recovery was not possible, as the person was without means. (Department of Finance authority, S. 4/59/30) ...	8	12	6
(8) Amount due from a contractor in respect of gas supplied. The contractor became a bankrupt, and a dividend of 1s. 6d. in the £ was received (£7 11s. 5d.). (Department of Finance authority, S. 4/87/29) ...	93	7	4
(9) Value of clothing issued on repayment. The negotiation of the postal order in payment thereof was traced to a soldier clerk who had been transferred to the Reserve, and had subsequently left the country. (Department of Finance authority, S. 4/71/30) ...	5	3	
(10) Offals condemned as unfit for human consumption—negligence could not be attributed to any person. (Department of Finance authority, S. 8/57/26) ...	1	7	6
(11) Claims against certain persons in respect of damage to Army vehicles through accident. Legal proceedings for recovery were not deemed advisable. (Department of Finance authorities, S. 6/9/30, S. 6/14/30, S. 6/16/30, S. 6/2/30)	13	6	1
(12) Two cases of overpayment of £568 10s. 10d. and £547 11s. 9d. in respect of billeting of troops during 1922-23. Proceedings for recovery were instituted in each case, but on the recommendation of the Legal Advisers were subsequently withdrawn on the payment of £400 and £200 respectively by the parties concerned. (Department of Finance authority, S. 5/23/25) ...	516	2	7
Total ...	£1,653	10	10

NOTES.

- (a) Expenses incurred in connection with the celebration of the Centenary of Catholic Emancipation are included in the following Subheads of this account :—

Subhead C.—Wages of Civilians	...	...	£17	0	0
„ H.—Transport of Troops	...	...	175	3	3
„ X.—Incidental Expenses	...	...	34	16	4
Total	...	...	£226	19	7

(Department of Finance authority, S. 4/24/29).

- (b) Expenditure in connection with the Military participation at the Reception of the Papal Nuncio at Kilkenny is included in the following Subheads :—

Subhead G.—Lodging and Subsistence Allowances	...	...	£5	16	11
„ H.—Transport of Troops	...	...	240	7	5
„ K.—Provisions	...	...	5	4	8
„ L.—Petrol and Oils	...	...	19	5	..
Total	...	...	£252	8	5

(Department of Finance authority, S. 4/9/30).

- (c) Expenditure incurred in connection with the Military participation in the Public Funeral of the late John Devoy are charged to the following Subheads :—

Subhead G.—Lodging and Subsistence Allowances	...	...	£23	10	0
„ H.—Transport of Troops	...	...	61	7	0
„ X.—Incidental Expenses	...	...	5	0	0
Total	...	...	£89	17	0

(Department of Finance authority, S. 102/8/29).

- (d) Expenses, etc., of an Officer representing the Defence Forces at the Funeral of a British Army Officer who lost his life as the result of an accident while competing at the International Military Jumping Competition at Dublin Horse Show are charged to the following Subheads :—

Subhead G.—Lodging and Subsistence Allowances	...	...	£7	13	0
„ X.—Incidental Expenses	...	...	5	0	0
Total	...	...	£12	13	0

(Department of Finance authority, S. 4/51/29).

- (e) Included in Subhead X (Incidental Expenses) are the following :—

- (1) Payment of £42 16s. 0d. Dependents' Allowances for the period 10th March to 9th October, 1923, in respect of the wife of an ex-member of the Army.

(Department of Finance authority, S. 5/8/29).

- (2) Ten cases of compensation, amounting to £154 15s. 0d. for damage and/or injury to persons and property by Military vehicles in circumstances in which negligence was suspected or proved.

(Department of Finance authorities, S. 6/14/29; S. 6/4/30; S. 6/7/29; S. 6/17/29; S. 6/11/29; S. 6/7/28; S. 6/9/29; S. 6/10/29; S. 6/18/29).

- (f) Included in Subhead H (Transport of Troops) is a sum of £1 3s. 8d., cost of Railway Warrant issued to an ex-member of the Forces who was admitted to a Military Hospital during his discharge leave.

(Department of Finance authority, S. 4/50/29).

EXTRA REMUNERATION (exceeding £30).

One Clerical Officer (Female) received an allowance of £50 per annum plus Bonus.

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, seven Clerical Officers received £63, £49, £41 3s. 6d., £42 0s. 0d., £35 11s. 9d., £38 10s. 0d., and £38 10s. 0d., respectively, a Temporary Officer received £31 12s. 4d., and a Temporary Messenger received £45 in respect of Military Service Pensions.

This Account includes approximately £895 in respect of salaries of officers temporarily lent to other Departments.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
PARKGATE, DUBLIN,
22nd December, 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.

ARMY PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, MARRIED 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 and Disability Pensions and Gratuities to ex-Members of the Forces, etc. ...	75,700	51,941 2 9	23,758 17 3	—
B.—Allowances and Gratuities to Dependants of Deceased Members and ex-Members of the Forces, etc. ...	26,500	18,465 8 6	8,034 11 6	—
C.—Artificial Appliances ...	750	399 5 7	350 14 5	—
D.—Vocational Training ...	50	—	50 0 0	—
E.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	1,000	891 10 2	108 9 10	—
F.—Medical Fees ...	300	143 11 6	156 8 6	—
G.—Hospital Treatment ...	500	198 7 11	301 12 1	—
H.—Burials ...	50	—	50 0 0	—
ARMY PENSIONS BOARD. (No. 12 of 1927).				
I.1.—Salaries, Wages, and Allowances ...	1,804	1,738 4 1	65 15 11	—
I.2.—Travelling and Subsistence ...	430	352 6 4	77 13 8	—
I.3.—Incidental Expenses ...	305	9 1 2	295 18 10	—
J.—Military Service Pensions	145,582	141,953 16 1	3,628 3 11	—
K.—Payments to Local Registrars of Deaths, etc. ...	2	15 4	1 4 8	—
L.—Extra Statutory Grants ...	500	450 0 0	50 0 0	—
Balances Irrecoverable ...	—	41 19 0	—	41 19 0
TOTAL ...	253,473	216,585 8 5	36,929 10 7	41 19 0

Surplus to be surrendered ... £36,887 11 7

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	140 7 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and B.—The number of new Pensions, Allowances and Gratuities granted during the year was considerably less than was anticipated. In framing the estimate regard was had to the number of applications which were on hand and the proportion of similar applications in which pensions, etc., were granted in previous years.
- C.—The demand for new limbs was considerably less than was anticipated.
- D.—No suitable application was received during the year.
- E.—The number of cases summoned for examination was somewhat less than anticipated.
- F.—The number of cases in which reports were necessary was less than expected.
- G.—The number of cases requiring treatment was obviously a matter of conjecture.
- H.—No claim arose under this Subhead.
- I.1.—The variation is due to reduction in staff. One officer was transferred from the Board's staff during the year.
- I.2.—It was not possible to forecast the expenditure under this Subhead more closely.
- I.3.—The sum of £300 for gratuities to ordinary members of the Board was inserted in the draft estimates under this division of the Subhead. The amount for gratuities was subsequently reduced to £100, and, in the course of revision of the draft estimates, that provision was made under I.1., and through inadvertence the amount of £300 was not taken out of the I.3. division.
- J.—Slight variation is due in part to casualties, i.e., deaths and variation in the abatement under Section 8 of the Act.
- L.—The amount of the Grants made under this Subhead was not as large as estimated.

PARTICULARS OF EXTRA STATUTORY GRANTS.

	£	s.	d.
(1) Grant to the widowed mother of an Officer who died suddenly from heart disease attributable to service in the Irish Volunteers and aggravated by service in the National Army. The applicant was ineligible for an award under the Army Pensions Acts. The Officer was the main support of his mother. He rendered very valuable service to the State, both in the Irish Volunteers and National Army. (Department of Finance authority, P. 19/44/29)	...	200	0 0
(2) Grant to the widowed mother of an Officer who was killed in the course of duty with the National Army. The Officer, an only son, rendered service to the State, both as a member of the Irish Volunteers and the National Army. The applicant was awarded the maximum gratuity admissible under the Army Pensions Act, 1923, viz., £150. Her most certain means of livelihood were removed by her son's death, and she was reduced to extremely straitened circumstances. (Department of Finance authority, P. 19/53/29)	...	150	0 0
(3) Grant to the mother of a Flying Officer, who was killed in the course of duty, when his aeroplane crashed during Army Manoeuvres in 1925. The applicant was ineligible for an award under the Army Pensions Act, 1927. The deceased officer had contributed to the upkeep of his parents and of his younger brothers and sisters. (Department of Finance authority, P. 19/47/29)	...	100	0 0
		£450	0 0
		N 2	

BALANCES IRRECOVERABLE : BEING AMOUNT WRITTEN OFF UNDER AUTHORITY CITED.

An allowance with effect as from the 25th November, 1923, was granted under the Army Pensions Act, 1923, to a widow in respect of herself and two children. The widow re-married on the 28th February, 1924, but information regarding the fact was withheld, with the result that the Grantee was overpaid by way of widow's allowance, which should have been terminated on her re-marriage. Proceedings were instituted against the Grantee for forgery and fraud. She was convicted and sentenced.

The total sum involved was £212 8s. 4d., of which £170 9s. 4d. was charged in prior Accounts, viz. :—

		£	s.	d.
1924/5 (Subhead "B")	...	49	2	8
1925/6 (Subhead "B")	...	38	4	6
1926/7 (Subhead "B")	...	41	6	2
1927/8 (Subhead "B")	...	41	16	0
		£170	9	4

The balance £41 19s. 0d. is charged to this Account (Department of Finance authority, P. 19/61/29).

NOTES.

(a) In connection with certain Wound Pensions, etc., the persons concerned had already been awarded sums by the Personal Injuries Committee. The sums thus awarded were taken into account in connection with the awards of Wound Pensions, etc., viz., the sums issued by the Personal Injuries Committee have been or will be deducted from the Wound Pensions, etc., the charge against the Army Pensions Vote being the net sum thus arrived at. One case was thus treated during this financial year, viz. :—

The Dependants of a Volunteer were awarded a sum of £50 by the Personal Injuries Committee. The Dependants were subsequently awarded a gratuity of £100 under the Army Pensions Act, 1923, and the sum paid by the Personal Injuries Committee was recovered therefrom.

(Department of Finance authority, 597/337).

(b) One Military Medical Officer, whose pay was borne on the Army Vote, and one Medical Officer whose pay was borne on the Vote of the Department of Posts and Telegraphs, were loaned for part-time service as members of the Army Pensions Board during the financial year.

EXTRA REMUNERATION (exceeding £30).

One Clerical Officer received gratuities amounting to £75 for services rendered as Secretary to the Army Pensions Board.

One Medical Officer of the Department of Posts and Telegraphs received gratuities amounting to £150 for services as a member of the Army Pensions Board.

PEADAR MACMATHGHAMHNA,
Accounting Officer.

DEPARTMENT OF DEFENCE,
20th December, 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,

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, 1930, 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.
HEADQUARTERS.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages, etc. ...	13,217	13,147 16 6	69 3 6	—
A.2.—Travelling and Incidental Expenses :—				
<i>Original</i> ... £700				
<i>Supplementary</i> ... 950				
	1,650	1,186 0 4	463 19 8	—
A.3.—Telegrams and Telephones :—				
<i>Original</i> ... £290				
<i>Supplementary</i> ... 160				
	450	430 10 6	19 9 6	—
A.4.—Official Entertainment :—				
<i>Original</i> ... £1,250				
<i>Supplementary</i> ... 550				
	1,800	1,614 0 1	185 19 11	—
REPRESENTATIVES ABROAD.				
B.1.—Salaries, Wages, Allowances, etc. :—				
<i>Original</i> ... £29,367				
<i>Supplementary</i> ... 1,863				
	31,230			
<i>Less Do.</i> ... 2,500				
	28,730	27,844 2 0	885 18 0	—
B.2.—Rents, Rates, Fuel, Light, Cleaning, Furniture and Fittings :—				
<i>Original</i> ... £9,702				
<i>Supplementary</i> ... 600				
<i>Do.</i> ... 5,400				
	15,702	14,019 10 7	1,682 9 5	—
B.3.—Travelling and Subsistence :—				
<i>Original</i> ... £1,920				
<i>Supplementary</i> ... 150				
<i>Do.</i> ... 495				
	2,565	2,555 12 3	9 7 9	—
B.4.—Postage, Stationery, Telegrams, Telephones :—				
<i>Original</i> ... £1,310				
<i>Supplementary</i> ... 100				
	1,410	1,335 7 4	74 12 8	—
B.5.—Incidental Expenses :—				
<i>Original</i> ... £320				
<i>Supplementary</i> ... 50				
	370	311 5 11	58 14 1	—
B.6.—Repatriation of Destitute Subjects of Saorstát Éireann ...	200	163 7 1	36 12 11	—
TOTAL :—				
<i>Original</i> ... £58,276				
<i>Supplementary</i> ... 2,763				
<i>Do.</i> ... 5,055				
	66,094	62,607 12 7		
Surplus to be surrendered ... £			3,486 7 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees from Issue of Passports	8,000	8,681 13 8
Rent paid by Sub-tenants of part of High Commissioner's Office, London	1,180	1,198 12 2
Refund of portion of rates on High Commissioner's Office, London	470	423 17 3
Miscellaneous Receipts	—	287 13 3
	£9,650	£10,591 16 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The full provision made for extra clerical assistance in the Passport Office was not required owing to some decrease in volume of work.
- A.2.—It was anticipated that certain expenditure in connection with travelling and subsistence allowances for journeys abroad would fall to be borne in the 1929-30 vote. These charges were not, however, ripe for payment before 31st March, 1930.
- A.3.—Casual variation.
- A.4.—Provision was made for certain anticipated expenditure which did not in fact come in course of payment within the financial year.
- B.1.—Savings are due to the fact that certain vacancies abroad were not filled as early in the year as was anticipated.
- B.2.—Expenditure on the furnishing and re-decoration of premises abroad did not amount in the financial year to the sum estimated.
- B.3.—Casual variation.
- B.4.—In view of the fact that provision has to be made under these headings for all establishments abroad it is difficult to forecast expenditure with accuracy.
- B.5.—The provision for newspapers was in excess of the amount required. Expenditure under miscellaneous items cannot easily be foreseen.
- B.6.—It is not possible accurately to estimate expenditure under this Subhead, which depends on the number of applications granted.

J. P. WALSHÉ,

Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
8th January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930, 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 ...	7,135	7,054 7 8	80 12 4	—
B.—Travelling and Incidental Expenses :—				
<i>Original</i> ... £1,030				
<i>Supplementary</i> ... 120				
	1,150	1,099 10 6	50 9 6	—
TOTAL :—				
<i>Original</i> ... £8,165				
<i>Supplementary</i> ... 120				
	8,285	8,153 18 2		—
Surplus to be surrendered ... £			131 1 10	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Payments to the League are made in U.S.A. dollars and the saving is on a margin estimated to provide against variation in the rate of exchange.

B.—Saving on amount provided for the expenses of a delegation to the annual assembly of the League.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
2nd January, 1931.

I have examined the above Account in accordance with the provisions of the Exchequer and Audit Departments Act, 1921. I have obtained all the information 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, 1930,
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 ...	8,950	8,831 2 5	118 17 7	—
TOTAL ...£	8,950	8,831 2 5		—
Surplus to be surrendered		... £	118 17 7	

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),
29th November, 1930.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ADVANCES TO COMPENSATION FUNDS UNDER THE INTOXICATING LIQUOR ACT, 1927.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for Advances to the COMPENSATION FUNDS established under the INTOXICATING LIQUOR ACT, 1927 (No. 15 of 1927).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Advances under Sections 44 and 46 of the Intoxicating Liquor Act, 1927 :—				
Original ... £50,400				
Supplementary 300				
	50,700	50,647 16 6	52 3 6	—
TOTAL£	50,700	50,647 16 6		—
Surplus to be surrendered ... £			52 3 6	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Casual variation.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
15th December, 1930.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ROYAL IRISH AUTOMOBILE CLUB (GRANT IN AID).

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930, compared with the Sum Granted, for a Grant in Aid of the Expenses of the Royal Irish Automobile Club, in connection with the International Motor Races, held in the Phoenix Park, Dublin, on the 12th and 13th July, 1929.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
The Royal Irish Automobile Club (Grant in Aid) ... (Supplementary)	3,000	3,000	—	—
TOTAL ...£	3,000	3,000	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
9th December, 1930.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

REPAYMENTS TO CONTINGENCY FUND.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1930,
compared with the Sum Granted, for the repayment to the
CONTINGENCY FUND of certain Miscellaneous Advances.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Repayments to the Contingency Fund (Supplementary)	1,727	1,726 1 2	18 10	—
TOTAL ...£	1,727	1,726 1 2		—
Surplus to be surrendered		... £	18 10	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
29th November, 1930.

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.

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[Vote 71.]—continued.

APPROPRIATION ACCOUNTS

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1929-1930,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

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