

SAORSTAT ÉIREANN.

APPROPRIATION ACCOUNTS, 1930-31.

APPROPRIATION ACCOUNTS OF THE SUMS GRANTED
BY THE OIREACHTAS FOR PUBLIC SERVICES FOR
THE YEAR ENDED 31ST MARCH, 1931, TOGETHER
WITH THE REPORT OF THE COMPTROLLER
AND AUDITOR-GENERAL THEREON, AND HIS
REPORTS ON CERTAIN STORE ACCOUNTS.

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

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SAORSTÁT ÉIREANN.

ACCOUNTS OF THE PUBLIC SERVICES, 1930-31.

REPORT OF THE COMPTROLLER AND AUDITOR-
GENERAL.

GENERAL.

Out-turn of the Year.

1. The gross estimates for public services for the financial year 1930-31, as shown by the summary on page xix., amounted to £23,196,969, and the gross expenditure to £21,925,909 18s. 10d. Appropriations in aid were estimated at £1,028,066 and the amount realized was £999,998 13s. 3d., but on some votes the estimated receipts were not realized and the actual amount applied in aid of expenditure was £965,208 7s. 6d., the balance falling to be surrendered.

The total of the amounts to be surrendered is £1,242,991 14s. 5d., which is arrived at as follows:—

Gross Expenditure:—	£	s.	d.	£	s.	d.
Estimated ...	23,196,969	0	0			
Actual ...	21,925,909	18	10			

Saving on Gross Estimates	1,271,059	1	2
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APPROPRIATIONS IN AID:—

Estimated	1,028,066	0	0
Realized	999,998	13	3

Deficiency	28,067	6	9
Amount to be surrendered	...	£1,242,991	14	5	

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 1929-30 Votes.

3. The balances to be surrendered out of votes for the public services for 1929-30 amounted to £686,512 ls. 11d. I hereby certify that these balances have been duly surrendered to the Exchequer.

VOTE 6.—OFFICE OF THE REVENUE
COMMISSIONERS.

Subhead O.—Losses by Default, etc.

4. A sum of £234 18s. 2d. is charged to this subhead to make good the loss of betting duty in 13 cases in which amounts due by licensed bookmakers using official betting sheets were not recovered. A further sum of £204 18s. 1d. relating to these cases was written off as irrecoverable by authority of the Department of Finance.

A sum of £476 7s. 0d. was involved in 12 cases of non-payment of duty by bookmakers authorized to pay duty on the basis of certified returns. The Surety Company agreed to make good the loss in 8 cases, and repaid a sum roughly equivalent to half the total claim. The balance, £239 6s. 1d., has been made good out of this subhead.

Owing to lapse of time, it was not found possible to institute legal proceedings for recovery of the duty in those cases. These defaulters are no longer licensed.

Revenue Account.

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

Remissions.

6. 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, 1931, without statutory authority from motives of compassion or equity arising out of

particular circumstances in individual cases. The total of the amounts shown as remitted during the year is £91,454 10s. 6d. as compared with £26,758 1s. 11d. in 1929-30 and £15,434 16s. 8d. in 1928-29. Of the total, £88,585 4s. 6d. has been remitted on account of Income Tax. £64,340 14s. 7d. related to 79 cases in which the assessed parties died insolvent or were destitute and recovery was impossible; £7,891 4s. 8d. related to 20 cases in which the estates of the assessed parties were in bankruptcy or liquidation; £16,353 5s. 3d. related to 64 cases in which there was no real liability to tax. In addition there were six cases in which interest on Estate and Succession duties amounting to £2,869 6s. 0d. was remitted. The reasons given for remission appeared on examination to be satisfactory.

A large amount of duty passed as irrecoverable for various reasons is not included in the above figures.

VOTE 7.—OLD AGE PENSIONS.

Subhead B.—Expenses of Pension Committees.

7. With reference to my comments in the reports of previous years on the method of assessing the remuneration payable to Clerks of Committees, it has now been decided to pay salaries in lieu of the fees hitherto payable under the Financial Instructions for Old Age Pension Committees and Sub-Committees, issued in May, 1922. The change does not affect the charge to this subhead, as remuneration was calculated on the old basis during the year under review.

VOTE 10.—OFFICE OF PUBLIC WORKS.

Non-Voted Services.

Winding-up of National Monuments Fund.

8. The balance on the National Monuments Fund was finally extinguished by the payment to the Exchequer of £656 18s. 0d. This represents the cash balance of £433 referred to in paragraph 9 of my report on the accounts for 1929-30, together with interest on the capital securities of the Fund accruing prior to the realization of these securities by the Minister for Finance.

River Shannon Navigation.

9. It will be observed from the statement appended to the appropriation account of Vote No. 10 that an excess of payments over receipts in connection with this service during the year served to reduce the credit balance on the account from £4,503 to £2,626. I have been informed that the deficiency of receipts is due to the termination of the letting of certain property, possession of which has not been surrendered by the previous lessee, and is now the subject of legal proceedings.

VOTE 11.—PUBLIC WORKS AND BUILDINGS.

Special Subheads B.B.1 and B.B.2.

10. As the works for which sums of £1,600 and £3,200 were provided by way of Supplementary Estimate in 1929-30, for B.B.1—Ancient Monuments Preservation, and B.B.2—Residence of Papal Nuncio : Adaptation and Renovation (including Furniture), were not completed within that year, special subheads were opened, under Department of Finance authority, to meet additional charges for these services of £408 4s. 6d. and £2,544 0s. 7d., respectively.

Subhead J.4—Barrow Drainage.

11. The expenditure of £62,481 3s. 4d. in the current year brings the total expenditure on the Barrow Drainage Scheme to £289,187 8s. 1d., of which £183,626 6s. 7d. (including £5,000 in the present account) has been borne on voted moneys, the balance of £105,561 1s. 6d. having been charged to Local Loans Advances.

VOTE 32.—GÁRDA SÍOCHÁNA.

Exchequer Extra Receipts.

12. It had been the custom for the police to supply free of charge to solicitors and others abstracts of reports of street accidents. Owing to the increase in the number of accidents and the proportionate increase in the number of applications the practice of supplying these reports was discontinued. During the year an arrangement was made by which the abstracts are supplied for a nominal fee to cover the clerical and other work involved and I have asked that the approval of the Department of Finance should be obtained for this arrangement.

Allowances.

13. I am in communication with the Accounting Officer on the subject of a payment of a rent allowance amounting to £20 9s. 3d. in addition to subsistence which was paid to an officer on temporary transfer, whose family occupied official quarters, and also on the subject of the interpretation of the rules governing payment of subsistence allowance to an officer when on temporary transfer.

VOTE 33.—PRISONS.

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

VOTE 37.—CIRCUIT COURT.

Overpayments by a former County Registrar.

15. In the account for the financial year ended 31st March, 1929, it was noted that a County Registrar overpaid a sum of £75 10s. 0d. out of fees received by him in respect of the preparation of Voters' and Jurors' Lists. I have been informed that recovery has not been effected and that the matter has been submitted to the Department of Finance for instructions.

Losses.

The amount charged represents the shortage which it has been necessary to make good consequent on the defalcations of a former County Registrar to which reference was made in the account for 1928-29. I am informed that further legal proceedings are contemplated.

VOTE 46.—PRIMARY EDUCATION.

Preparatory Colleges.

16. The boarding cost per head at the several colleges for the school year 1930-31 ranged from 7s. 9d. to 8s. 11d. per week showing, in general, a decrease as compared with previous years.

The accounts of the farms and gardens for the same year disclose an excess of expenditure over receipts of £7 4s. 2d. in one case and excesses of receipts over expenditure ranging from £38 11s. 1d. to £1 3s. 5d. in the remaining cases.

As stated last year, remissions or reductions of pension fees granted to students entering colleges in 1930 were to be subject to review. A revised basis of assessment, under which higher fees are in general payable, has since been approved, and accordingly the fees of certain of the 1930 entrants will be increased as from the beginning of the school year 1931-32. Arrangements have been made by which in cases of difficulty the Revenue Commissioners are consulted on the assessment of means.

I am informed that the average fee paid for the school year 1930-31 was £11 2s. 0d. approximately, as compared with £13 12s. 0d. for the previous year.

Grants to Pupil Teachers.

17. Grants to pupil teachers are determined by reference to the income scale adopted for fixing Preparatory College fees, and I am in communication with the Accounting Officer on the application of the revised scale for pupil teachers appointed in 1930.

The sanction of the Department of Finance is being sought for the waiver of claims for refund of grants paid to certain ex-pupil

teachers who did not proceed to training on the completion of their Courses.

VOTE 52.—AGRICULTURE.

Subhead M.5.—Purchase of Creameries.

18. The expenditure of £72,546 6s. 5d. in the current year brings the total vote expenditure on this service to £749,839 9s. 5d. Receipts to date total £77,477 6s. 4d., leaving the net charge on public funds to 31st March, 1931, £672,362 3s. 1d.

Compensation for loss of employment through the acquisition, under this scheme, of creamery properties is normally payable to displaced employees on the basis of thirteen weeks at full pay, plus a percentage addition according to the age of the employee in certain cases. A case was observed of a payment of £936, representing three years at full pay, compensation for loss of employment made to an employee who had been offered and declined employment at an equivalent salary in another area.

VOTE 54.—FISHERIES AND GAELTACHT SERVICES.

Fishing Operations.

19. During the year five of the Department's boats engaged in fishing schemes under conditions approved by the Department of Finance. The expenditure, charged to Subhead E., amounted to £903, against which receipts amounting to £93 have been credited to Appropriations in Aid. The deficit, £810, does not include overhead charges, or value of gear issued from store, etc. In no case did the gross receipts exceed the running expenses and in consequence there was no distribution of earnings amongst the crews.

Fishery and Industrial Loans.

20. The arrears of fishery and industrial loans due, but unpaid, at 31st March, 1931, amounted to £139,273, an increase of £4,546 on the total amount of arrears outstanding at 31st March, 1930. Under the Fisheries (Revision of Loans) Act, 1931, all or portion of these arrears may be remitted and statements have now been prepared for presentation to the Oireachtas showing the nature and extent of the remissions made.

Rural Industries.

21. The expenditure, charged to Subhead F., amounted to £23,721. The receipts, credited to Appropriations in Aid, were £3,694, exclusive of £94 received as repayment of industrial

loans. Included in the expenditure is a sum of £2,245 expenses of the Central Dépôt established during the year as well as £6,155 in respect of Donegal Tweeds manufactured. The Central Dépôt received and retained sums amounting to £938, portion of which is payable to the Department for the cost of materials and overhead charges. I am at present in communication with the Accounting Officer with reference to the value of finished goods and materials on hands at the close of the financial year.

During the year a large quantity of stock which had accumulated over several years was disposed of at a price approved by the Department of Finance. A payment by way of agents' commission in connection with this transaction was made without the prior authority of the Department of Finance and I have asked that covering sanction be now sought.

Store Accounts.

22. The stock and store accounts were submitted to a test examination with satisfactory results. The question of the powers of the Accounting Officer in the writing down of values of stocks in hand to which reference was made in previous reports has not yet been decided.

In May, 1929, the Department received a report from a teacher that a burglary had taken place at her centre. On stock being taken, goods to the value of £204 were found to be missing. The facts were not reported to the Department of Finance until October, 1931. Authority has now been given for a write-off of the value of the missing articles.

Kelp and Carrageen Marketing.

23. Supplementary Estimates were passed during the year under which the moneys necessary for these services were provided. The volume of business transacted was much smaller than had been anticipated and a considerable quantity of stock remained on hands at the close of the year.

Relief Works.

24. Certain works were undertaken by the Department without the prior sanction of the Department of Finance and without the incidence of charge having been determined. A Supplementary Estimate was passed by the Oireachtas and covering sanction has been given by the Department of Finance.

Sea Fisheries Association.

25. As stated in the account the Association was not formed until late in the financial year and it was not found necessary to issue the full amount of the grant in aid provided by the supplementary estimate.

VOTE 55.—LAND COMMISSION.

Special Subhead—Losses.

26. A net loss of £41 13s. 9d. arising from the defalcation of an officer, who was prosecuted and convicted, was, by direction of the Department of Finance, charged to this subhead. As stated in the explanation appended to the account, the gross loss was £291 13s. 9d., of which £250 was recovered from an Insurance Company under a Fidelity Guarantee. Following an examination of the relevant documents, I have admitted as a proper charge to the account unvouched expenditure to the extent of £10 10s. 2d., for which credit was allowed in arriving at the amount of the defalcation.

*New Service—Subheads G.1, 2 and 3.**Gaeltacht Housing.*

27. Out of the provision for grants under the Housing (Gaeltacht) Act (No. 41 of 1929) issues to a total of £5,454 were made and charged in the present account. Charges of £3,956 10s. 11d. and £1,993 10s. 0d., respectively, were incurred for salaries and travelling expenses in connection with this service, further provision for which has been included in the vote for Fisheries and Gaeltacht Services for 1931-32.

Subhead B.—Travelling Expenses.

28. In paragraph 26 of my report on the accounts for 1928-29, reference was made to the extra charge for subsistence arising from the fixing of Dublin as the headquarters of travelling officers, irrespective of the area of their employment. On directing attention to charges of this nature occurring in the present account I was informed that a reorganization of the whole Inspectorate staff which was under consideration throughout the year 1930 had been put into effect as from 1st April, 1931, from which date I anticipate a reduction in expenditure under this subhead.

VOTE 56.—INDUSTRY AND COMMERCE.

Travelling and Subsistence Expenses.

29. I observed that subsistence allowance was paid to a member of a trade board who attended a meeting in Dublin, although it would appear that adequate rail facilities were available to

enable the member to return to his home after the conclusion of the meeting. In another case an allowance for use of a private motor car was made to an officer when travelling to a temporary centre, although cheaper modes of transit appeared to be suitable. I am in communication with the Accounting Officer with a view to the adoption of a definite procedure to govern such cases.

VOTE 62.—DEPARTMENT OF POSTS AND TELEGRAPHS.

Subhead G.3.—Manufacture of Stamps, etc.

30. Examination of the certificates of destruction disclosed that a large quantity of special commemoration stamps were destroyed on the 12th and 13th February, 1931. These stamps were requisitioned on 5th September, 1929, but the issue was withdrawn from sale on 30th September, 1929. As the greater portion of the stamps ordered were received between 27th September, 1929, and 21st October, 1929, and as the order seemed to be in excess of requirements, I am inquiring into the circumstances in which the requisition for additional supplies was issued on 5th September, 1929.

Losses by Default, etc.

31. I observed that in one instance extensive frauds were carried out over a period of years by the misappropriation of moneys lodged for deposit in the Savings Bank or for the purchase of savings certificates. The defaulting officer was prosecuted and sentenced to a term of imprisonment. The total losses so far ascertained exceed £3,000, but Departmental investigations have not yet been finally completed.

I also noted that in one provincial office counter losses were of frequent occurrence, and I have inquired whether steps have been taken to prevent the recurrence of such losses.

Engineering Repayment Work.

32. I referred in my reports of previous years to the percentage addition to direct costs recouped to the Department in respect of the computation of charges for works undertaken under this head. I understand that the revision of these percentage figures is still engaging the attention of the Department of Finance, but a final decision has not yet been reached.

I am in communication with the Accounting Officer regarding certain classes of repayment work, which have been outstanding for some years.

Engineers' Transport.

33. On a local examination of the records showing the cost of maintaining and running motor cycle combinations in the various Engineering districts, it was observed that the expenditure on repairs appeared to be unduly high in view of the length of time the machines were in use, and the present cost of replacement. It was noted also that the total running costs in some cases appeared to be heavy for this type of transport, and that the cycle combinations withdrawn from some districts were not replaced. I have been informed that the question of transport was the subject of inquiry by a Departmental Committee, which has not yet reached final conclusions.

Telephone Capital Account—Stores Suspense Head.

34. In my reports on the accounts for 1926-7 and 1927-8 I drew attention to the increase in the amount charged to the Stores Suspense Head of the Telephone Capital Account, which had hitherto been limited by the proviso that it should not bear a higher proportion to the total value of stores than current store requirements for works ultimately chargeable to Capital bear to total requirements. The increased charge was due to excess purchase of stores for Telephone Development purposes, but in 1928-9 it was reduced to £40,000 which was within the authorized limit. In the year under review the stores purchased were again found to be in excess of requirements owing to the curtailment of the Telephone Development programme. As the additional expenditure was not provided for under subhead K. of the vote, the charge to Telephone Capital—Stores Suspense Head—was increased from £40,000 to £50,000 with the sanction of the Department of Finance. The latter figure is approximately £11,000 in excess of the amount which would normally be chargeable, if the charge was limited in accordance with the authorized proviso.

Post Office Savings Bank Accounts.

35. The accounts of the Post Office Savings Bank for the year ended 31st December, 1930, have been submitted to a test examination with satisfactory results.

The sum charged to the expenses of management for services rendered by the Provincial and Headquarters staffs of the Post Office includes provision for pension liability. In my last report I drew attention to the absence of any corresponding charge to provide for the pensions of the staff wholly employed on Savings Bank work. No such charge has yet been included in the accounts, but I am informed that this matter is the subject of correspondence with the Department of Finance.

Subhead T.5.—Appropriations in Aid.

36. A sum of £113 4s. 3d. was received in respect of a sale of scrap metal under the usual conditions of contract. The purchaser afterwards made representations concerning the quality of the material, and he was repaid out of this subhead the sum of £48 0s. 11d. without the precedent authority of the Department of Finance having been obtained.

I observed that a number of claims for damage to Post Office vehicles had not been disposed of, though some of them were outstanding for a long period, and I have asked for information on the present position with regard to them.

Store Accounts.

37. A test examination of the store accounts was carried out with satisfactory results. The stocks held for other Government Departments on the 31st March, 1931, were valued at £29,357, as compared with £44,541 at the end of the previous financial year, but no change has so far been made in the method of financing these purchases.

Steps were taken by the invitation of tenders to dispose of the surplus overcoating held on behalf of the Department of Defence to which I referred in my last report. The best price obtainable was not considered satisfactory, however, and it was decided, with the concurrence of the Department of Finance, to retain the material for Post Office use, the Department of Defence to receive credit at a reduced price per yard, and to bear the resulting loss.

I noted that competitive tenders were not invited before placing a contract for cloth for another Government Department. In reply to my query I was informed that when further quantities were required competitive tenders would be invited.

Discrepancies in store records, which are brought to light at the periodical stocktakings are adjusted by the local officer under delegated authority when the amount under each individual head does not exceed 5/-. The authority of the Secretary is obtained for the adjustment of discrepancies in excess of that amount. The results of the stocktaking of the various stores for the year under review were examined, but it would appear desirable that the losses, which had been adjusted in accordance with the regulations, should be brought to notice in the statements appended to the Appropriation Account. I am in communication with the Accounting Officer on the matter.

Revenue.

38. A test examination of the accounts of Postal, Telegraph and Telephone services was carried out with satisfactory results.

Pending final agreement upon the annual amount properly payable to the Revenue Department in respect of the sale of stamps for Revenue purposes, the sum of £48,000 has been paid under this Head as in previous years.

VOTE 63.—WIRELESS BROADCASTING.

39. During the year approximately £120 was paid to the Department of Defence in respect of the services of Army Bands. I observed, however, that personal fees amounting to £176 were paid to various members of these Bands and I have inquired whether the fees were more properly payable to the Department of Defence for credit of the Army Vote.

I have also inquired into the adequacy of the system of accounting and control of Broadcasting equipment and stores at the Dublin and Cork stations.

VOTE 64.—ARMY.

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

40. As from 29th May, 1930, the accounts of soldiers' pay, which had been kept by the District Pay Officer of each unit and subjected to a detailed internal departmental examination before the charge to the vote was allowed, have been compiled at the office of the Minister for Defence. I am informed that only a limited departmental check of Pay Lists prepared on the new basis was carried out during the year. I understand, however, that a definite scheme of departmental audit of soldiers' accounts is under consideration. It would appear from the limited test audit carried out by my officers that, generally, the new system is working satisfactorily.

In one unit it was observed that numerous payments in advance were made to N.C.O.'s and men, contrary to regulation.

Subhead C.—Pay of Civilians attached to Units.

41. I noticed that considerable delay occurred in giving effect to alterations in wages of certain civilian employees, approved by the Department of Finance in October, 1929, and April, 1930, and that in some cases the old rates of remuneration were still being paid on 31st March, 1931.

Subhead H.—Transport of Troops.

42. I observed that, in some instances where return journeys were necessary, vouchers for return tickets were issued to units or individuals travelling, but that in others only single ticket

vouchers were provided. In reply to my inquiry asking why return warrants were not issued in all cases where a saving to public funds would have been effected, I was informed that return ticket vouchers were issued in certain cases as an experiment, that the results had proved to be unsatisfactory and that it had been found necessary to revert to the practice of issuing vouchers for single tickets only. As this procedure involves a considerable increase in the charge against public funds I have deemed it desirable to refer to the practice.

I mentioned last year that where officers and men on leave or furlough travelled at the expense of the public, advantage was not taken of the clause in the Agreement with the Railway Companies dated 25th May, 1925, providing for the issue, in such cases, of return tickets at ordinary single fares and one-fourth. Arrangements have been made as from 1st July, 1931, to avail fully of this concession.

The existing agreement with the Companies is in certain respects not satisfactory and negotiations are in progress with a view to its revision on lines more favourable to the State.

Subhead I.—Conveyance of Stores, etc.

43. In the course of my examination of the charges to this subhead I observed a payment of £70 8s. 5d. for conveyance of stores which appeared to be considerably in excess of the amount proper to be charged under the agreement with the Railway Company.

Subhead W.—Insurance.

44. A sum of £745 13s. 9d., representing arrears of Unemployment Insurance (employers' and employees' contributions) payable in respect of the women employees in the Army Laundry is charged to this Subhead with Department of Finance sanction. Following a decision of the Department of Industry and Commerce given in 1923, these employees were not insured under the Unemployment Insurance Acts. This decision was appealed against and the High Court decided that the employment in question came within the scope of the Unemployment Insurance Acts and was therefore insurable. The arrears paid cover the period from 1923 to January, 1930.

Subhead X.—Incidental Expenses.

45. A sum of £267 representing a payment for meat alleged to have been supplied to the Army during certain periods in the years 1922 and 1923 is charged to this subhead. The contractor concerned had furnished periodical accounts in the years 1922

and 1923 for meat supplied up to and including November, 1923, and these accounts were at the time discharged in full. No mention was then made of any balance outstanding and the further claim, which related to months not covered in the accounts furnished in 1922 and 1923, was not made until July, 1925. Receipts for the meat stated to have been delivered could not be produced, but official orders for supplies valued at £267 during part of the period were forthcoming, and this sum was finally accepted in full settlement of the claim. In the circumstances I have admitted the charge against the vote.

Compensation in respect of two lorries commandeered by the National Forces in 1922 was assessed at £850, and this sum was accepted in full and final settlement of the claim and paid in two instalments in December, 1923, and February, 1924. In August, 1930, the case was re-opened, following representations that the amount awarded was inadequate, and it was decided, with Department of Finance sanction, and in view of the exceptional circumstances disclosed, to make an additional payment of £140. This sum was paid during the year and is included in the charge to Subhead X. of the vote.

Subhead Y.2—Army Reserve.

46. Owing to a misinterpretation of the regulations a number of overpayments of training grants appear to have been made to Volunteer Reservists and Cadets. I am still in communication with the Accounting Officer on this and other matters arising out of my audit.

I noticed that in a number of cases debit balances existed in Reservists Accounts on 31st March, 1931, and in some instances remained uncleared at the end of the 1931 training period. Certain of these debit balances arose from deficiencies of Kit not discovered until after the Reservists concerned had been paid off and demobilised.

Stores.

47. I referred last year to large deficiencies disclosed at a Curragh Station in February, 1929. The amalgamation of the Accounts of Barrack Service Stores in the various Barracks at the Curragh has not yet been completed, and pending the determination of the true position in the area as a whole adjustment of the Store accounts has not been effected.

A loss resulting from certain irregularities in the store and diet accounts of a Military Hospital has been adjusted during the year by the recovery of £18 4s. 7d. from the officer found to be responsible. A large number of fictitious and duplicate claims were found to have been made in the diet accounts of the

Hospital during the year 1928. A soldier was tried by Court-martial on charges arising out of the fictitious entries and found guilty. I am informed that suitable action has been taken to safeguard against irregular issue of rations in such circumstances in the future.

I observed that large stocks of coal and firewood remaining on hands at a post evacuated in December, 1928, are still held on charge awaiting disposal. In March, 1930, an offer of £100 was received from a local authority for the coal and wood, but was not accepted. At later dates attempts were made to dispose of these stocks, but the tenders received were so low that they were not entertained. I noticed that considerable stocks of coal remained on hands at certain other stations which had not been occupied by troops for some years. Decisions have not yet been arrived at regarding the disposal of the stocks in question.

48. In 1926 the Department of Finance sanctioned expenditure of £2,500 on the purchase of 20 National Flags and 20 Battalion Standards. The total payments to date under this authority amount to approximately £800. Nineteen of the National Flags were manufactured early in 1928, but only one appears to have been since issued from Store. Materials for the Battalion Standards were purchased in 1927 and are still on hands. I understand that the manufacture of the Standards has not been proceeded with pending a decision on the designs of the Battalion Crests.

Subhead Z.—Appropriations in Aid.

49. The sum of £599 11s. 6d., being the refund of an overpayment for provisions, billeting of troops and other services in the Cork area in the years 1922 and 1923, is credited to this subhead. Various payments were made to the trader concerned, including one of £800 on account, in connection with which no details were available. After investigation the amount overpaid was assessed at the figure credited. I am in communication with the Accounting Officer on the question of the computation of the amount due to be refunded in this matter.

The sum of £202 4s. 7d. credited in respect of assistance to Civil Aviation represents payments for repair and maintenance of civil aircraft and for supplies of petrol and oils, but does not include charges for landing and accommodation. Such charges are collected by the Army on behalf of the Department of Industry and Commerce.

Rents received for occupation of married quarters are credited to this subhead. Until the issue of regulations on 13th November, 1930, no authority existed for the allotment of married quarters to soldiers not on the married establishment. I observed that prior to the date of these regulations a number of quarters were

let to soldiers not on the married strength at a rent of 6d. a day, which rent covered provision of furniture, fuel, light and water. I am in communication with the Accounting Officer on the basis of computation of this figure and whether the authority of the Department of Finance was obtained for the arrangement. In several cases I noticed that relatively large debit balances, representing arrears of rent, existed in the accounts of soldiers not on the married strength, to whom quarters had been allotted.

Losses.

50. Details of the Losses written off during the year are set out in a statement appended to the account. The total is made up of—

	£	s.	d.
Cash losses affecting the 1930-31 Vote and charged to " Balances Irrecoverable " under the authority of the Department of Finance	36	17	8
Deficiencies of Stores and other losses not affecting the 1930-31 Vote	...	...	5,358 17 3

VOTE 67.—LEAGUE OF NATIONS.

51. I observed that travelling expenses and subsistence allowances were paid to three delegates from Dublin to Geneva. As the journey was undertaken several weeks before the date on which their attendance was stated to be required I have asked the Accounting Officer for an explanation of the circumstances under which these expenses and allowances were admitted.

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General
(*Ard Scrúdóir*).

EXCHEQUER AND AUDIT DEPARTMENT,

DUBLIN, 15th February, 1932.

PUBLIC SERVICES.

xix

APPROPRIATION ACCOUNTS, 1930-31.

SUMMARY.

Page.	No. of Vote.	SERVICE.	Estimated Expenditure (Gross).	Estimated Appropriations in Aid.	Net Supply Grant.	Actual Expenditure (Gross).	Appropriations in Aid Realized.	Net Expenditure.	Expenditure (Gross) compared with Estimate.		Appropriations in Aid compared with Estimate.		Amount to be surrendered.	Exchequer Extra Receipts.		No. of Vote.
									Surplus.	Deficit.	More than Estimated.	Less than Estimated.		Estimated.	Realized.	
			£	£	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	
2	1	GOVERNOR-GENERAL'S ESTABLISHMENT ...	5,465	—	5,465	4,894 18 4	—	4,894 18 4	570 1 8	—	—	—	570 1 8	—	—	1
4	2	OIREACHTAS ...	117,427	—	117,427	111,398 11 0	—	111,398 11 0	6,028 9 0	—	—	—	6,028 9 0	—	—	2
6	3	DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE COUNCIL ...	12,398	—	12,398	11,121 15 2	—	11,121 15 2	1,276 4 10	—	—	—	1,276 4 10	—	—	3
8	4	COMPTROLLER AND AUDITOR-GENERAL ...	17,841	—	17,841	16,593 6 4	—	16,593 6 4	1,247 13 8	—	—	—	1,247 13 8	50	40 0 0	4
10	5	OFFICE OF THE MINISTER FOR FINANCE ...	60,235	—	60,235	57,090 2 1	—	57,090 2 1	3,144 17 11	—	—	—	3,144 17 11	500	2,080 19 9	5
12	6	OFFICE OF THE REVENUE COMMISSIONERS ...	683,285	15,635	667,650	661,504 7 4	16,873 10 5	644,630 16 11	21,780 12 8	—	1,238 10 5	—	23,019 3 1	—	—	6
17	7	OLD AGE PENSIONS ...	2,767,400	400	2,767,000	2,719,168 16 7	2,583 13 6	2,716,585 3 1	48,231 3 5	—	2,183 13 6	—	50,414 16 11	—	—	7
19	8	LOCAL LOANS ...	1,150,000	—	1,150,000	1,150,000 0 0	—	1,150,000 0 0	—	—	—	—	—	601,200	585,424 13 11	8
20	9	COMMISSIONS AND SPECIAL INQUIRIES ...	10,947	—	10,947	10,044 19 3	—	10,044 19 3	902 0 9	—	—	—	902 0 9	—	—	9
24	10	OFFICE OF PUBLIC WORKS ...	113,136	11,200	101,936	105,722 0 6	15,654 2 4	90,067 18 2	7,413 19 6	—	4,454 2 4	—	11,868 1 10	—	12 6	10
27	11	PUBLIC WORKS AND BUILDINGS ...	831,895	164,820	667,075	731,151 18 5	121,871 7 6	609,280 10 11	100,743 1 7	—	—	42,948 12 6	57,794 9 1	—	1,000 0 0	11
54	12	STATE LABORATORY ...	7,094	—	7,094	6,810 16 7	—	6,810 16 7	283 3 5	—	—	—	283 3 5	150	300 19 9	12
55	13	CIVIL SERVICE COMMISSION ...	12,645	—	12,645	12,082 4 8	—	12,082 4 8	562 15 4	—	—	—	562 15 4	3,400	3,499 5 11	13
57	14	PROPERTY LOSSES COMPENSATION ...	252,000	—	252,000	148,300 6 6	—	148,300 6 6	103,699 13 6	—	—	—	103,699 13 6	—	235 13 11	14
59	15	PERSONAL INJURIES COMPENSATION ...	3,020	—	3,020	2,678 18 3	—	2,678 18 3	341 1 9	—	—	—	341 1 9	—	—	15
60	16	SUPERANNUATION AND RETIRED ALLOWANCES ...	1,787,395	7,600	1,779,795	1,720,494 12 2	2,315 12 3	1,718,178 19 11	66,900 7 10	—	—	5,284 7 9	61,616 0 1	—	—	16
63	17	RATES ON GOVERNMENT PROPERTY ...	96,600	3,000	93,600	91,110 0 9	12,207 15 0	78,902 5 9	5,489 19 3	—	9,207 15 0	—	14,697 14 3	—	—	17
64	18	SECRET SERVICE ...	10,000	—	10,000	2,579 8 9	—	2,579 8 9	7,420 11 3	—	—	—	7,420 11 3	—	—	18
65	19	TARIFF COMMISSION ...	2,361	—	2,361	2,239 17 11	—	2,239 17 11	121 2 1	—	—	—	121 2 1	—	—	19
66	20	EXPENSES UNDER THE ELECTORAL ACT, AND THE JURIES ACT ...	19,000	—	19,000	18,000 4 5	—	18,000 4 5	999 15 7	—	—	—	999 15 7	—	—	20
67	21	MISCELLANEOUS EXPENSES ...	9,020	—	9,020	8,908 14 1	—	8,908 14 1	111 5 11	—	—	—	111 5 11	—	—	21
68	22	STATIONERY AND PRINTING ...	136,551	25,280	111,271	128,388 6 10	23,434 18 7	104,953 8 3	8,162 13 2	—	—	1,845 1 5	6,317 11 9	—	—	22
72	23	VALUATION AND BOUNDARY SURVEY ...	42,124	6,645	35,479	39,496 18 11	6,876 5 10	32,620 13 1	2,627 1 1	—	231 5 10	—	2,858 6 11	—	—	23
74	24	ORDNANCE SURVEY ...	48,228	3,225	45,003	44,905 1 3	2,503 0 0	42,402 1 3	3,322 18 9	—	—	722 0 0	2,600 18 9	—	32 16 11	24
76	25	SUPPLEMENTARY AGRICULTURAL GRANT ...	599,011	—	599,011	599,011 0 0	—	599,011 0 0	—	—	—	—	—	—	—	25
77	26	LAW CHARGES ...	61,573	1,200	60,373	57,964 4 8	1,792 3 7	56,172 1 1	3,608 15 4	—	592 3 7	—	4,200 18 11	800	800 0 0	26
79	27	HAULBOWLINE DOCKYARD ...	4,150	—	4,150	3,726 7 4	—	3,726 7 4	423 12 8	—	—	—	423 12 8	1,050	1,050 4 4	27
80	28	UNIVERSITIES AND COLLEGES ...	154,000	—	154,000	154,000 0 0	—	154,000 0 0	—	—	—	—	—	—	11,597 15 2	28
81	29	BEEF SUGAR SUBSIDY ...	108,334	—	108,334	108,333 6 8	—	108,333 6 8	13 4	—	—	—	13 4	—	—	29
82	30	QUIT RENT OFFICE ...	4,146	—	4,146	4,031 9 9	—	4,031 9 9	114 10 3	—	—	—	114 10 3	—	—	30
83	31	OFFICE OF THE MINISTER FOR JUSTICE ...	40,218	—	40,218	36,710 7 9	—	36,710 7 9	3,507 12 3	—	—	—	3,507 12 3	—	164 5 6	31
85	32	GÁRDA SÍOCHÁNA ...	1,635,822	31,817	1,604,005	1,617,366 16 8	32,044 14 1	1,585,322 2 7	18,455 3 4	—	227 14 1	—	18,682 17 5	1,400	1,886 1 5	32
88	33	PRISONS ...	107,572	17,000	90,572	95,560 4 4	12,449 16 6	83,110 7 10	12,011 15 8	—	—	4,550 3 6	7,461 12 2	—	—	33
91	34	DISTRICT COURT ...	40,081	—	40,081	38,491 8 9	—	38,491 8 9	1,589 11 3	—	—	—	1,589 11 3	14,200	14,279 9 0	34
92	35	SUPREME COURT AND HIGH COURT OF JUSTICE ...	57,453	3,510	53,943	53,189 15 2	3,960 2 7	49,229 12 7	4,263 4 10	—	450 2 7	—	4,713 7 5	—	10,391 18 9	35
94	36	LAND REGISTRY AND REGISTRY OF DEEDS ...	50,292	—	50,292	45,520 19 8	—	45,520 19 8	4,771 0 4	—	—	—	4,771 0 4	—	597 10 6	36
96	37	CIRCUIT COURT ...	74,336	14,560	59,776	74,203 18 1	16,904 18 0	57,299 0 1	132 1 11	—	2,344 18 0	—	2,476 19 11	—	—	37
98	38	PUBLIC RECORD OFFICE ...	5,513	—	5,513	5,323 14 1	—	5,323 14 1	189 5 11	—	—	—	189 5 11	—	—	38
99	39	CHARITABLE DONATIONS AND BEQUESTS ...	3,279	48	3,231	3,193 2 4	41 11 10	3,151 10 6	85 17 8	—	—	6 8 2	79 9 6	5	—	39
100	40	LOCAL GOVERNMENT AND PUBLIC HEALTH ...	499,879	15,143	484,736	496,153 12 10	14,948 5 3	481,205 7 7	3,725 7 2	—	—	194 14 9	3,530 12 5	4,200	5,119 9 6	40
104	41	GENERAL REGISTER OFFICE ...	19,908	5,650	14,258	19,784 15 9	5,868 14 6	13,916 1 3	123 4 3	—	218 14 6	—	341 18 9	—	—	41
106	42	DUNDUM ASYLUM ...	16,428	1,055	15,373	15,454 15										

APPROPRIATION ACCOUNTS—
PUBLIC SERVICES,
1930-31.

GOVERNOR-GENERAL'S ESTABLISHMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the GOVERNOR-GENERAL'S ESTABLISHMENT (No. 14 of 1923).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances of Household Staff ...	1,825	1,426 10 4	398	9 8	—	—
B.—Allowance to Governor-General for Expenses ...	3,000	3,000 0 0	—	—	—	—
C.—Travelling Expenses ...	200	53 11 6	146	8 6	—	—
D.—Telegrams and Telephones ...	200	174 16 6	25	3 6	—	—
E.—Motor Car Replacement Fund (Grant in Aid) ...	240	240 0 0	—	—	—	—
TOTAL	£ 5,465	4,894 18 4				
Surplus to be surrendered ...			£ 570	1 8		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies on the Establishment and to reorganization.
 C.—Expenditure cannot be estimated with any great degree of accuracy.
 D.—Casual variation.

EXTRA REMUNERATION (exceeding £30).

The sum of £32 10s. 4d. (Subhead A.) was paid to the typist for secretarial assistance.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

28 Meán Fomhair, 1931.

MOTOR CAR REPLACEMENT FUND.

			£	s.	d.
Balance on 31st March, 1930	...	...	453	1	6
Grant-in-Aid, 1930-31	...	...	240	0	0
Interest on Investment	...	...		1	19 10
Proceeds of Sale of Motor Van, etc.	...	...		17	7 8
				712	9 0
Expended in purchase of Motor Van	...	...	176	19	7
Balance at 31st March, 1931	...	...	£535	9	5

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, 1931,
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	51,779 6 5	240	13 7	—	—
B.—Travelling Expenses of Teachtaí	10,000	5,914 6 8	4,085	13 4	—	—
SEANAD ÉIREANN.						
C.—Salaries and Allowances of Seanadóirí ...	22,830	22,667 17 9	162	2 3	—	—
D.—Travelling Expenses of Seanadóirí ...	1,200	542 15 10	657	4 2	—	—
OIREACHTAS.						
E.—Salaries, Wages, and Allowances of Officers and Staff of the Oireachtas ...	30,402	29,568 15 2	833	4 10	—	—
F.—Travelling and Incidental Expenses of Officers and Staff of the Oireachtas	285	226 3 3	58	16 9	—	—
G.—Telegrams and Telephones	335	369 5 11	—	—	34	5 11
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 ... £	117,427	111,398 11 0	6,062	14 11	34	5 11

Surplus to be surrendered ... £ 6,028 9 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A. and C.—Savings due to casual vacancies on death of members of the Oireachtas.
B. and D.—Expenditure cannot be accurately estimated. Revision of railway fares during the year contributed to the saving.
E.—Savings due to vacancies on the establishment and to reduction of the cost of living Bonus. The provision for temporary employment of additional reporters was not availed of.

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

G.—Excess due to additional telephone installations.

H.—No claims came in course of payment in the period covered by this account.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Science and Art (No. 49) a Senior Translator received £120 under the schemes for assisting the publication of general literature in Irish.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

28 Deire Fomhair, 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.

DEPARTMENT OF THE PRESIDENT OF THE EXECUTIVE
COUNCIL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
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 Allow- ances	10,878	10,394 7 3	483 12 9	—
B.—Travelling Expenses ...	850	84 5 5	765 14 7	—
C.—Incidental Expenses ...	70	83 15 6	—	13 15 6
D.—Telegrams and Telephones	250	209 7 0	40 13 0	—
E.—Allowance to President for Motor Car	350	350 0 0	—	—
TOTAL	£ 12,398	11,121 15 2	1,290 0 4	13 15 6

Surplus to be surrendered ... £1,276 4 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to reduction of cost of living Bonus and vacancies on the establishment.
- B.—Expenditure cannot be estimated with any degree of accuracy. The expenses of Delegates to the Imperial Conference were much less than was anticipated.
- C.—Expenditure cannot be accurately estimated.
- D.—Casual variation.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
28 Meán Fomhair, 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.

COMPTROLLER AND AUDITOR-GENERAL

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the COMPTROLLER AND AUDITOR-GENERAL (No. 1 of 1923), including the NATIONAL INSURANCE AUDIT OFFICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
OFFICE OF THE COMPTROLLER AND AUDITOR-GENERAL.						
A.—Salaries, Wages, and Allowances	11,502	10,565 16 7	936	3 5	—	—
B.—Travelling Expenses ...	68	198 17 2	—	—	130	17 2
C.—Incidental Expenses ...	70	70 13 11	—	—	—	13 11
CC.—Repayment to British Government of cost of audit of Royal Irish Constabulary Pensions, Civil Superannuation, &c. ...	575	575 0 0	—	—	—	—
NATIONAL INSURANCE AUDIT.						
D.—Salaries ...	4,756	4,585 18 9	170	1 3	—	—
E.—Travelling Expenses ...	810	561 17 6	248	2 6	—	—
F.—Incidental Expenses ...	60	35 2 5	24	17 7	—	—
TOTAL ...£	17,841	16,593 6 4	1,379	4 9	131	11 1

Surplus to be surrendered ... £1,247 13 8

	Estimated.	Realized.
	£	£
Extra Receipts payable to Exchequer ...	50	40

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to vacancies remaining unfilled and to reduction in cost of living Bonus.
 B.—Excess due to travelling and subsistence expenses incurred on audits held outside Saorstát Éireann.
 D.—Saving due to reduction in cost of living Bonus.

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

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

EXTRA RECEIPTS.—A sum of £40 was received from a Department in respect of the cost of audit.

J. MAHER,

Exchequer and Audit Department,
30th September, 1931.

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.

OFFICE OF THE MINISTER FOR FINANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931 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.	£ s. d.	£ s. d.
OFFICE OF THE MINISTER FOR FINANCE.						
A.—Salaries, Wages, and Allowances	51,772	48,776 2 2	2,995 17 10			—
B.—Travelling Expenses ...	200	31 12 10	168 7 2			—
C.—Incidental Expenses ...	100	81 1 11	18 18 1			—
D.—Telegrams and Telephones	500	471 19 11	28 0 1			—
PAYMASTER-GENERAL'S OFFICE (including TEACHERS' PENSION OFFICE).						
E.—Salaries, Wages, and Allowances	7,493	7,402 15 9	90 4 3			—
F.—Travelling and Incidental Expenses	70	63 9 6	6 10 6			—
G.—Repayments to British Government in respect of Agency Services performed by the British Government Actuary ...	100	263 0 0	—			163 0 0
TOTAL ... £	60,235	57,090 2 1	3,307 17 11			163 0 0

Surplus to be surrendered ... £3,144 17 11

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	500	2,080 19 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Savings partly due to vacancies on the establishment and the reduction of the cost of living Bonus. The cost of additional temporary clerical assistance was less than anticipated. Savings modified by the creation of an additional post of Principal.

B.—Expenditure is variable and uncertain.

C., D., and F.—Casual variation.

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

G.—Expenditure cannot be estimated with any degree of accuracy.

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

EXTRA REMUNERATION (exceeding £30).

From this Vote (Subhead A.) an Assistant Principal and a Junior Executive Officer of this Department received gratuities of £150 and £100, respectively, for special services.

From the Votes for Technical Instruction and Science and Art, a Junior Administrative Officer of this Department received, in the aggregate, £130 in fees as Examiner, etc., and from the Vote for Secondary Education another Junior Administrative Officer of this Department received £33 in fees for like services.

From the Vote for Commissions and Special Inquiries (No.9) a Junior Administrative Officer and a Junior Executive Officer of the Department of Finance received gratuities as Secretary of the Commission of Inquiry into Derating (£90) and Secretary of the Civil Service (Compensation) Board (£75), respectively.

From the Funds of the Currency Commission the Secretary of the Department of Finance received £500 remuneration as a Member of the Commission.

This Account (Subhead E.) includes the sum of £141 2s. 3d. in respect of salary, etc., of a Junior Executive Officer on loan to another Department.

The Accounts of other Departments include the sum of £933 12s. 0d. in respect of salaries, etc., of officers on loan to this Department.

NOTE.—By authority of the Minister for Finance in whom became vested all the interest in a loan of £2,500 made from the British Exchequer in 1919 to a Company formed for the development of certain lead mines in the area of Saorstát Éireann, a claim for the payment of the principal and interest of such loan was waived.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
25 Mí na Samhna, 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.

OFFICE OF THE REVENUE COMMISSIONERS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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. ...	199,870	579,004 10 0	20,865 10 0		—	
B.—Travelling Expenses ...	20,500	19,835 4 9	664 15 3		—	
C.—Removal Expenses ...	1,600	944 7 9	655 12 3		—	
D.—Poundage to Distributor of Stamps ...	460	244 19 8	215 0 4		—	
E.—Remuneration, etc., to Collectors and Assessors of Taxes, etc. ...	49,000	47,802 19 11	1,197 0 1		—	
F.—Carriage of Parcels, Advertisements, etc. ...	800	761 8 8	38 11 4		—	
G.—Machinery and Repairs in Stamping Branch; Dies, Plates, etc. ...	2,000	2,182 16 10	—		182 16 10	
H.—Telegrams and Telephones	2,200	2,207 18 5	—		7 18 5	
I.—Uniform Clothing ...	1,275	1,223 18 5	51 1 7		—	
J.—Cycles, Boats and other Conveyances ...	500	409 8 10	90 11 2		—	
K.—Revenue Instruments, etc. ...	250	228 10 2	21 9 10		—	
L.—Law Charges, Expenses of Prosecutions, Fees, Rewards, etc. ...	3,500	4,630 5 9	—		1,130 5 9	
M.—Incidental Expenses ...	600	622 4 5	—		22 4 5	
N.—Provision of Rooms for Official Purposes ...	630	575 13 3	54 6 9		—	
O.—Losses by Default, Fraud, and Accident ...	100	830 0 6	—		730 0 6	
GROSS TOTAL ...£	683,285	661,504 7 4	23,853 18 7		2,073 5 11	
			Surplus of Gross Estimate over Expenditure. £21,780 12 8			

Services.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
<i>Deduct :—</i>	Estimated.	Realized.				
P.—Appropriations in Aid ...	15,635	16,873 10 5	Surplus of Appropriations in Aid realized. £1,238 10 5			
NET TOTAL ...£	667,650	644,630 16 11	Total Surplus to be surrendered. £23,019 3 1			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings arose through the fall in cost of living Bonus (£7,000 approximately), vacancies unfilled for the whole or part of the year (£9,000 approximately) and through deaths, resignations, dismissals, etc., (£6,000 approximately) offset to the extent of £1,600 (approximately) in respect of special remuneration for additional work under the Old Age Pensions Act, 1928. Included under this Subhead is an amount of £7 17s. 1d. paid as wages in lieu of notice to a Temporary Clerk whose services were terminated. (Department of Finance letter E. 113/6/30 of 3rd November, 1930).
- B.—The filling of vacant stations by fixed Officers of Customs and Excise automatically reduced the number of officers. The amount paid as Disturbance and Mileage Allowances to Unattached Officers for officiating in vacant stations was, therefore, smaller than anticipated. Included in the amount charged to this Subhead is a sum of £5 6s. 0d. as *ex gratia* payments (see note to Subhead M.).
- C.—The number of removals was less than anticipated, and where transfers at State expense were ordered, lodging allowances were eliminated, where possible.
- D.—Stamp Sales at the Stock Exchange were considerably less than anticipated.
- E.—The provision made in the Estimate for payments in respect of the collection of arrears of Income Tax was not fully utilized, as the amount collected was less than anticipated.
- F.—The expenditure on carriage was slightly less than anticipated.
- G.—The excess is due to unforeseen expenditure on dies and plates necessitated by the passing of the Unemployment Insurance Act, 1930. Sanction for the excess has been given (Department of Finance letter S. 60/10/31 of 10th July, 1931).
- H.—The excess is due to expenditure on additional telephone extensions, provision for which was not made in the Estimate. Sanction for the excess has been given (Department of Finance letter S. 60/10/31 of 4th November, 1931).
- I.—Savings due to small variations in prices.
- J.—The number of worn-out cycles requiring replacement was less than anticipated.
- K.—The provision made for the purchase of gauging instruments was not fully utilized.
- L.—The excess is due to unforeseen expenditure in respect of two important Revenue prosecutions. Sanction for the excess has been given (S. 60/10/31 of 4th November, 1931).
- M.—The excess is due to abnormal expenditure on vacuum cleaning of offices and to the inclusion in this Subhead of a sum of £12 7s. 3d. for car hire incurred by an Officer of Customs and Excise (since dismissed) on journeys believed to have been on public business, but not recorded in the official journal and expenses register, and, therefore not definitely chargeable to Subhead B. (Further car hire, amounting to £5 6s. 0d. definitely incurred for official journeys is charged to Subhead B. Department of Finance letter E. 3/13/29 of 26th March, 1930, sanctioned the disbursement of a total sum of £17 13s. 3d. as above by *ex gratia* payments to the car owners). Sanction for the excess has been given (S. 60/10/31 of 4th November, 1931).
- N.—Savings due to reduced expenditure on hire of rooms for Income Tax appeals.
- O.—Statement of Losses charged to the Subhead :—
Balance of arrears of Entertainments Duty due by the proprietor of a £ s. d.
cinema. Arrears to the amount of £167 7s. 4d. arose in consequence of a wrong interpretation of the law having been communicated by Officers of the Department to the proprietor. Payment of £83 13s. 8d. was made by the proprietor and accepted in full satisfaction of the liability. (Department of Finance letter S. 47/3/30 of 24th March, 1930).

	£	s.	d.
Entertainments Duty admitted to be due in respect of race meetings held on 14th and 15th May, 1924, subsequent to the lapsing of the bond to secure the duty, which was inadvertently overlooked. The amount of the duty was irrecoverable owing to the liquidation of the race-course Company and insufficiency of assets. No suspicion of fraud or culpable negligence on the part of any public official. (Department of Finance letter S. 47/6/30 of 5th August, 1930).	112	16	3
Balance of moneys unaccounted for by an Officer of Customs and Excise, who has been dismissed the Service. This amount is offset to the extent of £2 13s. 2d. in respect of unpaid salary—the actual net loss being, therefore, £1 0s. 9d. (Department of Finance letter E. 3/5/30 of 25th September, 1930).	3	13	11
Remittances in respect of Income Tax forwarded by post but not received; believed to have been abstracted by an official of the Department who has been dismissed. The evidence was deemed insufficient for proceedings. (Department of Finance letters S. 47/10/29 of 20th May, 1930, and 14th November, 1930).	4	3	2
Balance of arrears of Table Water Duty. During the period June, 1922—April, 1924, the sum of £59 19s. 5d. became due and payable in respect of Excise Duty on Table Waters manufactured on the premises of a trader. Distraint was levied by the seizure of a chattel which was handed over to the military authorities for safe custody, pending payment of the arrears or sale of the chattel. The chattel, was subsequently purchased by the Director of Military Transport, who, under the impression that the trader was willing to pay the arrears of duty less £18, remitted £18 to this Department and the balance of the purchase price to the trader. The Commissioners were advised that, in the circumstances of the case, no form of legal proceedings was open to them to recover the amount outstanding. (Department of Finance letter S. 47/5/30 of 11th November, 1930).	41	19	5
Shortage in balance of a cashier. No suspicion of fraud or negligence (Department of Finance letter S. 47/7/26 of 28th March, 1931).	10	0	
Adhesive Estate Duty Stamps inadvertently destroyed at stock-taking by an Officer of Customs and Excise (Department of Finance letter S. 47/8/30 of 16th December, 1930).	21	0	0
Employee's share of National Health Insurance contributions, in respect of a cleaner, paid by the State in consequence of a misinterpretation of the regulation governing the apportionment of the weekly contribution between employer and employee. The cleaner's services had been dispensed with when the error was discovered, and recovery of the overpayment was not possible. Further overpayments, amounting to 3s. in the prior year, which proved to be irrecoverable, were written off as claims abandoned. (Department of Finance letter S. 47/7/26 of 24th April, 1931).	7	0	
Balance of Income Tax misappropriated by an ex-Collector who, when prosecuted, pleaded guilty and was allowed out under the Probation of Offenders Act. Ascertained defalcations amounted to £168 8s. of which £152 7s. 6d. was recovered as follows:— £ s. d. 9 16 6 — lodged to Revenue Account by ex-Collector. 28 11 5 — paid by ex-Collector as result of legal proceedings. 89 19 10 — recovered from Sureties. 23 19 9 — deducted from ex-R.I.C. pension.			
The balance was covered by remuneration withheld, normally chargeable to Subhead E. (Department of Finance letter P. 9/583/24 of 28th January, 1931). A nominal charge only	16	0	6
Estimated amount of Customs Duty on wearing apparel under-collected through a misapprehension, following a Tariff change, on the part of Officers of the Department as to the rate of duty. No neglect on the part of any official. (Department of Finance letter S. 47/7/30 of 10th October, 1930).	20	0	0
Loss of Licence Duty through a mistake on the part of an official of the Department in allocating incorrect valuations to two licensed premises. Licence duty was charged on the incorrect valuation since 1923. As the notification of the revised valuation issued in that year cannot be traced, it is not possible to determine individual responsibility for the error. (Department of Finance letter S. 47/11/31 of 26th September, 1931).	19	7	4

Balance of Licence Duties lost between 1927-28 and 1929-30 through imperfect record of valuations in the case of licensed premises. The total underpayments of Duty which are not recoverable by process of law from the licensees, amounted to £57 5s. 0d. of which £25 was made good by the Officer primarily responsible for the incorrect records, leaving an irrecoverable balance of £32 5s. 0d. (Department of Finance letter S. 47/3/31 of 2nd April, 1931). ... 32 5 0

Arrears of Betting Duty due by licensed bookmakers using Official Betting Sheets. Every effort was made to recover the duty, but without success. The defaulters are not now licensed to act as bookmakers. (Department of Finance letter S. 47/12/31 of 17th November, 1931) 234 18 2

Arrears of Betting Duty due by four licensed bookmakers authorized to pay duty on the basis of the Certified Returns. Every effort was made to recover the duty, but without success. The defaulters are not now licensed to act as bookmakers. (Department of Finance letter S. 47/8/31 of 19th November, 1931). ... 239 6 1

Total Charge £830 0 6

The following cases of potential loss, relating to deficiencies in the accounts of Collectors of Taxes, involved no charge to Subhead O. :—

£217 1s. 9d. Recovered from Sureties £217 1s. 9d. Left the Country.
£ 76 7s. 2d. Recovered from Surety £21 7s. 2d. Recovered from Collector
£55 0s. 0d. Legal proceedings taken. £55 was refunded by
accused, who was bound over on his own recognizances and
released.

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 ...	184	184 0 0
Charge for manufacture of Unemployment Stamps for Department of Industry and Commerce	234	— (f)
Clerical services and incidental expenses on account of General Lighthouse Fund ...	275	275 0 0
Moneys received from Merchants, etc., for special attendance of Officers ...	7,000	8,679 19 11 (a)
Fines, Forfeitures, Law Costs recovered, etc. ...	6,450	5,373 10 1 (b)
Registry of Business Names ...	240	244 7 6 (c)
Proceeds of Customs Sales (Seizures, etc.) ...	600	1,390 6 11 (d)
Charges for collecting Local Dues, etc. ...	180	216 0 9 (a)
Miscellaneous items ...	472	510 5 3 (e)
	£15,635	£16,873 10 5

(a) The receipts are governed by the volume of traffic, which it is difficult to estimate with accuracy.

(b) Receipts vary with the number and importance of cases taken into Court.

(c) The variation is negligible.

(d) Receipts were swollen by abnormal sales of tobacco stalks accumulated in the State Warehouse, contraband and abandoned goods.

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

	£ s. d.
Fees under Merchant Shipping Acts ...	100 7 2
Bill of Entry Receipts ...	141 5 2
Refunds of sundry Vote payments made in prior years ...	39 14 10
Costs recovered in Estate Duty Appeals ...	6 6 0
Minor unclassified items, e.g., surpluses in cash, rent on goods in State Warehouses, etc. ...	222 12 1
	£510 5 3

(f) No "Unemployment" Stamps were required to be manufactured.

EXTRA REMUNERATION (exceeding £30).

One Officer of Customs and Excise (£120—£450) received £102 10s. 0d. 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 £59 17s. 0d. from the Vote for Wireless Broadcasting.

One Officer of Customs and Excise (£120—£450) received an allowance of £100 per annum inclusive and two Officers of Customs and Excise (£110—£350) each received an allowance of £50 per annum inclusive, while employed on Special Inquiry Duty. (Department of Finance letters E. 2/25/26, dated 21st October, 1926, and 17th September, 1930).

Twenty-seven Officers of Customs and Excise (£110—£350) received amounts varying from £30 10s. 7d. to £90 9s. 5d.; twenty-six Preventive Officers (£140—£220) received amounts varying from £33 8s. 0d. to £138 11s. 5d.; fifty-seven Preventive Men (29s.—51s. weekly) received amounts varying from £30 17s. 11d. to £114 7s. 2d.; eight Temporary Preventive Men (29s.—40s. weekly) received amounts varying from £35 6s. 5d. to £56 11s. 10d.; ten Watchers (28s.—33s. weekly) received amounts varying from £31 2s. 2d. to £55 12s. 11d.; two Tax Clerks (£75—£125) received £36 6s. 0d. and £37 13s. 10d., and four Writing Clerks (32s.—42s. weekly) received amounts varying from £30 7s. 2d. to £47 10s. 7d. in respect of extra attendance, Sunday and night pay, double duty, rewards for detecting smuggling or other Revenue evasions, etc.

This Account includes amounts of (a) £712 14s. 5d. in respect of salary and Bonus of four Officers of Customs and Excise and two Watchers seconded to the State Laboratory, and (b) £206 11s. 10d. in respect of salary and Bonus of two Clerical Officers loaned to the National Health Insurance Commissioners as probationary Assistant Inspectors.

W. O'BRIEN,

Accounting Officer.

OIFIG NA GCOLMISINÉIRÍ IONCUIM,
(Office of the Revenue Commissioners),

Caisleán Baile Átha Cliath,
(Dublin Castle),

30th November, 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.

OLD AGE PENSIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the payment of OLD AGE PENSIONS (8 Edw. 7, c. 40 ; 1 & 2 Geo. 5, c. 16 ; 9 & 10 Geo. 5, c. 102 ; No. 19 of 1924, and No. 1 of 1928) ; for PENSIONS under the Blind Persons Act, 1920 (10 & 11 Geo. 5, c. 49, s. 1) ; and for certain Administrative Expenses in connection therewith.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Pensions	2,760,000	2,711,920 6 0	48,079 14 0	—
B.—Expenses of Pension Committees ...	7,400	7,224 5 7	175 14 5	—
D.—Sums Irrecoverable ...	—	5 12 0	—	5 12 0
E.—Extra Statutory Payments	—	18 13 0	—	18 13 0
GROSS TOTAL £	2,767,400	2,719,168 16 7	48,255 8 5	24 5 0
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £48,231 3 5	
C.—Appropriations in Aid ...	400	2,583 13 6	Surplus of Appropriations in Aid realized. £2,183 13 6	
NET TOTAL £	2,767,000	2,716,585 3 1	Total Surplus to be surrendered. £50,414 16 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving, which is 1·7 per cent. of the sum granted, is due to the fact that the number of pensioners towards the close of the year was somewhat less than anticipated.
- B.—The number of claims and questions dealt with by Pension Committees was somewhat less than anticipated and a slight reduction in fees followed the readjustment of committee areas consequent on the Local Government (Dublin) Act, 1930.

- 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. 88/2/30 of 20th November, 1930, 31st January, 1931, 10th April, 1931, and 17th July, 1931).
- 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 25th March, 1930, and S. 88/2/30 of 26th June, 1930, 20th November, 1930, 31st January, 1931, 10th April, 1931, and 17th July, 1931).
- C.—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 1930-31 was considerably above the average in recent years.

NOTES.

(1) In addition to the cash recoveries under Subhead C, further recoveries amounting to £4,207 11s. 0d. were effected under Section 7 (3) of the Old Age Pensions Act, 1911, by withholding payment of pension orders.

(2) The undermentioned sums repayable under Section 9 (2) of the Old Age Pensions Act, 1908, were written off as irrecoverable, either finally or provisionally (Department of Finance letters S. 88/2/30 of 20th November, 1930, 31st January, 1931, 10th April, 1931, and 17th July, 1931):—

£	s.	d.	
38	19	0	Cases in which, there being no fraud or concealment, recovery was waived.
1,993	16	6	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.
24	8	0	Cases where pensioners drew pensions during the receipt of disqualifying Poor Relief, where no single overpayment exceeded 30s.
£2,057	3	6	

W. O'BRIEN,

OIFIG NA GCOIMISINÉIRÍ IONCUIM,
23 adh Deire Fomhair, 1931.

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, 1931, 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)	550,000	550,000	—	—
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	£ 1,150,000	1,150,000	—	—

Estimated.	Realized.
£	£ s. d.

EXTRA RECEIPTS PAYABLE TO EXCHEQUER :—

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

Per Land Commission	206,200	200,170	13	11
Per Office of Public Works	395,000	385,200	0	0

Receipts on account of Local Loans previously written off as irrecoverable

—	54	0	0
£601,200	£585,424	13	11

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Deire Fomhair, 1931.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

COMMISSIONS AND SPECIAL INQUIRIES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and other Expenses of COMMISSIONS, COMMITTEES, and SPECIAL INQUIRIES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
BANKRUPTCY LAWS COMMITTEE.						
A.1.—Salaries, etc. ...	70	50 0 0	20 0 0	—		
2.—Travelling and Incidental Expenses ...	52	—	52 0 0	—		
TOTAL FOR BANKRUPTCY LAWS COMMITTEE ...£	122	50 0 0	72 0 0	—		
CENTRAL SAVINGS COMMITTEE.						
B. 1.—Salaries, etc. ...	3,239	3,104 10 8	134 9 4	—		
2.—Travelling and Incidental Expenses ...	1,650	1,716 17 10	—	66 17 10		
3.—Advertising and Publicity Expenses ...	2,000	1,860 13 9	139 6 3	—		
4.—Expenses of County Committees (including Grants to Secretaries) ...	350	222 13 1	127 6 11	—		
TOTAL FOR CENTRAL SAVINGS COMMITTEE ...£	7,239	6,904 15 4	401 2 6	66 17 10		
CIVIL SERVICE (COMPENSATION) BOARD.						
C. 1.—Salaries, etc. ...	70	85 0 0	—	15 0 0		
2.—Travelling and Incidental Expenses ...	45	35 5 11	9 14 1	—		
TOTAL FOR CIVIL SERVICE (COMPENSATION) BOARD ...£	115	120 5 11	9 14 1	15 0 0		

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted:	More than Granted.
COMMISSION OF INQUIRY INTO DERATING.	£	£ s. d.	£ s. d.	£ s. d.
D. 1.—Salaries, etc.	60	175 1 4	—	115 1 4
2.—Travelling and Incidental Expenses	620	412 4 2	207 15 10	—
TOTAL FOR COMMISSION OF INQUIRY INTO DERATING ...£	680	587 5 6	207 15 10	115 1 4
GRAIN INQUIRY TRIBUNAL.				
E. 1.—Salaries, etc.	50	—	50 0 0	—
2.—Travelling and Incidental Expenses	50	14 6 1	35 13 11	—
TOTAL FOR GRAIN INQUIRY TRIBUNAL£	100	14 6 1	85 13 11	—
INTER-DEPARTMENTAL COMMITTEE ON COAST EROSION.				
F. 1.—Salaries, etc.	10	—	10 0 0	—
2.—Travelling and Incidental Expenses	170	52 19 7	117 0 5	—
TOTAL FOR INTER-DEPARTMENTAL COMMITTEE ON COAST EROSION £	180	52 19 7	127 0 5	—
IRISH MANUSCRIPTS COMMISSION.				
G. 1.—Salaries, etc.	571	567 1 1	3 18 11	—
2.—Fees and Expenses in connection with Inspection of MSS. and Editing of Publications	1,000	461 15 10	538 4 2	—
3.—Travelling and Incidental Expenses	190	150 10 9	39 9 3	—
TOTAL FOR IRISH MANUSCRIPTS COMMISSION£	1,761	1,179 7 8	581 12 4	—
H.—COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR	750	1,135 19 2	—	385 19 2
TOTAL£	10,947	10,044 19 3	1,484 19 1	582 18 4

Surplus to be surrendered £902 0 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

A., C., D., E., F., and G.3.—Variation arises from some or all of considerations above.

B.1.—Saving due to a vacancy on the establishment and to reduction of cost of living Bonus.

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

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

B.4.—The amount required is difficult to estimate and proved to be more than was necessary.

G.2.—Savings due to the progress of examination and editorial work being less rapid than anticipated.

H.—This Subhead provides a general margin for new Commissions and Committees appointed during the year and for remanets of expenditure on Commissions and Committees of previous years, and the amount required cannot be estimated with any accuracy.

TOTAL EXPENDITURE.

EXPENDITURE from the Vote for Commissions and Special Inquiries on Commissions and Committees appointed before the year 1930-31, on account of which payments were made in the year 1930-31.

COMMISSION OR COMMITTEE.	Year of Appointment.	Expenditure to 31st March, 1931.	
		£	s. d.
Bankruptcy Laws Committee	1927-28	151	5 3
Central Savings Committee	1923-24	54,540	6 5
Civil Service Committee (Compensation) and Civil Service (Compensation) Board	1922-23	397	15 8
Derating Commission	1929-30	698	5 3
Grain Inquiry Tribunal	1929-30	173	1 4
Irish Manuscripts Commission	1928-29	2,385	2 2
Ports and Harbours Tribunal	1926-27	1,545	0 10
		£59,890	16 11

COMMISSIONS AND INQUIRIES NOT SPECIFICALLY PROVIDED FOR.

SUBHEAD H.—EXPENDITURE 1930-31.

COMMISSION OR INQUIRY.	Salaries, Wages, and Allowances.	Travelling and Incidental Expenses (including Reporting).	Total.
	£ s. d.	£ s. d.	£ s. d.
Butter Marketing Tribunal	470 12 10	568 10 10	1,039 3 8
Ports and Harbours Tribunal	40 0 0	4 6	40 4 6
Inter-Departmental Committee on Fishery Loan Arrears	25 0 0	—	25 0 0
Criminal Law Amendment Acts Inquiry ...	18 0 4	13 10 8	31 11 0
£	553 13 2	582 6 0	1,135 19 2

EXTRA REMUNERATION (exceeding £30).

From this Vote a Junior Administrative Officer and a Junior Executive Officer of the Department of Finance, received gratuities as Secretary of the Commission of Inquiry into Derating (£90), and Secretary of the Civil Service (Compensation) Board (£75), respectively, and a Higher Executive Officer and a Lower Executive Officer of the Department of Industry and Commerce received gratuities as Secretary of the Ports and Harbours Tribunal (£40), and Secretary of the Bankruptcy Laws Committee (£50), respectively.

From the Votes for Science and Art and Secondary Education a Shorthand Typist of the Irish Manuscripts Commission received, in the aggregate, £45 in respect of translation work.

The Accounts of other Departments include the sum of £266 13s. 8d. in respect of salary, etc., of staff lent to Commissions and Committees, viz :—

	£	s.	d.
Butter Marketing Tribunal ...	159	11	1
Ports and Harbours Tribunal ...	107	2	7

NOTE.—The amount charged to Subhead B.2 and to the same Subhead of the Account for the year 1929-30 includes an unascertainable amount of travelling expenses fraudulently obtained by a State Savings Officer through the uttering of forged receipts and false accounts. This officer pleaded guilty on indictment and was sentenced to a term of imprisonment. The balance of salary due to the officer, amounting to £24, was withheld.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

25 Mí na Samhna, 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.

OFFICE OF PUBLIC WORKS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF PUBLIC WORKS (1 & 2 Will. 4, c. 33, ss. 5 & 6; 5 & 6 Vict., c. 89, ss. 1 & 2; 9 & 10 Vict., c. 86, ss. 2, 7 & 9; 10 Vict., c. 32, s. 3; 33 & 34 Vict., c. 46, s. 42; 40 & 41 Vict., c. 27; 44 & 45 Vict., c. 49, s. 31; &c.)

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 ...	98,733	92,633 8 2	6,099 11 10	—	—	—
B.—Travelling Expenses ...	9,500	9,071 18 9	428 1 3	—	—	—
C.—Incidental Expenses ...	750	644 3 9	105 16 3	—	—	—
D.—Telegrams and Telephones ...	750	682 0 1	67 19 11	—	—	—
LAND IMPROVEMENT ACTS, AND LAND ACT, 1881, LOANS.						
E.1.—Salaries ...	1,903	1,807 15 8	95 4 4	—	—	—
E.2.—Travelling Expenses ...	1,000	698 0 2	301 19 10	—	—	—
E.3.—Advertisements ...	500	184 13 11	315 6 1	—	—	—
GROSS TOTAL ...£	113,133	105,722 0 6	7,413 19 6	—	—	—
			Surplus of Gross Estimate over Expenditure. £7,413 19 6			
<i>Deduct :—</i>						
			Surplus of Appropriations in Aid realized. £1,454 2 4			
F.—Appropriations in Aid ...	11,200	15,654 2 4				
NET TOTAL ...£			Total Surplus to be surrendered. £11,868 1 10			
			Estimated. Realized.			
			£ s. d. £ s. d.			
Extra receipts payable to Exchequer ...			— 12 6			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due principally to vacancies on the establishment remaining unfilled and partly to a drop in the cost of living Bonus during the year.
- B.—Saving due to travelling expenses of engineers on arterial drainage work being less than anticipated.
- C. and D.—Casual.
- E.1.—Saving due to retirement of an established Inspector and his replacement by a temporary Inspector.
- E.2 and E.3.—The loans applied for during the year were less than anticipated.

F.—Appropriations in Aid :—

	Estimated.	Realized.
Deductions for Preliminary Expenses from	£	£
Loans Advances, etc.	500	611 (a)
Penal Interest on overdue Loans repayments	1,500	1,777 (b)
Services performed for the British Government and the Government of Northern Ireland, etc.	1,900	2,378 (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	10,888 (d)
	£11,200	£15,654

(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 with additional charges in certain cases was accordingly larger.

(b) Surplus under penal interest was mainly due to unexpected payment of arrears by local authorities.

(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 anticipated with the result that the Board's agency fees increased proportionately.

(d) The amounts recovered for Engineers' expenses include the following :—
Drainage Maintenance, £1,056 ; Arterial Drainage, £6,153 ; Owenmore Drainage, £329, and Barrow Drainage, £3,350. See Subheads J.1., J.2., J.3. and J.4., Vote 11.

NOTE.

A sum of £13 19s. 4d. is included under Subhead B., in respect of the expenses incurred by the Principal Architect in attending the fifth International Congress of Building and Public Works at London in May, 1930 (Department of Finance letter S. 75/8/25 of 20th September, 1929).

EXTRA REMUNERATION (exceeding £30).

One retired officer was paid £185 18s. 6d. as a re-employed Assistant to the Furniture Clerk (Department of Finance letter E. 8/1/26 of 15th July, 1930).

Fees amounting to £143 2s. 0d., in excess of his ordinary salary were paid to a Temporary Mapping Draughtsman in the Engineering Branch for acting as a Land Valuer and Surveyor in connection with Arterial Drainage Schemes.

One Higher Executive Officer received the sum of £122 18s. 0d., for acting as Superintending Clerk (Department of Finance letter E. 7/12/26 of 7th January, 1927).

In connection with the Barrow Drainage Scheme £120 was paid to the Resident Engineer and £70 and £40 respectively to two Temporary Assistant Engineers at Athy for extra work during the summers of 1928, 1929 and 1930 (Department of Finance letter E. 8/17/25 of 29th October, 1930).

The Engineer-in-charge of the Central Heating Station at Government Buildings, etc., Dublin, whose salary is borne by the Vote for Public Works and Buildings, received a gratuity of £120 for special services in respect of schemes for lighting and heating and installation of mechanical plant (Department of Finance letter E. 8/9/29 of 14th April 1930).

Two Assistant Architects received allowances amounting to £93 18s. 2d. and £31 0s. 11d., respectively for acting as Architects (Department of Finance letter S. 8/4/26 of 18th November, 1926).

One of the temporary Assistant Architects received fees amounting to £25 4s. 0d. from the Vote for Technical Instruction and £95 from the Vote for Science and Art.

This Account includes the sum of £784 13s. 5d., in respect of salaries, etc., of staff on loan to other Departments.

P. HANSON,

Chairman and Accounting Officer.

P. BRANAGAN,

For Accountant.

Office of Public Works, Dublin.

30th November, 1931.

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, 1931.

Service.	Balance, 1st April, 1930.	Receipts, 1930-31.	Payments, 1930-31.	Balance, 31st March, 1931.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irish Church Fund, Loans Repayments ...	—	280 18 10	280 18 10	—
Sea Fisheries Act, 1883 ...	588 12 5	—	—	588 12 5
Shannon Navigation ...	4,503 1 7	4,383 6 10	6,259 17 10	2,626 10 7
National Monuments ...	288 19 10	367 18 2	656 18 0	—
Linen Hall ...	—	145 14 10	145 14 10	—
Letterkenny Railway ...	Dr. 12 16 0	—	8 10 8	Dr. 21 6 8
Light Railways Surplus Revenues ...	†628 0 0	—	—	628 0 0
Marine Works Act, 1902, Maintenance Fund ...	1,166 9 10	782 2 11	573 19 6	1,374 13 3

(†) Amount of Scotter Award.

P. BRANAGAN,
For Accountant.
30th November, 1931.

P. HANSON,
Chairman and Accounting Officer.

PUBLIC WORKS AND BUILDINGS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	16,000	29,426 8 8	—		13,426	8 8
AA.—Annuities	13,223	13,222 8 6	11	6	—	
B.—New Works, Alterations, and Additions ...	421,190	334,581 3 7	86,608	16 5	—	
BB.1.—Ancient Monuments Preservation ...	—	408 4 6	—		408	4 6
BB.2.—Residence of Papal Nuncio: Adaptation and Renovation (including Furniture) ...	—	2,544 0 7	—		2,544	0 7
C.—Maintenance and Supplies	188,922	180,905 13 0	8,016	7 0	—	
CC.—Compensation in lieu of Restoration of Lands taken over under Emergency Powers	9,900	3,500 0 0	6,400	0 0	—	
D.—Furniture, Fittings, and Utensils	21,045	20,947 15 6	97	4 6	—	
E.—Rents, &c.	68,208	67,417 11 6	790	8 6	—	
EE.—Compensation for premises commandeered by the Army ...	3,000	710 6 0	2,289	14 0	—	
F.—Fuel, Light, Water, and Cleaning, &c. ...	40,500	39,493 8 9	1,006	11 3	—	
G.—Phoenix Park National School	197	257 11 6	—		60	11 6
H.—River Shannon Works	310	64 19 0	245	1 0	—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
I.—Linen Hall, Dublin ...	—	3 15 6	—	3 15 6
J.1.—Drainage Maintenance	6,000	273 17 5	5,726 2 7	—
J.2.—Arterial Drainage ...	29,000	22,558 14 8	6,441 5 4	—
J.3.—Owenmore Drainage ...	100	530 12 3	—	430 12 3
J.4.—Barrow Drainage ...	5,000	5,000 0 0	—	—
J.5.—Arterial Drainage— Purchase of Machinery	9,000	9,036 0 0	—	36 0 0
K.—Telegrams and Telephones	300	269 7 6	30 12 6	—
GROSS TOTAL ...	£ 831,895	731,151 18 5	117,652 14 7	16,909 13 0
Deduct—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.	
L.—Appropriations in Aid ...	164,820	121,871 7 6	£100,743 1 7	
NET TOTAL ...	£ 667,075	609,280 10 11	Deficiency of Appropriations in Aid realized.	
			£42,948 12 6	
			Net Surplus to be surrendered.	
			£57,794 9 1	
			Estimated.	Realized.
Extra Receipts payable to Exchequer ...			£	£ s. d.
			—	1,000 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 SIOCHÁNA.		
Co. Cavan :	£ s. d.	
Tullyvin	55 5 0	S.14/26/28.
Co. Cork :		
Ballyclough	3 3 0	S.14/3/27.
Eyerias	82 12 0	S.14/5/30.
Co. Donegal :		
Burnfoot	1,000 0 0	S.14/3/30.
Co. Galway :		
Barnaderg	15 0 0	S.14/32/27.
Currandulla	80 0 0	S.14/14/30.
Co. Kilkenny :		
The Rower	55 0 0	S.14/34/26.

SERVICE.	AMOUNT.	DEPARTMENT OF FINANCE AUTHORITY.
DEPARTMENT OF JUSTICE— <i>continued.</i>		
GÁRDA SÍOCHÁNA— <i>continued.</i>	£ s. d.	
Co. Leitrim :		
Ballinamore	2,361 0 6	S.14/8/30.
Keshcarrigan	1,212 7 0	S.14/81/26
Mohill	753 3 0	S.14/14/29.
Co. Limerick :		
Knocklong	700 0 0	S.55/38/28.
Co. Mayo :		
Glenamoy	32 7 0	S.14/48/28.
Co. Waterford :		
Rathgormack	50 0 0	S.14/3/28.
DEPARTMENT OF EDUCATION.		
Ballyvourney Preparatory College ...	2,000 0 0	S.25/1/29.
DEPARTMENT OF LANDS AND FISHERIES.		
Land Commission—89 Merrion Square ...	1,181 2 9	S.2/6/29.
Do. 93 Merrion Square ...	326 12 8	S.2/6/29.
Do. 32 Upr. Merrion St. ...	2 11 0	S.1/9/30.
DEPARTMENT OF EXTERNAL AFFAIRS.		
Rome Legation	15,607 14 3	S.2/22/29.
ANCIENT MONUMENTS.		
Slieve na Calliagh Tumuli	605 0 0	S.102/14/28
EX-COAST GUARD PROPERTIES.		
Malin Head, Brow Head, and Old Head of Kinsale Signal Stations	3,255 7 0	F.131/1/25.
EX-MILITARY BUILDINGS AND AERODROMES.		
Gormanston Camp	48 3 6	606/12.
TOTAL	<u>£29,426 8 8</u>	

AA.—Casual.

B.—See detailed Statement of New Works, pages 32 to 43.

BB.1.—Completion of work provided for in the previous financial year. Expended £1,649 13s. 7d. (Department of Finance letter S. 102/6/28 of 13th November, 1930).

BB.2.—Continuation of work provided for in the previous financial year. Expended £4,847 13s. 1d. Work in progress (Department of Finance letter S. 55/35/29 of 26th May, 1931).

C.—Casual—being the net result of savings and excesses on a large number of items.

CC.—Only one claim matured for payment during the year, viz : Ballyvonare Hutments Camp £3,500 (Department of Finance letter S. 102/3/30 of 11th December, 1930).

D. and E.—Casual.

EE.—A number of claims which it was expected to settle during the year did not mature for payment within the period.

F.—Saving principally due to contract prices for coal being more favourable than anticipated.

G.—Excess due to unforeseen expenditure on maintenance work, principally in connection with the drains.

H.—Certain maintenance works were postponed partly owing to the operations of the Power Scheme and partly owing to unfavourable weather conditions.

I.—The charge represents the difference between the rent paid out of the property and the rent received out of it during the year.

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

J.2.—Certain schemes provided for did not mature during the year.

J.3.—Certain claims for compensation and other incidental charges which it was expected to meet during the last financial year did not mature for payment until the present year.

J.4.—The actual expenditure within the year on the Barrow Drainage Scheme was £62,481 3s. 4d. of which £57,481 3s. 4d. was charged to Local Loans Advances.

J.5. and K.—Casual.

	Estimated.	Realized.
	£	£
L.—Rents and Fines	27,500	20,194 (a)
Tolls, Dues, etc.	19,000	19,092
Sale of old materials and stores	600	918 (b)
Miscellaneous, including other sales and hire of plant, etc.	4,000	6,173 (c)
Contribution from Post Office Savings Bank Fund	220	132
Hire of Excavators to Drainage Districts	1,500	1,675 (d)
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	73,687 (e)
	<u>£164,820</u>	<u>£121,871</u>

(a) Deficiency due to non-realization of fines on letting of shop sites at G.P.O., estimated at £7,500, only £50 being realized during the year.

(b) Sale of furniture from Oriel House Furniture Stores and old materials from sundry Post Offices were in excess of expectations.

(c) The hire of dredgers realized about £1,500 more than the estimate due mainly to the hire of steam dredgers *Fag-an-Bealach* and *Cara-na-gCuan* to Wexford Harbour: there were also other smaller sums realized in excess of anticipations.

(d) Five excavators were fully employed during the year and two additional excavators were in use for part of the year.

(e) Expenditure on reconstruction of damaged Government property was less than expected.

EXTRA RECEIPTS :—Fine on lease of site, Custume Military Barracks, Athlone.

NOTES.

£14 14s. 0d. was paid to the owner of a Steamship in respect of damage caused by dredger *Sisyphus* at Buncrana Harbour. Subhead B. (Department of Finance letter S. 63/2/20 of 27th November, 1930).

Included under Subhead C. is a charge of £475 17s. 3d. in respect of the landlord's claim for works of renovation etc., consequent upon the surrender of premises in London formerly occupied by the High Commissioner (Department of Finance letter S. 2/25/29 of 20th November, 1931).

£77 7s. 6d. was paid *ex gratia* in respect of loss on his contract to a contractor for renovation work at Lusk Government Farm. Subhead C. (Department of Finance letter S. 55/113/26 of 8th July 1930).

£292 12s. 0d. (of which £92 12s. 0d. was charged to Subhead E., and £200 was borne by the Property Losses Compensation Vote, No. 14, Subhead A.) was paid to landlord of Bar of Lough Coastguard Station on his taking over responsibility for the State's covenants in Head Lease and relinquishing claim in respect of destruction of premises. (Department of Finance letter S. 55/49/29 of 7th February, 1930).

On the surrender of the Lady Lane and Peter Street Gárda Síochána Barrack, Waterford, £75 was paid to the Lessors in consideration of the release of the Commissioners from the residue of their tenure of the premises. Subhead E. (Department of Finance letter S. 14/6/29 of 8th April, 1930).

A saving estimated at £32 2s. 6d. was effected under Subhead F. by the consumption of waste tobacco stalks in the furnaces of the Custom House, Dublin.

SUBHEAD L.—Arrears of rent were written off as irrecoverable in the following cases, viz :—

	£	s.	d.	
Sundry Coastguard Stations ...	349	4	3	(Department of Finance letter E. 102/2/31 of 6th October, 1931).
Tallaght Aerodrome ...	25	0	0	do.
16, Parliament Street, Dublin ...	2	5	7	do.
	<u>£376</u>	<u>9</u>	<u>10</u>	

TELEPHONE CAPITAL ACCOUNT.—The net expenditure during the year on Post Office Buildings borne by the Telephone Capital Account amounted to £41 15s. 7d.

P. HANSON,
Chairman and Accounting Officer.

P. BRANAGAN,
For Accountant,
OFFICE OF PUBLIC WORKS,
30th November, 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.

STATEMENT OF EXPENDITURE ON NEW WORKS, ETC., 1930-31.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
OIREACHTAS :				
1.—New Restaurant, Members' Rooms and other Improvements	8,000	202 12 9	7,797 7 3	—
DEPARTMENT OF FINANCE :				
2.—Dublin, New Income Tax Offices, 14 and 15 Upper O'Connell Street ...	30,000	16,529 7 1	13,470 12 11	—
3.—Dublin, Stationery Office : Adaptation of part of Beggars' Bush Barracks (Revote £1,150) ...	1,800	1,806 9 8	—	6 9 8
4.—Rosslare Harbour : Provision of Accommodation for Customs Officials ...	1,000	—	1,000 0 0	—
5.—Tralee Revenue Office : Improved Accommodation	250	—	250 0 0	—
6.—Waterford Inland Revenue Office : Accommodation for Income Tax Officials (Revote £500)	500	—	500 0 0	—
7.—Customs Frontier Huts : Examination Sheds ...	800		—	138 13 0
(a) Bridgend		204 9 0		
(b) Dundalk		276 5 0		
(c) Muff		192 15 0		
(d) St. Johnston		265 4 0		
8.—Valuation and Boundary Survey : Electric Lighting	700	617 2 2	82 17 10	—

OBSERVATIONS.

- Continuation of No. 2 of 1929-30. Department of Finance letter S1/10/26, of 8th December, 1927, sanctions expenditure of £18,500. Expended £16,552 10s. 7d. Work in progress.
- Continuation of No. 4 of 1929-30. Estimated cost £50,000. Expended £37,641 7s. 11d. Work in progress.
- Continuation of No. 6 of 1929-30. Department of Finance letter S1/2/27 of 2nd September, 1931, sanctions expenditure of £8,587 17s. 1d. Expended £8,512 17s. 1d. Work completed. Further payment to be made.
- Work postponed.
- Work postponed.
- Work postponed.
- (a) Department of Finance letter S. 2/24/28 of 4th April, 1930, sanctions expenditure of £202 12s. 0d. Work completed.
(b) Department of Finance letter S. 2/24/28 of 19th March, 1931, sanctions expenditure of £276 5s. 0d. Work completed.
(c) Department of Finance letter S. 2/13/31 of 2nd October, 1931, sanctions expenditure of £231. Work in progress.
(d) Department of Finance letter S. 2/24/28 of 23rd March, 1931, sanctions expenditure of £265 4s. 0d. Work completed.
- Department of Finance letter S. 1/11/29 of 3rd October, 1930, sanctions expenditure. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE :						
9.—Dublin, Land Registry : Steel Shelving	500	340 15 5	159	4 7	—	
10.—Dublin, Four Courts : Reconstruction	70,000	52,629 17 6	17,370	2 6	—	
11.—Dublin, Public Record Office : Partial Reconstruc- tion of Treasury (Revote £2,000)	11,500	1,637 18 1	9,862	1 11	—	
GÁRDA SÍOCHÁNA DEPÔT :						
12.—Improvements in Married Quarters	1,300	525 4 8	1,174	15 4	—	
13.—Sanitary Improvements	400					
GÁRDA SÍOCHÁNA BARRACKS : DUBLIN METROPOLITAN AREA :						
14.—Donnybrook : New Barrack (Revote £4,000)	10,000	3,420 1 3	6,579	18 9	—	
Co. CARLOW.						
15.—Muinebeag : Adaptation	1,600	1,670 12 1	—		70	12 1
Co. CAVAN.						
16.—Ballyjamesduff : New Barrack	850	1,124 0 0	—		274	0 0
17.—Blacklion : New Barrack	850	—	850	0 0	—	
18.—Shercock : New Barrack	850	4 10 0	845	10 0	—	
19.—Tullyvin : New Barrack	850	1,022 8 0	—		172	8 0
Co. CORK.						
20.—Ballyclough : New Barrack	850	—	850	0 0	—	
21.—Ballydehob : New Barrack	850	1,041 3 2	—		191	3 2

OBSERVATIONS—continued.

9. Department of Finance letter S. 2/60/25 of 16th August, 1929, sanctions expenditure of £500. Work completed.
10. Continuation of No. 10 of 1929-30. Estimated cost £400,000 (revised). Expended £369,967 17s. 6d. of which £5,547 1s. 9d. was borne by the Vote for Relief Schemes 1924-25. Work in progress.
11. Continuation of No. 11 of 1929-30. Department of Finance letter S. 2/60/25 of 3rd January, 1928, sanctions expenditure of £25,800. Expended £12,054 4s. 9d. Work in progress.
- 12 and 13. Department of Finance letter S. 14/8/29 of 23rd August, 1929. Work in progress.
14. Continuation of No. 12 of 1929-30. Department of Finance letters S. 14/114/26 of 12th April, 1930, and 10th June, 1930, sanction expenditure of £15,000. Expended £3,574 6s. 3d. Work in progress.
15. Continuation of No. 11 of 1928-29. Department of Finance letter S. 14/116/26 of 13th December, 1929, sanctions expenditure of £1,600. Expended £1,673 12s. 5d. Work completed.
16. Continuation of No. 203 of 1928-29. Department of Finance letter S. 14/35/28 of 23rd August, 1928, sanctions expenditure of £1,550. Expended £1,126 5s. 0d. Work completed. Further payment to be made.
17. Work postponed.
18. Preliminary work.
19. Continuation of No. 15 of 1928-29. Department of Finance letter S. 14/26/28 of 17th August, 1928, sanctions expenditure of £1,550. Expended £1,024 14s. 8d. Work in progress.
20. Work postponed.
21. Department of Finance letter S. 14/43/28 of 28th November, 1928, sanctions expenditure of £1,550. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE — <i>continued.</i>						
Co. CORK— <i>continued.</i>						
22.—Ballyfeard ex-R.I.C. Barrack: Restoration ...	800	638 14 4	161	5 8	—	
23.—Cork City Bridewell and ex-R.I.C. Barrack: Restoration ...	5,000	105 0 2	4,894	19 10	—	
24.—Durrus: New Barrack ...	850	191 17 11	658	2 1	—	
25.—Eyeries: New Barrack ...	500	15 3 6	484	16 6	—	
26.—Kilrohane: New Barrack (Revote £1,300) ...	1,450	1,139 3 2	310	16 10	—	
Co. DONEGAL.						
27.—Burnfoot: Adaptation ...	250	—	250	0 0	—	
28.—Creelough: Adaptation ...	500	141 10 7	358	9 5	—	
29.—Dunkineely ex-R.I.C. Barrack: Restoration ...	850	3 12 11	846	7 1	—	
Co. DUBLIN.						
30.—Finglas: New Barrack ...	500	—	500	0 0	—	
31.—Garristown: Adaptation ...	220	299 10 6	—		79	10 6
32.—Lusk: Adaptation ...	210	—	210	0 0	—	
33.—Swords: Adaptation ...	240	—	240	0 0	—	
Co. GALWAY.						
34.—Ballinasloe: New Barrack ...	750	—	750	0 0	—	
35.—Corofin: New Barrack ...	850	603 12 3	246	7 9	—	
36.—Galway, Eglinton Street: Additional Restoration ...	730	638 16 0	91	4 0	—	

OBSERVATIONS—*continued.*

22. Continuation of No. 26 of 1928-29. Department of Finance letter S. 14/121/25 of 31st May, 1930, sanctions expenditure of £800. Expended £641 11s. 10d. Work completed. Further payment to be made.
23. Continuation of No. 34 of 1928-29. Expended £180 18s. 7d. Preliminary work.
24. Continuation of No. 103 of 1929-30. Department of Finance letter S. 14/25/28 of 16th June, 1928, sanctions expenditure of £1,550. Expended £200 1s. 11d. Work in progress.
25. Preliminary work.
26. Continuation of No. 24 of 1929-30. Department of Finance letter S. 14/43/26 of 10th November, 1926, sanctions expenditure of £1,450. Expended £1,143 3s. 7d. Work in progress.
27. Work postponed.
28. Continuation of No. 43 of 1929-30. Department of Finance letter S. 14/101/26 of 31st October, 1930, sanctions expenditure of £850. Expended £141 15s. 7d. Work in progress.
29. Continuation of No. 46 of 1928-29. Expended £6 13s. 1d. Preliminary work.
30. Work postponed.
31. Continuation of No. 43 of 1929-30. Department of Finance letter S. 14/33/28, of 14th September, 1931, sanctions expenditure of £790 10s. 6d. Expended £790 10s. 6d. Work completed.
32. Work postponed.
33. Work postponed.
34. Work postponed.
35. Continuation of No. 57 of 1928-29. Department of Finance letter S. 14/110/26, of 8th December, 1926, sanctions expenditure of £1,450. Expended £617 18s. 10d. Work in progress.
36. Continuation of No. 43 of 1929-30. Department of Finance letter S. 14/41/28 of 30th May, 1929, sanctions expenditure of £1,500. Expended £1,338 5s. 10d. Work completed.

Service.	Vote.	Expenditure.	Balance.	
			Unexpended.	Excess.
	£	£ s. d.	£ s. d.	£ s. d.
DEPARTMENT OF JUSTICE —continued.				
Co. GALWAY—continued.				
37.—Gort: Adaptation of Part of ex-Military Barrack ...	1,000	—	1,000 0 0	—
38.—Inveran: Adaptation ...	800	674 5 11	125 14 1	—
39.—Lettermore: Adaptation	450	414 12 7	35 7 5	—
Co. KERRY.				
40.—Brosna ex-R.I.C. Barrack: Restoration ...	850	242 0 8	607 19 4	—
Co. KILKENNY.				
41.—Ballyhale: Adaptation ...	350	409 15 9	—	59 15 9
42.—Tullagher: New Barrack	850	1,117 18 1	—	267 18 1
Co. LEITRIM.				
43.—Keshcarrigan: New Bar- rack ...	850	—	850 0 0	—
Co. LOUTH.				
44.—Louth: New Barrack ...	850	1,259 3 7	—	409 3 7
Co. MAYO.				
45.—Ballyglass ex-R.I.C. Bar- rack: Restoration ...	850	199 18 9	650 1 3	—

OBSERVATIONS—continued.

37. Continuation of No. 61 of 1928-29. £14 2s. 9d. expended in 1928-29 on preliminary work.
38. Department of Finance letter S. 14/76/25 of 28th March, 1930, sanctions expenditure of £800. Work completed. Further payment to be made.
39. Department of Finance letter S. 14/108/25 of 14th March, 1930, sanctions expenditure of £450. Work completed.
40. Continuation of No. 71 of 1928-29. Department of Finance letter S. 14/21/27 of 15th March, 1928, sanctions expenditure of £1,800. Expended £249 13s. 0d. Work in progress.
41. Continuation of No. 103 of 1929-30. Department of Finance letter S. 14/60/26 of 11th November, 1930, sanctions expenditure of £475. Expended £420 15s. 2d. Work in progress.
42. Continuation of No. 43 of 1929-30. Department of Finance letter S. 14/36/28 of 31st May, 1930, sanctions expenditure of £1,600. Expended £1,118 8s. 1d. Work in progress.
43. Continuation of No. 92 of 1928-29. £2 3s. 2d. expended on preliminary work in 1927-28.
44. Department of Finance letter S. 14/6/28 of 31st January, 1928, sanctions expenditure of £1,550. Work in progress.
45. Department of Finance letter S. 14/20/28 of 29th October, 1930, sanctions expenditure of £1,300. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. MAYO—continued.						
46.—Castlebar : New Barrack	1,000	—	1,000	0 0	—	
47.—Claremorris ex-R.I.C. Barrack : Restoration ...	1,500	—	1,500	0 0	—	
48.—Glenamoy : New Barrack	850	3 9 11	846	10 1	—	
OFFALY.						
49.—Rhode : New Barrack ...	500	121 12 4	378	7 8	—	
Co. ROSCOMMON.						
50.—Keadue ex-R.I.C. Barrack : Restoration ...	750	2 18 8	747	1 4	—	
51.—Tulsk : New Barrack ...	850	72 10 2	777	9 10	—	
Co. SLIGO.						
52.—Ballymote : New Barrack	1,000	—	1,000	0 0	—	
53.—Rosses Point : New Barrack ...	750	—	750	0 0	—	
Co. TIPPERARY.						
54.—Templetuohy : New Barrack ...	850	204 5 8	645	14 4	—	
Co. WATERFORD.						
55.—Rathgormack : New Barrack ...	850	1,268 10 3	—		418	10 3

OBSERVATIONS—continued.

46. Work postponed.
47. Continuation of No. 108 of 1928-29. Expended £13 18s. 0d. Preliminary work.
48. Preliminary work.
49. Department of Finance letter S. 14/10/30 of 14th July, 1930, sanctions expenditure of £1,550. Work in progress.
50. Preliminary work.
51. Continuation of No. 123 of 1928-29. Department of Finance letter S. 14/16/28 of 23rd April, 1928, sanctions expenditure of £1,550. Expended £74 14s. 8d. Work in progress.
52. Work postponed.
53. Work postponed.
54. Continuation of No. 131 of 1928-29. Department of Finance letter S. 14/53/26 of 24th July, 1930, sanctions expenditure of £1,450. Expended £212 11s. 1d. Work in progress.
55. Department of Finance letter S. 14/3/28 of 30th June, 1930, sanctions expenditure of £1,740. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF JUSTICE —continued.						
Co. WEXFORD.						
56.—Ballynabola : New Barrack	850	—	850	0 0	—	
57.—ELECTRIC LIGHTING :	2,000	—	1,920	0 0	—	
Mullingar		80 0 0				
58.—MINOR WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	3,000	2,152 19 2	847	0 10	—	
59.—BOATHOUSES	300	—	300	0 0	—	
DEPARTMENT OF EDUCATION.						
NATIONAL SCHOOLS :						
60.—Grants for Building, En- larging, Enclosing, etc. ...	90,000	113,204 15 4	—		23,204	15 4
61.—Teachers' Residences at Vested Schools : Grants for Building	200	—	200	0 0	—	
62.—Model Schools : Alterations	300	—	—		236	7 10
(a) Cork	—	4 17 10	—		—	
(b) Limerick	—	299 0 0	—		—	
(c) Sligo	—	232 10 0	—		—	
PREPARATORY COLLEGES :						
63.—Coláiste Brighde, Bally- connell : Adaptation, Ex- tension and Equipment ...	6,750	13,268 1 0	—		6,518	1 0

OBSERVATIONS—continued.

56. Continuation of No. 141 of 1928-29. £1 12s. 10d. expended in 1927-28 on preliminary work.
57. Work completed.
58. See details on page 44.
59. Work postponed.
60. Department of Finance letter S. 22/4/29 of 3rd October, 1931, sanctions expenditure of £113,189 1s. 6d.
61. No grants matured for payment during the year.
62. (a) Expended £55 0s. 5d. Work completed.
- (b) Work completed.
- (c) Department of Finance letters S. 22/6/30 of 28th August, 1930, and 27th October, 1930, sanction expenditure of £254 17s. 7d. Work completed. Further payment to be made.
63. Continuation of No. 50 of 1929-30. Department of Finance letters S. 22/2/27 of 23rd January, 1930, and 24th February, 1931, sanction expenditure of £58,751. Expended £58,891 3s. 2d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EDUCATION—continued.						
PREPARATORY COLLEGES—continued.						
64.—Coláiste Ide, Burnham House, Dingle: Adaptation, Extension and Equipment	3,250	4,627 15 10	—		1,377	15 10
65.—Furbough, New College: Erection and Equipment (Revote £6,500) ...	15,000	152 3 10	14,847	16 2	—	
66.—Coláiste Mhuire, Tourmakeady: Erection and Equipment	30,000	30,356 4 3	—		356	4 3
67.—Coláiste Caoimhin, Marlboro' Hall, Glasnevin: Further Adaptations and Additions (Revote) ...	1,000	1,136 11 8	—		136	11 8
68.—New College in Munster ...	5,000	—	5,000	0 0	—	
69.—TRAINING COLLEGE IN THE GAELTACHT	10,000	—	10,000	0 0	—	
70.—HIBERNIAN MILITARY SCHOOL, PHOENIX PARK: Conversion into Educational Institutions	10,000	—	10,000	0 0	—	
71.—NATIONAL MUSEUM: Rearrangement of Annexe, etc. (Revote £3,000) ...	8,000	4 9 6	7,995	10 6	—	
DEPARTMENT OF AGRICULTURE.						
72.—Nos. 15 and 16 Upper Merrion Street, Dublin: Adaptations and Furnishing	1,400	2,188 19 11	—		788	19 11

OBSERVATIONS—continued.

64. Continuation of No. 51 of 1929-30. Department of Finance letter S. 22/1/27 of 3rd November, 1931, sanctions expenditure of £59,501 2s. 3d. Expended £59,473 16s. 6d. Work completed. Further payment to be made.
65. Continuation of No. 54 of 1929-30. Department of Finance letter S. 22/15/27 of 22nd February, 1928, sanctions expenditure of £47,200. Expended £3,458 13s. 5d. Work in progress.
66. Continuation of No. 53 of 1929-30. Department of Finance letters S. 22/9/27 of 23rd February, 1928, 30th October, 1930, and 19th March, 1931. Revised Estimate £67,000. Expended £55,969 5s. 10d. Work in progress.
67. Continuation of No. 55 of 1929-30. 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, 16th April, 1930, and 13th August, 1930, sanction expenditure of £2,245. Expended £2,374 9s. 7d. Work in progress.
68. Work postponed.
69. Work postponed.
70. Work postponed.
71. Continuation of No. 56 of 1929-30. Expended £20 8s. 3d. Preliminary work.
72. Continuation of No. 102 of 1929-30. Department of Finance letter S. 1/3/30 of 24th February, 1931, sanctions expenditure of £2,299 5s. 3d. Expended £2,299 5s. 3d. Work completed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF AGRICULTURE—continued.						
73.—CLONAKILTY AGRICULTURAL STATION : Electric Lighting	400	—	400	0 0	—	
74.—MUNSTER INSTITUTE : Erection of House for Farm Foreman	750	5 15 9	744	4 3	—	
DEPARTMENT OF INDUSTRY AND COMMERCE.						
75.—Cobh Employment Exchange : Adaptation of Part of Custom House ...	350	—	350	0 0	—	
76.—Tralee Employment Exchange : Alterations (Revote £300)	400	—	400	0 0	—	
DEPARTMENT OF LANDS AND FISHERIES.						
77.—Land Commission : Improvement in Heating Installation (Revote) ...	350	1 6 10	348	13 2	—	
FISHERY HARBOURS :						
78.—Dredging Operations : Arklow Harbour, Co. Wicklow	1,000	100 0 0	900	0 0	—	
79.—Minor Works of Economic Development	4,000	2,513 10 9	1,486	9 3	—	
80.—Rural Industrial Classes ...	2,000	—	2,000	0 0	—	
81.—Rural Industries Dépôt : Adaptation of Part of Beggar's Bush Barracks ...	600	377 14 1	222	5 11	—	
DEPARTMENT OF POSTS AND TELEGRAPHS.						
82.—Dublin G.P.O. Reconstruction	26,000	11,386 11 0	14,613	9 0	—	

OBSERVATIONS—continued.

73. Work postponed.
74. Preliminary work.
75. Work postponed.
76. Work postponed.
77. Preliminary work.
78. Department of Finance letter S. 31/3/27 of 16th December, 1930, sanctions grant not exceeding £100. Work completed.
79. See details on pages 44-45.
80. Work postponed.
81. Continuation of No. 102 of 1929-30. Department of Finance letters S. 29/3/29 of 20th December, 1929, and 4th December, 1930, sanction expenditure of £465. Expended £437 8s. 2d. Work in progress.
82. Continuation of Nos. 67, 68, 69 and 70 of 1929-30. Department of Finance letter S. 38/17/24 of 6th March, 1930, sanctions estimate of £300,000. Expended £209,226 7s. 3d. Work in progress.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>contd.</i>						
83.—Dublin, College Green Post Office : Rebuilding Ornamental Front and Side Walls	6,500	—	6,500	0 0	—	
84.—Carrickmacross Post Office : Adaptations	200	455 1 0	—		255	1 0
85.—Cork Post Office : New Sorting Offices (Revote £1,000)	3,000	—	3,000	0 0	—	
86.—Dungarvan Post Office : Improvements (Revote £220)	400	331 13 5	68	6 7	—	
87.—Ennis Post Office : Additional Accommodation (Revote)	700	644 5 0	55	15 0	—	
88.—Fermoy Post Office : Alterations	400	—	400	0 0	—	
89.—Killarney Post Office : Alterations (Revote £1,000)	2,000	—	2,000	0 0	—	
90.—Lifford Post Office : Furniture	90	126 3 10	—		36	3 10
91.—Rathmines : New Post Office and Telephone Exchange (Revote £500) ...	5,000	624 19 1	4,375	0 11	—	
92.—Garages at Provincial Post Offices	350	—	305	17 9	—	
Dun Laoghaire	—	44 2 3	—		—	

OBSERVATIONS—continued.

83. Work postponed.

84. Continuation of No. 71 of 1929-30. Department of Finance letter S. 38/9/28 of 23rd June, 1931, sanctions expenditure of £1,369. Expended £1,368 0s. 11d. Work completed.

85. Work postponed.

86. Continuation of No. 73 of 1929-30. Department of Finance letter S. 38/15/29 of 3rd January, 1930, sanctions expenditure of £580. Expended £522 1s. 1d. Work completed. Further payment to be made.

87. Continuation of No. 74 of 1929-30. Department of Finance letter S. 38/17/28 of 22nd April, 1929, sanctions expenditure of £700. Expended £648 6s. 3d. Work completed.

88. Work postponed.

89. Work postponed.

90. Continuation of No. 76 of 1929-30. Department of Finance letter S. 38/4/28 of 12th March, 1930, sanctions expenditure of £670. Expended £699 11s. 1d. Work in progress.

91. Preliminary work on clearance of site.

92. Work completed. Further payment to be made.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		* Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF POSTS AND TELEGRAPHS— <i>contd.</i>						
WIRELESS BROADCASTING.						
93.—Athlone: High Power Station	3,000	—	3,000	0 0	—	—
DEPARTMENT OF DEFENCE.						
94.—Dublin Headquarters Buildings: Improved Sanitary Accommodation ...	450	—	450	0 0	—	—
95.—Military College: Adaptation of Pearse Barrack, Curragh Camp (Revote £500)	5,000	—	5,000	0 0	—	—
96.—Athlone, Custume Barracks: Alterations to Drains, Water and Gas Mains	250	230 0 0	20	0 0	—	—
97.—Baldonnell Aerodrome: Reconstruction of Barracks (Revote £8,000) ...	23,000	13,029 5 0	9,970	15 0	—	—
98.—Cork, Michael Collins Barracks: Reconstruction (Revote £4,500) ...	11,000	—	10,948	12 0	—	—
(a) Senior Married Officers Quarters	—	6 8 0	—	—	—	—
(b) Command Store: Erection	—	45 0 0	—	—	—	—
99.—Kilbride Rifle Range: Food Store, Dining Hall, etc.	500	—	500	0 0	—	—
100.—Kilworth Rifle Range: Food Store, Dining Hall, etc.	500	—	500	0 0	—	—
101.—Renmore Barracks: Reconstruction of Officers' Block	1,000	—	1,000	0 0	—	—
102.—Military Barracks, General: Electric Lighting ...	8,000	—	8,000	0 0	—	—

OBSERVATIONS—*continued.*

93. Work postponed.
 94. Work postponed.
 95. Work postponed.
 96. Work completed. Further payment to be made.
 97. Continuation of No. 85 of 1929-30. Department of Finance letter S. 7/13/28 of 26th March, 1929, sanctions expenditure of £37,000. Expended £25,386 18s. 0d. Work in progress.
 98 (a) Continuation of No. 87 of 1929-30. Department of Finance letters S. 7/4/26 of 8th August, 1928, and 24th December, 1930, sanction expenditure of £9,900 14s. 10d. Expended £9,900 14s. 10d. Work completed.
 (b) Continuation of No. 174 (b) (c) and (d) of 1928-29. Department of Finance letter S. 7/4/26 of 14th August, 1928, sanctions expenditure of £14,350. Expended £13,055 7s. 9d. Work completed.
 99. Work postponed.
 100. Work postponed.
 101. Continuation of No. 197 of 1927-28. £8 10s. 8d. expended on preliminary work in 1927-28.
 102. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£	s. d.	£	s. d.
DEPARTMENT OF EXTERNAL AFFAIRS.						
103.—Legations <i>A broad:</i> Alterations, Furniture and Equipment	10,400	—	—	—	1,078	2 7
(a) Berlin	—	1,557 18 4	—	—	—	—
(b) London	—	313 11 5	—	—	—	—
(c) New York	—	340 8 1	—	—	—	—
(d) Paris	—	4,968 4 0	—	—	—	—
(e) Rome	—	4,298 0 9	—	—	—	—
DUBLIN CASTLE.						
104.—Reconstruction of Roofs (Revote)	650	598 0 0	52 0 0	—	—	—
PHENIX PARK.						
105.—Electric Lighting Installa- tion to Buildings ...	2,000	136 2 10	1,863 17 2	—	—	—
106.—Improvement of Roads, etc.	2,000	554 6 1	1,445 13 11	—	—	—
107.—Hibernian Schools and United States Legation, etc. Sewage Disposal (Revote £3,300)	4,200	—	4,200 0 0	—	—	—
ST. STEPHEN'S GREEN:						
108.—Improvements to Super- intendent's Residence ...	400	—	400 0 0	—	—	—
109.—New Entrances and Con- creting of Paths ...	400	195 3 5	204 16 7	—	—	—
HARBOURS:						
110.—Buncrana: Grant for Improvements (Revote) ...	9,000	9,136 19 1	—	—	136 19 1	—
111.—Rathmullen: Grant for Improvements (Revote) ...	1,000	—	1,000 0 0	—	—	—

OBSERVATIONS—continued.

103. (a) Department of Finance letter S. 2/21/27 of 4th November, 1931, sanctions expenditure of £5,257 7s. 8d. Expended £5,454 5s. 8d. of which £3,896 7s. 4d. was borne on the Vote for External Affairs, 1929-30. Work completed. Further payment to be made.
- (b) Department of Finance letter S. 2/25/29 of 11th March, 1930. Work in progress.
- (c) Department of Finance letter S. 2/31/29 of 28th March, 1930, sanctions expenditure of £360. Work completed.
- (d) Department of Finance letter S. 2/22/29 of 16th June, 1930, sanctions expenditure. Expended £5,007 17s. 1d. of which £39 13s. 1d. was borne on the Vote for External Affairs, 1929-30.
- (e) Department of Finance letter S. 2/22/29 of 16th June, 1930, sanctions expenditure. Expended £4,371 2s. 2d. of which £73 1s. 5d. was borne on the Vote for External Affairs 1929-30.
104. Work completed.
105. Continuation of No. 91 of 1929-30. Estimated cost £6,500. Expended £2,124 0s. 8d. Work in progress.
106. Department of Finance letter S. 43/2/30 of 22nd February, 1930, sanctions expenditure.
107. Work postponed.
108. Work postponed.
109. Work completed to modified scheme.
110. Continuation of No. 93 of 1929-30. 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. Expended £9,424 7s. 2d. Work in progress.
111. Work postponed.

Service.	Vote.	Expenditure.	Balance.			
			Unexpended.		Excess.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
112.—HEADSTONES FOR BRITISH MILITARY GRAVES: (Re-vote)	5,000	2,704 13 2	2,295 6 10		—	
113.—MINOR WORKS NOT EXCEEDING £200 EACH ...	4,000	3,756 18 8	243 1 4		—	
114.—URGENT AND UNFORE-SEEN WORKS ...	10,000	6,743 12 8	3,256 7 4		—	
115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1ST APRIL, 1930	5,000	8,368 2 3	—		3,368 2 3	
	£ 521,190	334,581 3 7	226,190 5 1		39,581 8 8	
Deduct for works which may not be carried out during the Year	100,000	—	100,000 0 0		—	
	£ 421,190	334,581 3 7	126,190 5 1		39,581 8 8	
Net Saving ...			<u>£86,608 16 5</u>			

OBSERVATIONS—continued.

112. Continuation of No. 100 of 1929-30. Department of Finance letter S. 200/12/27 of 10th December, 1928. Estimated cost £25,000. Expended £3,056 6s. 8d. Work in progress.
113. See details on pages 45-47.
114. See details on pages 47-48.
115. See details on pages 49-53.

No. 58.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS.

	£	s.	d.
Co. CLARE.			
Kilrush: Installation of water supply, new closets and drains.			
Work completed	80	8	8
Co. CORK.			
Buttevant: Installation of water supply, bath, etc., and relaying drains. Work completed. Further payment to be made	68	0	0
Cork, Union Quay: Re-surfacing of yard. Work completed ...	87	1	11
Co. DUBLIN.			
Chapelized: Provision of additional Sanitary Accommodation for Married Quarters. Work completed	98	11	3
Howth: Provision of Additional Sanitary Accommodation, Bath, Cycle Store, etc. Work completed. Further payment to be made	157	12	6
Co. GALWAY.			
Roundstone: Adaptations. Department of Finance letter S. 14/7/31 of 28th January, 1931, sanctions expenditure of £230. Work completed. Further payment to be made ...	230	0	0
Co. KERRY.			
Ballinskelligs: Provision of Water Supply and erection of cell. Work completed.	179	7	8
Killarney: Cycle Store. Work completed	103	15	0
Co. LIMERICK.			
Bruff: Conversion of ground floor room into Dayroom. Work completed	85	0	0
Co. MAYO.			
Hollymount: Provision of separate entrance and staircase to Married Quarters. Work completed	182	0	6
Co. MEATH.			
Athboy: Improvements in Married Quarters, etc. Work completed	78	4	0
Trim: Adaptations to provide Married Quarters. Work completed	128	5	9
Co. WATERFORD.			
Ferrybank: Improvement of Cell and provision of Wash house. Work completed	107	19	0
Kilmacow: Alterations for improvement of Married Quarters. Work completed	105	16	6
Tallow: Adaptations. Work in progress	205	16	3
Co. WEXFORD.			
Ferns: Adaptations, etc. Work completed.	195	0	2
Hollyfort: Adaptation. Work completed	60	0	0
TOTAL.—MINOR NEW WORKS AT GÁRDA SÍOCHÁNA BARRACKS ...	£2,152	19	2

No. 79.—FISHERY HARBOURS.—MINOR WORKS OF ECONOMIC DEVELOPMENT.

	£	s.	d.
BELDERRIG SLIP, Co. MAYO.—Erection of landing slip and shelter wall.			
Continuation of No. 65 of 1929-30. Department of Finance letter S. 27/41/26, of 2nd July, 1929, authorizes grant of £1,500. Expended £1,529 12s. 10d. Work completed ...	616	11	1
CURRAUN SLIP, Co. MAYO.—Repairs. Continuation of No. 65 of 1929-30.			
Department of Finance letter S. 27/28/26 of 18th June, 1929, sanctions grant of £150 in aid of estimated total cost of £200. Expended £95 6s. 6d. Work completed ...	15	10	0

No. 79.—FISHERY HARBOURS.—MINOR WORKS OF ECONOMIC DEVELOPMENT—continued.

	£	s.	d.
DUNEEN PIER, Co. KERRY.—Construction of approach road. Department of Finance letter S. 27/33/26 of 31st May, 1929, sanctions grant of half cost limited to £150. Work completed ...	150	0	0
GLENCOLUMBKILLE (DOONALT) SLIP, Co. DONEGAL.—Erection of landing slip and boat platform. Continuation of No. 65 of 1929-30. Department of Finance letter S. 30/6/29 of 7th November, 1929, sanctions grant of half cost limited to £125. Expended £125 0s. 0d. Work completed ...	75	9	6
KILCUMMIN SHELTER WALL, Co. MAYO.—Improvement. Continuation of No. 65 of 1929-30. 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. Expended £192 14s. 11d. Work completed ...		9	1
MAGHERANILLAUN SLIP AND WHITEPORT (ARDARA) BOAT-YARD, Co. DONEGAL.—Repairs. Continuation of No. 65 of 1929-30. Department of Finance letter S. 30/4/29 of 14th August, 1929, sanctions grant of £87. Expended £71 10s. 8d. Work completed ...		2	7
MULLAGHMORE, Co. SLIGO.—Acquisition of Harbour property. Department of Finance letters S. 30/16/28 of 14th December, 1929, and 19th September, 1930 sanction grant of £750. Work completed ...	750	0	0
PULLAHEENY, Co. SLIGO.—Construction of landing slip. Department of Finance letter S. 30/5/29 of 13th May, 1930, sanctions expenditure of £800. Work completed. Further payment to be made ...	858	1	0
QUILTY, Co. CLARE.—Removal of reefs and construction of cart road on foreshore. Department of Finance letter S. 30/8/29 of 14th March, 1930, sanctions expenditure. Work completed. ...	47	7	6
TOTAL—FISHERY HARBOURS—MINOR WORKS OF ECONOMIC DEVELOPMENT ...	£2,513	10	9

No. 113.—MINOR WORKS NOT EXCEEDING £200 EACH.

	£	s.	d.
GOVERNOR-GENERAL'S ESTABLISHMENT.—Adaptation of Guard Room as Residence for Herd. Work completed. ...	63	19	5
GOVERNOR-GENERAL'S ESTABLISHMENT.—Sanitary Accommodation in Ladies Cloakroom. Work completed ...	48	15	10
OIREACHTAS.—Preparation of Bust of the late Vice-President, Mr. Kevin O'Higgins. Preliminary work ...	1	19	9
GOVERNMENT BUILDINGS.—Bath and Lavatory Accommodation for Officer-in-Charge Military Guard. Department of Finance letter S. 2/18/29 of 5th September, 1930, sanctions expenditure of £80. Work in progress ...	6	11	6
DEPARTMENT OF FINANCE.—Formation of Store in Basement for Accounts Branch. Work in progress ...	134	2	4
REVENUE DEPARTMENT, CLOCK TOWER BUILDING, DUBLIN CASTLE.—Hot Water Supply. Work completed ...	53	16	3
GALWAY CUSTOM HOUSE.—Additional Storage for Records. Department of Finance letter S. 2/29/26, of 30th September, 1931, sanctions expenditure of £242. Work completed. Further payment to be made ...	236	2	6

No. 113.—MINOR WORKS NOT EXCEEDING £200 EACH—continued.

						£	s.	d.
GALWAY	CUSTOM HOUSE.—Additional Sanitary Accommodation.	Work completed	...	...	...	60	0	0
KILKENNY	REVENUE OFFICE.—Installation of Electric Light.	Work completed	...	...	...	59	14	6
CUSTOMS	FRONTIER HUTS.—Installation of Chemical Closets.	Work completed	...	...	...	128	12	6
VALUATION	OFFICE.—Provision of Internal Communication on ground floor between Nos. 5 and 6 Ely Place.	Work completed	...	...	...	65	15	6
GÁRDA SÍOCHÁNA	DEPÔT.—Heating Installation in Arms Store.	Work completed	...	...	...	56	10	0
DUBLIN CASTLE	METROPOLITAN GÁRDA BARRACK.—Additional Garage Accommodation.	Work in progress	...	...	...	109	4	5
NATIONAL HEALTH INSURANCE COMMISSION.	Protection for Stamped Cards.	Work completed	...	...	...	33	3	1
NATIONAL HEALTH INSURANCE COMMISSION.	Improvements in Ventilation of certain rooms.	Work completed	...	...	...	63	5	6
NATIONAL EDUCATION OFFICE.	Additional Sanitary Accommodation.	Work completed	...	...	...	130	17	6
CENTRAL MODEL SCHOOLS, PREPARATORY NATIONAL SCHOOL.	Provision of Equipment and Sanitary and Lavatory Accommodation, etc. Department of Finance letter S. 22/3/30 of 30th September, 1930, sanctions expenditure of £200.	Work in progress	...	...	...	166	6	10
NATIONAL MUSEUM.	Installation of Goods Lift.	Work completed.	Further payment to be made	...	...	110	12	0
BALLYHAISE	AGRICULTURAL STATION.—New Poultry House.	Work in progress	...	...	...	5	10	0
MUNSTER INSTITUTE.	New Brooder.	Work in progress	...	...	...	128	8	5
BOTANIC GARDENS.	Installation of Electric Light in Offices and in Keeper's House.	Work completed	...	...	...	116	5	4
BOTANIC GARDENS.	Demolition of Old Pits and Stables.	Work completed	...	...	...	37	0	11
DEPARTMENT OF INDUSTRY AND COMMERCE, DUBLIN CASTLE.	Installation of Hand Lift.	Work completed	...	...	...	40	1	10
EMPLOYMENT EXCHANGE, LOWER GARDINER STREET, DUBLIN.	Improved Ventilation.	Work completed	...	...	...	92	12	0
LAND COMMISSION.	Additional Sanitary Accommodation, No. 25 Upper Merrion Street.	Work completed	...	...	...	83	0	9
Do.	Alterations in Buildings at rear of Nos. 23 and 24 Upper Merrion Street.	Work in progress	...	...	...	160	19	5
Do.	Extension of Heating System in Building at rear of No. 24 Upper Merrion Street.	Work completed	...	...	...	147	14	11
Do.	Provision of New Doors, etc., to minimise fire risks, No. 23 Upper Merrion Street.	Work completed	...	...	...	82	5	0

No. 113.—MINOR WORKS NOT EXCEEDING £200 EACH—continued.

DEPARTMENT OF FISHERIES.

	£	s.	d.
RURAL INDUSTRIES.—Cashla (Co. Mayo): Curing Station for Carrigeen Moss. Work completed	167	0	0
do. Meevagh (Co. Donegal) Motor Shop: Alterations. Work completed. Further payment to be made	51	10	0

DEPARTMENT OF POSTS AND TELEGRAPHS.

POST OFFICE FACTORY, KINGSBRIDGE, DUBLIN.—Concreting*space at back of Garages and around Petrol Pump and sheeting sides of Garages. Work completed	145	8	11
POST OFFICE STORES, INFIRMARY ROAD, DUBLIN.—Additional Racking. Work completed	51	12	2
DUN LAOGHAIRE POST OFFICE.—Additional Fittings. Work in progress ...	17	10	0
KILDARE POST OFFICE.—Accommodation for Night Telephone Attendant. Work completed	74	0	0
LIMERICK POST OFFICE.—Increased Accommodation for Registered Letters, Parcels and Public Offices. Work in progress	160	5	1
Do. New Entrance to Engineering Store. Work in progress	54	0	0

DEPARTMENT OF DEFENCE.

GENERAL HEADQUARTERS.—Installation of Electric Light in Mapping Stores, Library, etc. Work in progress	164	14	2
MICHAEL COLLINS BARRACK, CORK.—Provision of bars for ground floor windows of Command Store. Work completed	68	5	4
PHENIX PARK.—Water Supply and Sanitary Accommodation at Camoguidheacht Ground. Department of Finance letter S. 43/3/30 of 17th October, 1930, sanctions expenditure of £285. Work in progress	301	0	6
Do. Installation of new Water Meters. Work in progress ...	6	5	0
ROYAL HOSPITAL.—Installation of Electric Light in "Deputy Master's Quarters." Work completed	71	19	6
TOTAL—MINOR NEW WORKS	£3,756	18	8

No. 114.—URGENT AND UNFORESEEN WORKS.

	£	s.	d.
OIREACHTAS.—Alterations to Public Gallery in An Dáil. Department of Finance letters S. 1/10/26 of 11th June, 1930, and 16th July, 1931, sanction expenditure of £2,233 16s. 8d. Work completed	2,233	16	8
Do. Extension of Heating System. Preliminary work ...	27	10	6
Do. Improved Accommodation for President and Labour Party and Additional Rooms for Ministers. Department of Finance letter S. 1/10/26 of 28th August, 1931, sanctions expenditure of £925 5s. 6d. Work completed. Further payment to be made	871	12	0
REVENUE DEPARTMENT, DUBLIN CASTLE.—Additional Accommodation for Central Registry and Storekeeper's Branch. Department of Finance letter S. 1/7/24 of 17th June, 1930, sanctions expenditure of £500. Work completed	521	1	9

No. 114.—URGENT AND UNFORESEEN WORKS.—Continued.

	£	s.	d.
STATIONERY OFFICE.—Isolation of certain printing machines in premises of Stationery Office's Printing Contractors. Department of Finance letter S. 92/2/26 of 18th February, 1930, sanctions expenditure. Work completed	211	3	10
STATIONERY OFFICE.—Sales Dépôt, No. 5 Nassau Street, Dublin. Adaptations and Fittings	351	4	9
DEPARTMENT OF JUSTICE.			
FILM CENSOR'S OFFICE.—Installation of Sound Projection Apparatus. Department of Finance letter S. 1/42/24 of 30th May, 1930, sanctions expenditure of £1,937. Work completed. Further payment to be made	319	11	5
GÁRDA SÍOCHÁNA BARRACKS.			
Co. CORK. Glentane.—New Barrack. Preliminary work	2	0	1
Co. DONEGAL. Milford.—Adaptations. Department of Finance letters S. 14/21/28 of 23rd May, 1928, and 15th September, 1930, sanction expenditure of £526. Work in progress	420	0	0
Co. DUBLIN. Clondalkin.—Adaptation. Department of Finance letters S. 14/28/28 of 19th June, 1928, and 8th July, 1931, sanction expenditure of £308 5s. 5d. Work completed. Further payment to be made	293	12	3
Co. KILDARE. Droichead Nua.—Adaptation of former Commanding Officer's House in Military Barracks as Garda Barrack. Department of Finance letter S. 14/16/29 of 17th December, 1929, sanctions expenditure of £250. Work completed	267	11	0
OFFALY. Daingean.—New Barrack. Preliminary work	17	6	
Co. WESTMEATH. Ballymore.—Adaptation. Department of Finance letters S. 14/71/25 of 26th October, 1929, and 18th September, 1931, sanction expenditure of £323 15s. 0d. Work completed. Further payment to be made	277	15	0
CARLOW EMPLOYMENT EXCHANGE.—Adaptation. Department of Finance letter S. 2/5/29 of 5th April, 1929, sanctions expenditure. Work completed	453	19	8
DEPARTMENT OF DEFENCE.—Erection of Hut for Military Guard at Beechpark House, Templeogue, Co. Dublin. Department of Finance letter S. 2/3/31 of 30th March, 1931, sanctions expenditure of £266 19s. 0d. Work completed	266	19	0
6 HARCOURT STREET, DUBLIN.—Sanitary Improvements. Department of Finance letter S. 1/12/31 of 31st August, 1931, sanctions expenditure of £224 17s. 3d. Work completed	224	17	3
TOTAL.—URGENT AND UNFORESEEN WORKS	£6,743	12	8

No. 115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS WHICH MAY NOT BE COMPLETED ON 1st APRIL, 1930.

		£	s.	d.
1 of 1929-30	GOVERNOR-GENERAL'S ESTABLISHMENT.—Extension of Gate Lodge. Department of Finance letter S. 2/12/30 of 11th August, 1930, sanctions expenditure of £441 ls. 7d. Expended £441 ls. 7d. Work completed	91	1	7
102 of 1929-30	GOVERNMENT BUILDINGS.—Segregating. Department of Finance letter S. 2/18/29 of 22nd December, 1931, sanctions expenditure of £244 ls. 10d. Expended £244 ls. 10d. Work completed	213	14	10
3 of 1929-30	CUSTOM HOUSE, DUBLIN.—Reconstruction. Department of Finance letter S. 2/57/25 of 15th March, 1928, sanctions expenditure of £260,000. Expended £255,116 19s. 0d., of which £6,119 17s. 6d. was borne by Vote for Relief Schemes 1924-25. Work completed	90	0	0
5 of 1929-30	CIVIL SERVICE COMMISSION.—New Offices, 45 Upper O'Connell Street, Dublin. Department of Finance letter S. 72/3/26 of 13th December, 1930, sanctions expenditure of £10,302 ls. 4d. Expended £10,302 ls. 4d. Work completed	815	16	10
102 of 1929-30	WEXFORD REVENUE DEPARTMENT.—Adaptation and Furnishing. Department of Finance letter S. 2/9/30 of 3rd November, 1931, sanctions expenditure of £493 13s. 2d. Expended £343 4s. 8d. Work in progress.	122	10	4
101 of 1929-30	MONAGHAN CUSTOMS HUT.—Extension. Department of Finance letter S. 2/10/30 of 30th July, 1930, sanctions expenditure of £248 17s. 0d. Expended £248 17s. 0d. Work completed	115	17	0
102 of 1929-30	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 £469 18s. 11d. Expended £469 18s. 11d. Work completed	72	9	0
9 of 1929-30	REGISTRY OF DEEDS, DUBLIN.—Electric Lighting. Department of Finance letter S. 2/31/28 of 20th September, 1929, sanctions expenditure of £550. Expended £492 17s. 6d. Work completed	213	17	6

GÁRDA SÍOCHÁNA BARRACKS.

DUBLIN METROPOLITAN AREA.

103 of 1929-30	Donnybrook.—Temporary Housing. Department of Finance letter S. 14/114/26 of 29th September, 1929, sanctions expenditure of £720 13s. 0d. Expended £729 9s. 0d. Work completed. Old hut materials taken over from the Department of Defence and valued at £210 were utilized for the work	2	17	11
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Co. CARLOW.

10 of 1928-29	Ballon.—New Barrack. Expended £15 19s. 1d. Preliminary work	12	19	1
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Co. CLARE.

103 of 1929-30	Ardnacrusha.—New Temporary Barrack. Department of Finance letter S. 14/17/28 of 16th April, 1928, sanctions expenditure of £1,500. Expended £1,388 9s. 11d. Work completed	9	8	6
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No. 115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

						£	s.	d.
GÁRDA SÍOCHÁNA BARRACKS—continued.								
16 of 1929-30	Mountshannon ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/4/26 of 12th April, 1928, sanctions expenditure of £1,600. Expended £1,654 15s. 11d. Work completed ...	...	...	...	...	5	12	0
Co. CORK.								
17 of 1929-30	Allihies.—New Barrack. Department of Finance letter S. 14/17/26 of 14th December, 1928, sanctions expenditure of £1,700. Expended £1,645 9s. 6d. Work completed ...	...	...	...	...	631	1	8
18 of 1929-30	Ballinspittle.—New Barrack. Department of Finance letter S. 14/19/27 of 19th December, 1928, sanctions expenditure of £1,750. Expended £1,744 4s. 8d. Work completed ...	...	...	...	...	216	19	6
Co. DONEGAL.								
103 of 1929-30	Annagry.—Adaptations. Department of Finance letter S. 14/1/27 of 3rd September, 1931, sanctions expenditure of £802 6s. 2d. Expended £764 16s. 2d. Work in progress ...	...	...	...	...	265	13	2
Co. DUBLIN.								
26 of 1929-30	Santry.—New Barrack. Department of Finance letter S. 14/15/27 of 3rd October, 1928, sanctions expenditure of £2,100. Expended £2,002 9s. 6d. Work completed ...	...	...	...	...	290	12	2
Co. GALWAY.								
103 of 1929-30	Eyrecourt ex-R.I.C. Barrack. Restoration. Department of Finance letter S. 14/96/24 of 31st August, 1927, sanctions expenditure of £1,450. Expended £1,343 6s. 7d. Work completed ...	...	...	...	...	2	1	2
28 of 1929-30	Loughrea ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/126/25 of 4th September, 1929, sanctions expenditure of £3,200. Expended £3,083 6s. 9d. Work completed ...	...	...	...	...	69	12	5
Co. KERRY.								
29 of 1929-30	Annascaul.—New Barrack. Department of Finance letter S. 14/75/26 of 23rd August, 1928, sanctions expenditure of £1,995. Expended £1,987 1s. 11d. Work completed ...	...	...	...	...	126	6	1
43 of 1929-30	Ballylongford.—New Barrack. Department of Finance letter S. 14/37/27 of 27th February, 1929, sanctions expenditure of £750. Expended £670 14s. 7d. Work completed ...	...	...	...	...	1	10	0
203 of 1928-29	Castlegregory.—Adaptation. Department of Finance letter S. 14/57/24 of 8th December, 1930, sanctions expenditure of £1,100. Expended £123 16s. 1d. Work in progress ...	...	...	...	...	121	16	7
30 of 1929-30	Castleisland ex-R.I.C. Barrack.—Restoration. Department of Finance letter S. 14/42/26 of 2nd October, 1928, sanctions expenditure of £2,600. Expended £2,448 4s. 11d. Work completed ...	...	...	...	...	1	2	7
Co. KILKENNY.								
32 of 1929-30	Kilkenny Gaol.—Conversion of Governor's Residence into Superintendent's Residence. Department of Finance letter S. 14/34/28 of 27th August, 1930, sanctions expenditure of £666 1s. 3d. Expended £666 1s. 3d. Work completed ...	...	...	...	...	31	15	6

No. 115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS—continued.

Co. LEITRIM.

						£	s.	d.
33 of 1929-30	Drumkeerin.—Adaptation.	Department of Finance letter S. 14/28/27 of 15th November, 1928, sanctions expenditure of £800. Expended £722 4s. 0d. Work completed ...				309	6	2
34 of 1929-30	Glenfarne.—New Barrack.	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 £1,415 15s. 8d. Work completed ...				172	11	0

Co. LONGFORD.

103 of 1928-29	Newtowncashel.—New Barrack.	Expended £4 1s. 8d. Preliminary work ...				12	5	
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Co. MAYO.

39 of 1929-30	Swinford ex-R.I.C. Barrack.	Restoration. Department of Finance letter S. 14/84/25 of 27th November, 1928, sanctions expenditure of £2,250. Expended £2,155 0s. 8d. Work completed ...				224	0	0
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Co. ROSCOMMON.

40 of 1929-30	Ballyforan.—New Barrack.	Department of Finance letter S. 14/35/27 of 29th October, 1928, sanctions expenditure of £1,700. Expended £1,174 10s. 9d. Work completed ...				282	14	4
103 of 1929-30	Croghan.—Adaptation.	Expended £168 12s. 9d. Work completed ...				18	6	9

Co. TIPPERARY.

224 of 1927-28	Shevry ex-R.I.C. Barrack.—Restoration.	Expended £8 3s. 8d. Preliminary work ...				2	13	8
103 of 1929-30	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 £3,390 17s. 6d. Work completed ...				7	11	8

Co. WATERFORD.

135 of 1928-29	Stradbally.—Adaptation.	Expended £75 18s. 6d. Preliminary work ...				1	3	5
102 of 1929-30	Waterford.—Adaptation of part of ex-Military Barrack.	Department of Finance letters S. 14/6/29 of 11th June, 1929, and 31st July, 1931, sanction expenditure of £2,900 14s. 6d. Expended £2,900 14s. 6d. Work completed ...				926	17	8

Co. WESTMEATH.

42 of 1929-30	Mullingar ex-R.I.C. Barrack.—Further Restoration.	Department of Finance letter S. 14/77/26 of 9th December, 1926, sanctions expenditure of £6,000. Expended £2,789 14s. 7d. Work completed ...				532	0	6
44 of 1929-30	Multyfarnham.—Improvement of Married Quarters.	Expended £159 2s. 5d. Work completed ...				10	0	0

Co. WEXFORD.

44 of 1929-30	Rosslare Strand.—Additional Sanitary Accommodation.	Expended £82 18s. 0d. Work completed ...				17	18	0
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No. 115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

GÁRDA SÍOCHÁNA BARRACKS—continued.

		£	s.	d.
Co. WICKLOW.				
102 of 1929-30	Bray.—Adaptation of New Grange Lodge. Department of Finance letter S. 14/29/28 of 7th September, 1931, sanctions expenditure of £436 8s. 6d. Work completed ...	273	0	9

DEPARTMENT OF EDUCATION.

101 of 1929-30	National Education Office.—Installation of Hand Lift. Expended £89 1s. 1d. Work completed ...	78	16	9
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PREPARATORY COLLEGES.

103 of 1929-30	Talbot House, Dublin.—Temporary Preparatory College. Adaptation and Equipment. Department of Finance letter S. 2/7/28 of 22nd June, 1928, sanctions expenditure of £6,402. Expended £5,507 7s. 1d. Work completed ...	3	18	0
102 of 1929-30	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. Expended £656 7s. 11d. Work completed ...	44	7	6
101 of 1929-30	NATIONAL MUSEUM.—Improvement to Lighting and Heating of Director's Rooms. Expended £137 5s. 7d. Work completed ...	4	0	6

DEPARTMENT OF AGRICULTURE.

102 of 1929-30	Butter Testing Station.—New Media Room Equipment and Female Lavatory. Department of Finance letter S. 90/3/25 of 15th May, 1929, sanctions expenditure of £1,000. Expended £908 11s. 9d. Work completed ...	289	1	9
103 of 1929-30	Botanic Gardens.—New Lodge for Pupil Gardeners. Department of Finance letter S. 2/13/25 of 27th October, 1927, sanctions expenditure of £2,582. Expended £2,758 13s. 0d. Work completed ...	10	19	9
60 of 1929-30	Botanic Gardens.—New Propagating House and Potting Shed. Estimated cost £250. Expended £246 13s. 4d. Work completed ...	111	13	4
101 of 1929-30	Botanic Gardens.—New Stables. Department of Finance letter S. 2/13/25 of 31st January, 1929. Estimated cost £200. Expended £217 9s. 5d. Work completed ...	17	9	5
101 of 1929-30	Botanic Gardens.—Removal of Hay Shed. Department of Finance letter S. 2/13/25 of 31st January, 1929. Estimated cost £200. Expended £217 9s. 4d. Work completed ...	17	9	4

DEPARTMENT OF POSTS AND TELEGRAPHS.

79A of 1929-30	Limerick Post Office.—Alterations. Department of Finance letter S. 38/3/29 of 13th April, 1929, sanctions expenditure of £530. Expended £533 17s. 6d. Work completed ...	101	17	6
103 of 1929-30	State Emblems for Post Offices.—Estimated cost £500. Expended £417 8s. 8d. Work completed ...	1	1	6

No. 115.—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.—continued.

						£	s.	d.
DEPARTMENT OF DEFENCE.								
80 of 1929-30	Dublin Headquarters Buildings.—Heating Installation. Department of Finance letter S. 7/14/28 of 28th February, 1929, authorizes provision of £2,000. Expended £1,891 15s. 7d. Work completed					150	0	0
81 of 1929-30	Dublin Headquarters.—Mechanical Transport. Department of Finance letter S. 7/37/25 of 28th July, 1928, sanctions expenditure of £10,600. Expended £10,394 10s. 5d. Work completed					20	10	8
86 of 1929-30	Castlebar Barracks.—Restoration. Estimated cost (revised) £25,000. Expended £21,191 6s. 8d. Work in progress ...					932	4	0
88 of 1929-30	Waterford Infantry Barracks.—Partial Restoration. Department of Finance letter S. 7/6/1926. Expended £23,361 7s. 10d. Work completed					3	12	6
89 of 1929-30	DUBLIN CASTLE.—Provision of Workshops. Department of Finance letter S. 2/2/30 of 14th January, 1930, sanctions expenditure of £500. Expended £463 11s. 2d. Work completed					75	8	1
92 of 1929-30	PHOENIX PARK.—Improvement of Roads, etc. Department of Finance letter S. 43/1/28 of 28th January, 1930, sanctions expenditure of £5,655 1s. 10d. Expended £5,677 18s. 3d. Work completed					4	14	6
HARBOURS.								
94 of 1929-30	Burtonport.—Grant for Improvements. Department of Finance letter 793/3 of 28th May, 1925, sanctions expenditure of £8,500. Expended £8,500. Work completed ...					54	17	11
95 of 1929-30	Dingle.—Grant for Improvements. Department of Finance letters of 17th April and 16th May, 1925, sanction expenditure of £12,000. Expended £12,000 18s. 7d. Work completed					20	4	6
101 of 1929-30	Dun Laoghaire.—Assistant Harbour Master's House. Alterations. Expended £175 2s. 2d. Work completed					1	1	0
BUILDINGS NOT APPROPRIATED TO PUBLIC DEPARTMENTS.								
99 of 1929-30	Youghal Coast Guard Station.—Improved Sanitary Accommodation. Department of Finance letter S. 2/4/29 of 14th October, 1931, sanctions expenditure of £371 2s. 0d. Expended £371 2s. 0d. Work completed					111	2	0
TOTAL—MINOR BALANCES OF EXPENDITURE ON WORKS OF PRIOR YEARS, ETC.						£8,368	2	3

STATE LABORATORY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
compared with the Sum Granted, for the Salaries and Expenses
of the STATE LABORATORY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	6,554	6,341 13 4	212 6 8		—	
B.—Travelling and Incidental Expenses	120	65 14 1	54 5 11		—	
C.—Apparatus and Chemical Equipment	420	403 9 2	16 10 10		—	
TOTAL ...£	7,094	6,810 16 7			—	
Surplus to be surrendered		£	283 3 5			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	150	300 19 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to a vacancy on the establishment and to reduction of cost of living Bonus.
B.—Expenditure cannot be estimated with any great degree of accuracy.
C.—Causal variation.

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 £712 14s. 5d. in respect of the salaries, &c., of officers seconded to the State Laboratory.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
17 Deire Fomhair, 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.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the CIVIL SERVICE COMMISSION (Nos. 5 of 1924, and 41 of 1926) and of the LOCAL APPOINTMENTS COMMISSION (No. 39 of 1926).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages, and Allowances	8,225	8,001 4 3	223 15 9	—
A.2.—Examiners, etc.	2,190	1,793 12 4	396 7 8	—
B.—Travelling Expenses	350	263 11 8	86 8 4	—
C.—Examinations	1,670	1,718 10 0	—	48 10 0
D.—Incidental Expenses	210	299 5 3	—	89 5 3
E.—Refund of Candidates' Expenses	—	6 1 2	—	6 1 2
TOTAL£	12,645	12,082 4 8	706 11 9	143 16 5

Surplus to be surrendered £562 15 4

	Estimated.		Realized.	
	£	s. d.	£	s. d.
Extra Receipts payable to Exchequer ...	3,400		3,499	5 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings arose from casual vacancies and the reduction of cost of living Bonus. The expenditure on temporary clerical assistance was less than anticipated.
- 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.

E.—By authority of the Minister for Finance, dated 15th June, 1931, a special Subhead has been raised in this Account to cover the refund of travelling expenses incurred by an ineligible candidate (File E. 105/30/30).

NOTE.—The amount charged against Subhead B. includes a sum of £98 8s. 11d. in respect of travelling expenses and subsistence allowances paid to members of Selection Boards.

The Accounts of other Departments include a sum of £86 0s. 6d. in respect of salary, etc., of officers on loan to the Commissions.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

4 Mí na Samhna, 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.

PROPERTY LOSSES COMPENSATION.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for payments in respect of destruction of, or injuries to, Property, under the Damage to Property (Compensation) Acts, 1923 to 1926, and otherwise; 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 ...	45,000	23,003 6 8	21,996 13 4	—
B.—Compensation for Damage to, or Loss of, Property between 12th July, 1921, and 12th May, 1923, inclusive :— ...	200,000	118,100 3 0	81,899 17 0	—
C.—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 ...	220	116 16 10	103 3 2	—
D.—Property Losses Compensation, 1916, Re-building Grants ...	6,780	7,080 0 0	—	300 0 0
TOTAL	£ 252,000	148,300 6 6	103,999 13 6	300 0 0
Surplus to be surrendered			£103,699 13 6	
Estimated.			Realized.	
£			£ s. d.	
Extra Receipts payable to Exchequer			235 13 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A. B. and C.—Expenditure cannot be estimated with accuracy. Savings mainly due to the fact that the progress of reinstatement was not as rapid as had been anticipated.

The amount charged against Subhead B. includes a sum of £75 3s. 0d., being a residue of compensation payable in respect of damage to railway property.

D.—Excess due to the settlement of a belated and unexpected claim.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
10 Mí na Samhna, 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.

PERSONAL INJURIES COMPENSATION

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	2,870	2,547 3 11	322 16 1		—
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 ...	150	131 14 4	18 5 8		—
TOTAL	£ 3,020	2,678 18 3			—
Surplus to be surrendered ...£			341 1 9		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—No claims for the re-issue of uncashed Orders of previous years materialized, and a further saving arose through the cessation of an allowance on death.

B.—Casual variation.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
9 Deire Fomhair, 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.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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. (4 & 5 Will. 4, c. 24; 22 Vict. c. 26; 50 & 51 Vict., c. 67; 55 & 56 Vict., c. 40; 6 Edw. 7, c. 58; 9 Edw. 7, c. 10; 4 & 5 Geo. 5, c. 86; 7 & 8 Geo. 5, c. 42; 9 & 10 Geo. 5, c. 67; 9 & 10 Geo. 5, c. 68; 9 & 10 Geo. 5, c. 83; 10 & 11 Geo. 5, c. 36; No. 1 of 1922; No. 34 of 1923; No. 7 of 1925; No. 27 of 1926; No. 11 of 1929; No. 36 of 1929, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.		£ s. d.	
A.—Superannuation Allowances	52,000	48,074 15 11	3,925 4 1		—	
B.—Additional Allowances and Gratuities to Established Officers ...	39,100	30,071 17 2	9,028 2 10		—	
C.—Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 (excluding the late Dublin Metropolitan Police Force) ...	165,000	139,309 19 1	25,690 0 11		—	
D.—Additional Allowances and Gratuities under Article 10 of the Treaty of 6th December, 1921 ...	48,000	29,552 1 11	18,447 18 1		—	
E.—Agency Payments in respect of Compensation Allowances ...	7,000	1,472 19 7	5,527 0 5		—	
F.—Compassionate Gratuities	3,500	1,754 5 7	1,745 14 5		—	
G.—Extra Statutory Grants	80	—	80 0 0		—	
H.—Injury Grants ...	1,200	1,343 13 8	—		143 13 8	
I.—Salary of Medical Referee and Occasional Fees to Doctors ...	110	105 0 0	5 0 0		—	
J.—Payments to Local Registrars of Deaths, etc. ...	5	2 7	4 17 5		—	
K.—Pensions to resigned and dismissed Royal Irish Constabulary, including widows ...	53,000	53,054 13 10	—		54 13 10	
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 ...	61,600	59,975 0 9	1,624 19 3		—	

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
LL.—Compensation under Article 10 of the Treaty to Members of the late Dublin Metropolitan Police Force ...	71,800	70,982 5 0	817	15	0	—		
M.—Repayment to British Government in respect of Civil Pensions ...	115,000	114,912 11 10	87	8	2	—		
N.—Repayment to British Government in respect of Ordinary Pensions and Disbandment Pensions of the Royal Irish Constabulary ...	1,170,000	1,169,885 5 3	114	14	9	—		
GROSS TOTAL ...	£ 1,787,395	1,720,494 12 2	67,098	15	4	198	7	6
			Surplus of Gross Estimate over Expenditure. £66,900 7 10					
<i>Deduct :—</i>	Estimated	Realized	Deficiency of Appropriations in Aid realized. £5,284 7 9					
O.—Appropriations in Aid ...	7,600	2,315 12 3	Net Surplus to be surrendered. £61,616 0 1					
NET TOTAL ...	£ 1,779,795	1,718,178 19 11						

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.B. and F.—The estimate for each Subhead was based on the experience of the preceding years, but the expenditure anticipated did not fully materialize.

C.D. and E.—The number of claims admitted by the Civil Service (Compensation) Board was less than anticipated.

G.—No extra-statutory grant came in course of payment during the year.

H.K.—Casual variations. The charge against Subhead K has been abated by a sum of £45, being the amount of the instalments received in the year in repayment of issues of a pension awarded under a misapprehension in 1924, and referred to in the notes to the Accounts of this Vote for the years 1924-25 and 1925-26.

I.—No claim in respect of occasional fees to doctors came in course of payment in the year.

J.—Expenditure cannot be accurately estimated.

L.—Savings due partly to deaths and partly to the expenditure in respect of new awards being somewhat less than anticipated.

LL.—Savings due to deaths of pensioners.

M.N.—Casual variations.

O.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
Repayment by the British Government of sums paid on its behalf under the Agreement dated 27th June, 1929, interpreting and supplementing Article 10 of the Treaty of 6th December, 1921	7,000	1,811	14	1 (a)
Repayment by the Government of Northern Ireland of its share of the pensions paid to former Officers of the Petty Sessions Clerks Department who retired prior to 1st January, 1922	600	503	18	2 (b)
	<u>£7,600</u>	<u>£2,315</u>	<u>12</u>	<u>3</u>

(a) See explanation of saving on Subhead E.

(b) Casual variation.

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) three ex-Members of the Royal Irish Constabulary received, respectively, in the period £113 18s. 11d., £53 15s. 7d. and £49 1s. 8d., and a Higher Executive Officer, retired, received £324 6s. 5d., in respect of pensions awarded under the Military Service Pensions Acts.

During the year 19 pensioners received from public funds amounts varying from £39 to £435 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,
25 Mí na Samhna, 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.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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. ...	96,500	91,110 0 9	5,389 19 3	—
B.—Contributions towards Rates on Buildings occupied by Representatives of External Governments	100	—	100 0 0	—
GROSS TOTAL ...	£ 96,600	91,110 0 9	5,489 19 3	—
			Surplus of Gross Estimate over Expenditure. £5,489 19 3	
Deduct :—	Estimated.	Realized.		
C.—Appropriations in Aid ...	3,000	12,207 15 0	Surplus of Appropriations in Aid realized. £9,207 15 0	
NET TOTAL ...	£ 93,600	78,902 5 9	Total Surplus to be surrendered. £14,697 14 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) the discontinuance of bounty in lieu of rates in respect of certain premises which had ceased to be used for public purposes, and (2) the additional amount payable under the provisions of the Poor Relief (Dublin) Act, 1929, being less than had been anticipated.
- B.—In the absence of a reciprocal concession by any External Government, no payment fell to be made from this Subhead.
- C.—Surplus due to a refund by the British Government of £9,241 17s. 11d. in respect of bounty in lieu of rates on portion of the Royal Hospital, Kilmainham, for the period 17th December, 1922, to 31st March, 1929.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Deire Fomhair, 1931.

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, 1931,
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	2,579 8 9	7,420 11 3	—
TOTAL ...£	10,000	2,579 8 9		—
Surplus to be surrendered		... £	7,420 11 3	

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,
2 Deire Fomhair, 1931.

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, 1931, compared with the Sum Granted, for the Salaries and Expenses of the TARIFF COMMISSION (No. 40 of 1926).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	1,831	2,092 15 10	—	261 15 10
B.—Travelling Expenses	360	98 1 6	261 18 6	—
C.—Incidental Expenses	170	49 0 7	120 19 5	—
TOTAL	£ 2,361	2,239 17 11	382 17 11	261 15 10
Surplus to be surrendered ...			£121 2 1	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Excess due to the reconstitution of the Commission, modified by savings in Fees to Expert Advisers and cost of living Bonus.
- B. and C.—Expenditure cannot be estimated with any great degree of accuracy. The saving on Subhead C is due mainly to the employment of Official Reporters.

J. J. McELIGOTT,
Accounting Officer.

ROINN AIRGID,
17 Deire Fomhair, 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.

EXPENSES UNDER THE ELECTORAL ACT AND THE JURIES ACT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931
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.	£ s. d.	£ s. d.
Expenses under the Electoral Act, 1923, and the Juries Act, 1927	19,000	18,000 4 5	999 15 7	—	—	—
TOTAL	19,000	18,000 4 5	—	—	—	—
Surplus to be surrendered		... £	999 15 7			

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,

2 Deire Fomhair, 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.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for certain MISCELLANEOUS EXPENSES, including certain GRANTS IN AID.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—The Incorporated Law Society of Ireland (Grant in Aid) ...	325	325 0 0	—	—
B.—The National Theatre Society, Limited, (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Scientific Investigation, &c. (Grants in Aid) ...	5,300	5,300 0 0	—	—
D.—Research Grants to Students	720	652 1 10	67 18 2	—
TOTAL ...£	7,345	7,277 1 10	67 18 2	—
ACQUISITION OF LAND (ASSESSMENT OF COMPENSATION) ACT, 1919, AND ESTATE DUTY APPEALS UNDER THE FINANCE (1909-10) ACT, 1910.				
E.—Salaries, Wages, and Allowances	1,550	1,550 0 0	—	—
F.—Travelling and Incidental Expenses ...	125	81 12 3	43 7 9	—
TOTAL ...£	1,675	1,631 12 3	43 7 9	—
GROSS TOTAL ...£	9,020	8,908 14 1		—
Surplus to be surrendered ...		£	111 5 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,

29 Meán Fomhair, 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.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	23,756	23,151 11 0	604 9 0	—	—	—
B.—Carriage and Transit ...	870	869 13 4	6 8	—	—	—
C.—Travelling and Incidental Expenses ...	330	454 10 2	—	—	124 10 2	—
D.—Telegrams and Telephones ...	220	253 9 11	—	—	33 9 11	—
E.—Printing, Paper and Binding for the Oireachtas ...	5,350	5,154 2 8	195 17 4	—	—	—
F.—Oireachtas Debates ...	5,000	3,857 11 0	1,142 9 0	—	—	—
G.—Printing, Paper and Binding for <i>Iris Oifigiúil</i> ...	2,750	2,558 0 9	191 19 3	—	—	—
GG.—Printing, Paper and Binding for certain Irish Texts ...	500	—	500 0 0	—	—	—
H.—Printing, etc. (Nos. 12 of 1923, 7 of 1924, and 23 of 1927) ...	20,320	17,714 3 3	2,605 16 9	—	—	—
HH.—Grants to Newspapers and Periodicals published in Irish or Publishing Current News in Irish ...	1,200	411 0 0	789 0 0	—	—	—
FOR PUBLIC DEPARTMENTS.						
I.—Printing ...	31,305	27,943 19 3	3,361 0 9	—	—	—
J.—Paper ...	27,430	28,418 3 0	—	988 3 0	—	—
K.—Miscellaneous Office Supplies ...	5,850	6,839 14 7	—	989 14 7	—	—
L.—Binding ...	8,570	7,949 13 0	620 7 0	—	—	—
M.—Books and Maps ...	3,100	2,812 14 11	287 5 1	—	—	—
GROSS TOTAL ...£	136,551	128,388 6 10	10,298 10 10	2,135 17 8	—	—
			Surplus of Gross Estimate over Expenditure. £8,162 13 2			
Deduct :—						
			Deficiency of Appropriations in Aid realized. £1,845 1 5			
N.—Appropriations in Aid ...	25,280	23,434 18 7				
			Net Surplus to be surrendered. £6,317 11 9			
NET TOTAL ...£	111,271	104,953 8 3				

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to fall in cost of living figure, to cessation of special allowance to Accountant and to vacancies in the technical and warehouse staffs modified by a consequent excess on the sum provided for extra attendance. Expenditure for which provision was not made in the Estimate was incurred in connection with the opening of the Sales Depot.
- B.—Casual variation.
- C.—Miscellaneous expenses under this Subhead were particularly heavy and included a deferred payment (£77) for the removal of stores to Beggar's Bush Barracks and the cost (£54) of a machine for testing the tensile strength and stretch of paper (Finance, S. 49/3/30). Excess £185 2s. 8d. Savings of £80 18s. 8d. and £11 19s. 11d. were realized, respectively, on the cost of disposal of waste paper (*see* Appropriations in Aid, Section (d)) and advertisements. The sums provided for uniforms and travelling were exceeded by £15 12s. 3d. and £16 13s. 10d. respectively.
- D.—The cost of telephone installations, following the removal to Beggar's Bush Barracks, exceeded anticipations to the extent of £36 4s. 7d.
- E.—Casual variation. A sum of £250 included in the Subhead to meet the initial expenses of printing and binding Statutory Rules and Orders in volume form was not expended.
- F.—The expenses of printing Dáil Debates, which usually comprise the bulk of the expenditure on this Subhead, were very low. The number of sessions was much below that of the previous years, on the figure of which the estimate was based.
- G.—Land Commission notices, which occupy the greater part of the publication, were fewer than was anticipated. The expenditure in the years 1928-29 and 1929-30 was £2,696 and £2,927, respectively.
- GG.—No expenditure was incurred in 1930-31 on the production of texts falling within the category for which this Subhead was opened.
- H.—The Registers of Electors printed in 1930-31—the second year of the contracts—were produced at reprint rates. The provision made for alterations was more than adequate as these were found to be fewer than had been anticipated.
- HH.—The number of periodicals published in Irish seeking grants did not vary throughout the year. The publication by certain newspapers of current news in Irish failed to develop to the extent anticipated, only one application for a subsidy effecting expenditure in the year 1930-31 having been received.
- I.—The estimate included provision of £2,850 for the printing of a number of costly publications of the Irish Manuscripts Commission and a Fourth Volume of the Irish Statutes (Public Record Office). Of this sum approximately £700 only was expended, the books in most cases being in the proof stage at the end of the financial year. Out of six Reports on the Census of Population, also anticipated, only three were published within the year.
- J.—Excess is due largely to commitments for a National Loan, provision of special paper for Irish Manuscripts Commission's publications and the necessary renewal of important stock items immediately preceding the close of the financial year.
- K.—A continuance of the decline in the expenditure under this Subhead was anticipated when the estimate was framed, but heavy purchases of office machinery and a fluctuation in the extent of the requirements of the Public Service generally resulted in an excess as shown.

L.—The settlement of certain accounts is in abeyance pending agreement with a contractor in regard to the interpretation of the relative contracts and agreements.

M.—The purchase of books for the use of the Public Service shows a progressive decline.

N.—APPROPRIATIONS IN AID.

NATURE OF RECEIPT.	Estimated.	Realized.		
	£	£	s.	d.
(a) Premiums received for Agency for Sale of Government Publications	270	213	17	8
(b) Sales of Stationery Office Publications and Parliamentary Papers (including Dáil and Seanad Debates)	2,400	2,842	6	8
(bb) Sales of Reprinted Irish Texts	50	—		
(c) Advertisements in Official Publications	2,255	2,163	4	2
(d) Sales of Waste	305	190	17	0
(e) Sales of Parchments and other Revenue Forms	2,100	2,171	7	5
(f) Miscellaneous Sales (Sales of Old Typewriters, Duplicators and other old Stores)	150	143	13	11
(g) “ Iris Oifigiúil ”	2,000	2,040	1	4
(h) Supplies to Repaying Departments	2,250	2,333	13	3
(i) Supplies to Local Authorities for Registration purposes	11,900	10,313	4	7
(j) Commission on Supplies to Repaying Departments	1,600	1,022	12	7
TOTAL FOR APPROPRIATIONS IN AID	£25,280	£23,434	18	7

(a) The contract under which premiums were payable by a sales agent terminated on the opening of the Stationery Office Sales Depot.

(bb) None of these was published during the year.

(d) Proceeds from the sale of waste paper are subject to considerable fluctuation.

(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 to Repaying Departments, which include not only issues from stock (*see h.*) but also special supplies (suspense account payments) such as printing and binding. In the latter case the value of supplies made was somewhat less than was anticipated, and certain substantial claims were outstanding at the close of the financial year.

Value of Stock in Hand on 31st March, 1931.

	£	s.	d.
Paper	13,334	2	8
Miscellaneous Small Stores (including Books for use of the Public Service, Typewriters and Duplicators)	5,669	6	1
	£19,003	8	9

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

NOTES.

SUBHEAD B.—An *ex gratia* payment of £7 4s. 9d. was made to an Insurance Company in respect of damage to a car, the property of one of their clients, which collided with a Stationery Office van. (Finance, S. 41/2/27).

SUBHEAD I.—The account for the financial year 1927-28 included over-advances made to a contractor to the amount of £316 13s. 0d. This sum has been brought to account in the year under review following the contractor's acceptance of the Stationery Office interpretation of the relative contract.

SUBHEADS I. and J.—In consequence of a change in system instituted by a Government Department, forms to the value of £11 15s. 2d. became obsolete and were accordingly destroyed.

S. B. Ó FAOILLEACHÁIN,

Accounting Officer.

STATIONERY OFFICE,
6th November, 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.

VALUATION AND BOUNDARY SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the GENERAL VALUATION AND BOUNDARY SURVEY, under the Acts 15 & 16 Vict., c. 63 ; 17 Vict., c. 8 ; 17 Vict., c. 17 ; 20 & 21 Vict., c. 45 ; 22 & 23 Vict., c. 8 ; 23 Vict., c. 4 ; 27 & 28 Vict., c. 52 ; 37 & 38 Vict., c. 70 ; 61 & 62 Vict., c. 37 ; No. 19 of 1923 ; and No. 3 of 1927 ; and under the Local Government (Application and Adaptation of Enactments) Order, 1925 ; including ESTATE DUTY VALUATION (10 Edw. 7, c. 8).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	37,538	35,626 3 10	1,911 16 2	—
B.—Travelling Expenses ...	4,325	3,610 7 3	714 12 9	—
C.—Incidental Expenses ...	131	128 15 10	2 4 2	—
D.—Telegrams and Telephones	130	131 12 0	—	1 12 0
GROSS TOTAL £	42,124	39,496 18 11	2,628 13 1	1 12 0
			Surplus of Gross Estimate over Expenditure. £2,627 1 1	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £231 5 10	
E.—Appropriations in Aid ...	6,645	6,876 5 10	Total Surplus to be surrendered.	
NET TOTAL £	35,479	32,620 13 1	£2,858 6 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are mainly due to four retirements, one death, one unfilled vacancy, and reduction in cost of living Bonus.

B.—The estimate was based on the average expenditure in the three preceding years, but the actual expenditure was exceptionally low. An accurate forecast of cost 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 in any year until between seven and nine months after the preparation of the estimate.

D.—The excess expenditure was caused by an extension of telephone facilities.

E.—Appropriations in Aid. All amounts payable by County Councils during the year were duly received. Receipts from fees for certified documents were very much in excess of expectations.

	Estimated.	Realized.		
	£	£	s.	d.
Proportion of Cost payable by the several County Councils under Act 37 and 38 Vict., c. 70, as amended by the Local Government (Adaptation of Irish Enactments) Ireland Order, 1899	6,295	6,295	0	0
Estimated amount of Receipts from Fees payable under 23 Vict., c. 4, s. 9	350	581	5	10
TOTAL	£6,645	£6,876	5	10

NOTE.—Salaries amounting to £303 10s. 3d. were paid out of the Ordnance Survey Vote to two 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,
 3rd November, 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.

ORDNANCE SURVEY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931 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.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	43,934	41,328 5 2	2,605 14 10	—	—	—
B.—Travelling Expenses ...	2,295	1,843 9 0	451 11 0	—	—	—
C.—Stores, &c. ...	1,540	1,213 19 5	326 0 7	—	—	—
D.—Photographic and Printing Equipment ...	25	117 1 0	—	92 1 0	—	—
E.—Materials for Facsimile Reproduction of Ancient Manuscripts ...	250	170 3 0	79 17 0	—	—	—
F.—Incidental Expenses ...	184	232 3 8	—	48 3 8	—	—
GROSS TOTAL ...	£ 48,228	44,905 1 3	3,463 3 5	140 4 8	—	—
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	<i>Surplus of Gross Estimate over Expenditure.</i>			
G.—Appropriations in Aid ...	3,225	2,503 0 0	£3,322 18 9			
			<i>Deficiency of Appropriations in Aid realized.</i>			
			£722 0 0			
NET TOTAL ...	£ 45,003	42,402 1 3	<i>Net Surplus to be surrendered.</i>			
			£2,600 18 9			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	32 16 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The savings are attributable to four deaths, eight retirements, one transfer, reduction in cost of living Bonus, and some minor items.
- B.—Depletion of the field staff, in consequence of illness and retirements, occasioned the saving.
- C.—It was found unnecessary to avail of the full provision made for purchase of stores.
- D.—New printing and photographic apparatus was purchased during the year to meet requirements.
- E.—The saving was occasioned by the fact that the work of reproducing manuscripts was somewhat retarded in consequence of variations in the requirements of the Manuscripts Commission.
- F.—The excess was caused by the cost of carriage of a large quantity of maps presented by the British Government free of other charges.
- G.—Appropriations in Aid. Both items in the estimated receipts fell below expectations, but the deficiency was chiefly in repayments for facsimile reproduction of ancient manuscripts. The repayments by the Stationery Office are based on the number of proof pages handed over by the Ordnance Survey Department and, as stated in explanation of the saving on Subhead E, the work of reproduction was unexpectedly retarded,

					Estimated.	Realized.		
					£	£	s.	d.
Receipts from Sales of Maps	...	...	...	...	2,575	2,326	6	8
Repayments by Stationery Office for Facsimile Reproduction of Ancient Manuscripts	...	...	...	...	650	176	13	4
					£3,225	£2,503	0	0

Extra Receipts.—These consist mainly of amounts accruing from sale of old stores.

NOTES.—Compensation paid for withdrawal of sick leave privileges amounted during the year to £39 ls. 6d., together with cost of living Bonus of £26 12s. 3d.

Salaries paid out of this Vote to officers lent to other Departments, as indicated, were as follows:—The Land Commission (13 officers) £2,678 18s. 9d.; the Land Registry (8 officers) £1,558 4s. 5d.; the Valuation Department (2 officers) £303 10s. 3d.; and the Department of Agriculture (1 officer) £17 16s. 1d.

An officer of the Ordnance Survey Department, on loan to the Land Commission, received £20 8s. 1d. out of the Vote for the Land Commission.

Special work done for other Public Departments during the year cost £852, while the value of maps supplied to various Departments was £3,300, no repayment being made in either case.

J. C. GREGG,

Director,

Accounting Officer.

VALUATION OFFICE, DUBLIN,
4th November, 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.

SUPPLEMENTARY AGRICULTURAL GRANT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
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 Grant	Agricultural ...	599,011	599,011	—	—
TOTAL	...	£ 599,011	599,011	—	—

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
28 Meán Fomhair, 1931.

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, 1931, 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	7,892	7,888 12 6	3 7 6	—
B.—State Solicitors ...	27,931	27,503 9 10	427 10 2	—
C.—Under Sheriffs ...	4,450	4,360 10 4	89 9 8	—
D.—Prosecutors, etc. ...	10,500	8,092 4 3	2,407 15 9	—
E.—Fees to Counsel ...	6,000	6,148 5 0	—	148 5 0
F.—General Law Expenses ...	4,000	2,558 3 10	1,441 16 2	—
G.—Defence of Public Officials	800	1,412 18 11	—	612 18 11
GROSS TOTAL ...£	61,573	57,964 4 8	4,369 19 3	761 3 11
			Surplus of Gross Estimate over Expenditure. £3,608 15 4	
<i>Deduct :—</i>				
			Surplus of Appropriations in Aid realized. £592 3 7	
H.—Appropriations in Aid ...	Estimated. 1,200	Realized. 1,792 3 7		
			Total Surplus to be surrendered. £4,200 18 11	
NET TOTAL ...£	60,373	56,172 1 1		

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	800	800 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

B.—A saving due to (1) reduction of Bonus, (2) a vacancy on the staff of the Treasury Solicitor's Office and other minor staff changes and (3) sundry small savings under the head of Scrivenery, Travelling, etc., was modified by the payment of an allowance at the rate of £100 per annum inclusive to an Assistant to the Chief State Solicitor for special duties.

C.—During the year the Under Sheriff for County Kilkenny was removed from office and his duties transferred to the County Registrar under the provisions of Section 54 of the Court Officers Act, 1926.

D. and F.—Expenditure depends mainly on the number and nature of prosecutions and cannot be closely estimated. The estimate was based on the expenditure of previous years.

E.—Expenditure cannot be accurately estimated.

G.—The estimate for this service is necessarily conjectural.

H.—These receipts fluctuate considerably and can only be roughly estimated.

NOTE.—By authority of the Minister for Finance (387/1293 (2)) costs awarded to the Minister in connection with a claim under the Damage to Property (Compensation) Act, 1923, were waived to the amount of £30 7s. 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 1929-30	800		800	0 0

EXTRA REMUNERATION (exceeding £30).

A Clerical Officer (£70-£200) received from the Vote for Army Pensions a sum of of £72 3s. 8d. 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.
Counties of Leitrim and Sligo	213	0	0
Co. Longford	54	8	0
Co. Westmeath	99	19	0

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
(Department of Finance),
3 Mí na Nodlag, 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.

HAULBOWLINE DOCKYARD.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	3,100	2,495 10 8	604 9 4	—
B.—Fuel, Light and Water ...	650	347 1 7	302 18 5	—
C.—Alterations to Plant and Buildings ...	400	883 15 1	—	483 15 1
TOTAL ...	4,150	3,726 7 4	907 7 9	483 15 1

Surplus to be surrendered ... £423 12 8

Estimated. Realized.

Extra Receipts payable to Exchequer ...	£	£ s. d.
...	1,050	1,050 4 4

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A special item of work for which provision was made in the Estimate was postponed.
 B.—The saving was due to the requirements being less than anticipated.
 C.—An electric installation provided for and ordered in the previous year fell due for payment within the year.

NOTE.

A mooring chain valued at £1 15s. 1d., was supplied to Kildysart Garda Síochána Barrack. See Vote for Garda Síochána, No. 32, Subhead H.

P. HANSON,
Accounting Officer.

OFFICE OF PUBLIC WORKS,
30th November, 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.

UNIVERSITIES AND COLLEGES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for Contributions towards the 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, and the UNIVERSITY COLLEGE, GALWAY, ACT, 1929 (8 Edw. 7, c. 38 ; No. 42 of 1923 ; No. 32 of 1926 ; and No. 35 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Annual Grants under Sections 10 (1) and 11 (1) of the University Education (Agriculture and Dairy Science) Act, 1926, and Section 2 (1) of the University College, Galway, Act, 1929 ...	150,000	150,000 0 0	—	—
B.—Additional Grant under Section 7 (7) of the Irish Universities Act, 1908	1,000	1,000 0 0	—	—
C.—Grant to Trinity College, Dublin, under Section 15 (2) of the Land Act, 1923	3,000	3,000 0 0	—	—
TOTAL ... £	154,000	154,000 0 0	—	—

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer	—	11,597 15 2

When the Estimate was framed it was expected that these receipts, representing the proceeds of the sale of premises formerly occupied by the National University of Ireland, would be brought to account before the 31st March, 1930.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Meán Fomhair, 1931.

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, 1931,
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	108,333 6 8	13 4	—
TOTAL ... £	108,334	108,333 6 8		—
Surplus to be surrendered ... £			13 4	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Casual saving.

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
29 Meán Fomhair, 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.

QUIT RENT OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	4,116	4,018 19 9	97 0 3	—
B.—Travelling and Incidental Expenses	30	12 10 0	17 10 0	—
TOTAL	£ 4,146	4,031 9 9	—	—
Surplus to be surrendered			£ 114 10 3	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The provision of £25 for overtime was not availed of and further savings arose through reduction of cost of living Bonus.

B.—Expenditure cannot be estimated more accurately.

J. J. McELLIGOTT,

Accounting Officer

ROINN AIRGID,

28 Deire Fomhair, 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.

OFFICE OF THE MINISTER FOR JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	36,704	34,045 12 9	2,658 7 3	—
AA.—Film Censorship ...	1,425	1,459 7 1	—	34 7 1
AAA.—Censorship of Publications	400	210 12 8	189 7 4	—
B.—Travelling Expenses ...	1,010	479 17 9	530 2 3	—
C.—Incidental Expenses ...	230	110 10 6	119 9 6	—
D.—Telegrams and Telephones ...	449	404 7 0	44 13 0	—
TOTAL	£ 40,218	36,710 7 9	3,541 19 4	34 7 1

Surplus to be surrendered

£ 3,507 12 3

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer—		
Miscellaneous	—	164 5 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Saving due to vacancies not being filled during the year and to the filling of vacancies by officers on lower salaries than their predecessors. There was also a saving in the provision for Bonus.

AA.—The excess expenditure was due to the grant of an increase of salary to the Film Censor and to increases in the wages of the operating staff consequent on the introduction of the sound film system (Excess sanctioned in Department of Finance minute S. 60/22/30 of 6th October, 1931).

AAA.—It was not found necessary to employ the extra staff for which provision was made in connection with this service.

- B.—The appointment of a full-time travelling officer for inspection of Circuit Court accounts was not made during the year and there was also a vacancy for an Inspector in the District Courts Clerks Branch. The travelling expenses incurred by a representative of the Department who attended the Tenth International Congress for the Study of Criminology held at Prague amounted to £44 14s. 7d., and travelling expenses amounting to £43 ls. were incurred by two members of the Censorship of Publications Board who reside outside Dublin. Expenditure sanctioned by Department of Finance minutes S. 75/6/25 of 16th July, 1930, and E. 105/21/30 of 7th August, 1930, respectively.
- C.—The saving was mainly due to the number of Deportation Orders being considerably less than anticipated. There was also a saving in the cost of advertisements and newspapers.
- D.—Fewer telegrams were sent by the Department than was anticipated, and there was also a saving on telephones.

EXTRA REMUNERATION (exceeding £30).

From the Vote for Army Pensions three Clerical Officers received Military Service Pensions of £63, £42 and £37 10s., respectively.

Two Clerical Officers received Royal Irish Constabulary Pensions of £181 7s. 0d. and £139 14s. 4d., respectively.

The Account of the Tariff Commission includes a payment of £111 13s. 8d. made to the Secretary of the Department as Chairman of the Commission. Sums of £38 6s. 1d. and £18 8s. 5d. were paid to the First and Second Assistant Secretaries respectively for additional duties undertaken in the absence of the Secretary.

This Account includes a sum of approximately £1,097 in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include a sum of approximately £779 in respect of salaries of staff on loan to this Department.

S. A. ROCHE,
Accounting Officer.

14th November, 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.

GÁRDA SÍOCHÁNA.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	1,444,154	1,432,567 2 7	11,586	17	5	—		
B.—Allowances ...	72,768	72,077 11 8	690	8	4	—		
C.—Subsistence Allowances ...	4,150	3,311 19 6	838	0	6	—		
D.—Locomotion Expenses ...	37,500	34,462 6 2	3,037	13	10	—		
E.—Clothing and Equipment	23,218	23,918 17 4	—			700	17	4
F.—Furniture, Barrack Bedding and Bedsteads ...	1,312	1,208 17 5	103	2	7	—		
G.—Barrack Maintenance ...	350	359 6 11	—			9	6	11
H.—Transport and Carriage ...	9,020	7,386 11 1	1,633	8	11	—		
I.—Fuel, Light and Water ...	17,732	17,288 18 11	443	1	1	—		
K.—Medical Expenses ...	7,420	7,118 10 2	301	9	10	—		
L.—Escort and Conveyance of Children to Industrial Schools and Places of Detention ...	500	3 9 1 5	160	18	7	—		
M.—Telegrams and Telephones	16,020	15,232 3 8	787	16	4	—		
N.—Compensation ...	25	—	25	0	0	—		
O.—Incidental Expenses ...	1,153	1,367 4 6	—			214	4	6
P.—Grant for Irish Studies ...	500	728 5 4	—			228	5	4
GROSS TOTAL ...£	1,635,822	1,617,366 16 8	19,607	17	5	1,152	14	1
			Surplus of Gross Estimate over Expenditure. £18,455 3 4					
Deduct :—	Estimated.	Realized.						
Q.—Appropriations in Aid ...	31,817	32,044 14 1	Surplus of Appropriations in Aid realized. £227 14 1					
NET TOTAL ...£	1,604,005	1,585,322 2 7	Total Surplus to be surrendered. £18,682 17 5					

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	1,400	1,886 1 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Strength of Force was not fully maintained during the year.
- B.—Increased charges for rent were more than counterbalanced by savings in accommodation, detective and plain clothes allowances.
- C.—Expenditure uncertain.
- D.—Travelling generally was less than anticipated and contemplated transfers in connection with the Gaeltacht scheme did not take place. Reduced strength led to a saving on cycling allowance.
- E.—Unforeseen expenditure was incurred in replacing waterproof coats which had failed to give the full period of wear, and certain supplies for the year 1931-32 were paid for by the appropriate Supply Department during 1930-31. 1,492 defective waterproof coats were destroyed under the authority of the Minister for Finance (S. 17/2/28) an equal number of garments having been supplied free of charge by the contractors. Excess sanctioned by Finance minute S. 60/5/31, dated 5th December, 1931.
- F.—Supplies necessarily required were less than anticipated.
- G.—Casual variation. Excess sanctioned by Finance minute S. 60/5/31 dated 5th December, 1931.
- H.—Repayable advances to Officers for purchase of cars were fewer than anticipated. In addition to the expenditure shown supplies to the value of £1 15s. 1d. were received without charge from Haulbowline Dockyard (Vote No. 27).
- I.—Certain Stations were closed during the year.
- K.—Expenditure uncertain and strength of Force not fully maintained.
- L.—Expenditure uncertain.
- M.—Some accounts were not ripe for payment to the Post Office before the close of the financial year and receipts for use of telephones for private calls were more than anticipated.
- N.—No claim arose during the year.
- O.—Expenditure amounting to £391 4s. 7d. incurred in the search of a disused mine shaft for the body of a missing man was charged to this Subhead. Excess sanctioned by Finance minute S. 60/5/31, dated 5th December, 1931.
- P.—Payment was made from the Vote of portion of import duty on Linguaphones. Excess sanctioned by Finance minute S. 60/5/31, dated 5th December, 1931.
- Q.—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) ...	3,500	2,264 13 4
Payments for Services rendered by the Garda (b) ...	1,500	1,738 19 2
Repayments in respect of loss of property or damage to stores, etc. ...	100	54 1 2
Proceeds of Sale of Forfeited Property and Cast Uniforms ...	2,360	2,319 4 11
Police Rate (Dublin Metropolitan Area) ...	18,477	18,345 5 6
Hackney Car and Carriage, etc., Licences (Dublin Metropolitan Area) (c) ...	5,500	6,930 15 0
Publicans' Fees (Dublin Metropolitan Area) and Fees for Aliens' Certificates ...	380	391 15 0
TOTAL ...	£31,817	£32,044 14 1

PRISONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Expenses of PRISONS, the BORSTAL INSTITUTION, and the Maintenance of CRIMINAL LUNATICS confined in DISTRICT MENTAL HOSPITALS (17 & 18 Vict., c. 76; 34 & 35 Vict., c. 112, s. 6; 40 & 41 Vict., c. 49; 47 & 48 Vict., c. 36; 61 & 62 Vict., c. 60; 1 Edw. 7, c. 17, s. 3; 8 Edw. 7, c. 59; and 4 & 5 Geo 5, c. 58).

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	62,573	58,175 16 3	4,397 3 9	—
B.—Victualling	8,225	7,364 0 9	860 19 3	—
C.—Clothing, Bedding, Furniture, &c.	1,950	1,663 17 11	286 2 1	—
D.—Medicines, Surgical Instruments, &c.	300	309 3 5	—	9 3 5
E.—Fuel, Light, Water, Cleaning Articles, &c.	7,315	6,735 16 2	579 3 10	—
F.—Rent, etc.	205	197 1 10	7 18 2	—
G.—Escort and Conveyance	3,000	3,138 9 10	—	138 9 10
H.—Ordinary Repairs	1,120	976 1 0	143 19 0	—
IH.—Sewerage Improvements at Portlaoighise	—	157 16 9	—	157 16 9
I.—Fine Fund	10	3 0 0	7 0 0	—
J.—Travelling Expenses	400	302 13 0	97 7 0	—
K.—Incidental Expenses	275	252 14 2	22 5 10	—
L.—Telegrams and Telephones	283	264 18 11	18 1 1	—
M.—Maintenance of Children of Female Prisoners	26	14 2 10	11 17 2	—
N.—Maintenance of Criminal Lunatics in District Mental Hospitals	7,400	7,089 0 1	310 19 11	—
O.—Gratuities to Prisoners	400	362 14 6	37 5 6	—
P.—Contributions to Discharged Prisoners' Aid Societies	90	60 0 0	30 0 0	—
Q.—Manufacturing Department and Farms	14,000	8,492 16 11	5,507 3 1	—
GROSS TOTAL £	107,572	95,560 4 4	12,317 5 8	305 10 0
			Surplus of Gross Estimate over Expenditure. £12,011 15 8	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £4,550 3 6	
R.—Appropriations in Aid ...	17,000	12,449 16 6		
NET TOTAL £	90,572	83,110 7 10	Net Surplus to be surrendered. £7,461 12 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Estimated daily average number of prisoners	...	...	700
Actual daily average number of prisoners	...	...	639

- A.—Saving due to fall in cost of living Bonus and to vacancies remaining unfilled during the year.
- B. and C.—The actual daily average number of prisoners was less than anticipated.
- D.—The requirements of medical officers of prisons proved greater than anticipated. Excess sanctioned by Department of Finance minute of 30th June, 1931, S. 60/7/31.
- E.—The cost of coal was much less than anticipated when the Estimate was framed.
- F.—One claim for rent was not received in time for payment from the Vote for 1930-1931.
- G.—The expenses of escorts proved greater than anticipated owing to withdrawal of special rates by Railway Companies. Excess sanctioned by Department of Finance minute of 21st September, 1931, S. 60/7/31.
- H.—Repairs were not carried out to the extent intended.
- HH.—It was not found possible to complete this work during 1929-1930. The expenditure in 1930-1931 was sanctioned by Department of Finance letters of 24th June, 1930, and 30th October, 1930, No. S. 44/1/29.
- I.—Only one grant was made during the year from the Fine Fund.
- J.—Transfers of officers for temporary duty were less than anticipated.
- K. and L.—Estimated as closely as possible.
- M.—One child maintained for portion of the year only.
- N. and O.—Estimated as closely as possible.
- P.—Necessity for payments to the Borstal Association did not arise during the year.
- Q.—Contracts for supplies to public departments were less than anticipated. The decline in prison population and the fall in cost of materials also contributed to this saving.
- R.—The deficiency is a consequence of the diminution of contracts, etc., as explained in preceding note.

S. A. ROCHE,

20th November, 1931.

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.

ABSTRACT STATEMENT of the MANUFACTURING ACCOUNTS of the PRISONS and BORSTAL INSTITUTION in AN SAORSTÁT,
Dr. for the Year ended 31st March, 1931. *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, 1930	666 9 6	6,377 6 9	7,043 16 3		Sales, 1930-31	811 9 1	10,900 1 2	11,711 10 3	
Purchases, 1930-31	211 12 9	7,969 3 9	8,180 16 6		*Stocks in hand, 31st March, 1931.	487 18 11	5,354 2 1	5,842 1 0	
Profit ...	421 5 9	1,907 12 9	2,328 18 6						
£	1,299 8 0	16,254 3 3	17,553 11 3			£ 1,299 8 0	16,254 3 3	17,553 11 3	

* Viz.:—Manufactory Materials, £3 217 17s. 5d. ; Manufactured Goods, £1,342 15s. 9d. ; Tools, £1,281 7s. 10d.

RECONCILIATION WITH CASH ACCOUNT.

		£ s. d.		£ s. d.	
To Decrease of outstanding Debts due by Manufacturing Department :—					
From ...	1,353 8 7			1,862 19 5	
*To ...	1,041 8 2			1,483 14 7	
		312 0 5			
To Excess of Receipts over Payments ...		3,597 18 2		379 4 10	
				2,328 18 6	
				1201 15 3	
		£3,909 18 7		£3,909 18 7	

*Viz.:—Public Departments, £769 9s. 7d. ; Other Persons, £271 18s. 7d.

†Viz.:—Public Departments, £1,315 2s. 11d. ; Other Persons, £168 11s. 8d.

S. A. ROCHE,, Accounting Officer.

DISTRICT COURT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	34,548	33,375 8 8	1,172 11 4	—
B.—Travelling Expenses	5,353	4,985 15 8	367 4 4	—
C.—Transfer Expenses	100	64 15 3	35 4 9	—
D.—Incidental Expenses	80	65 9 2	14 10 10	—
TOTAL	£ 40,081	38,491 8 9		—
Surplus to be surrendered			£ 1,589 11 3	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received in the Dublin Metropolitan District Courts	1,200	1,279 9 0
Fines received by District Court Clerks	13,000	13,000 0 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Vacancies in the Dublin Metropolitan District Court and in the District Court (outside D.M. Area) were not immediately filled and Deputy District Justices were not employed to the extent anticipated. There was a saving of approximately £60 through fall in Bonus.
- B.—The commuted travelling allowances payable to District Justices were revised during the year resulting in a slight reduction in the amounts payable.
- C.—In only two instances did the cost of transfer of Justices fall to be borne on the Vote.
- D.—Variable nature of service. The expenditure on telephones, telegrams and carriage of parcels 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.

S. A. ROCHE,

Accounting Officer.

27th October, 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.

SUPREME COURT AND HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	56,147	52,037 19 7	4,109 0 5	—
B.—Travelling and Incidental Expenses ...	150	89 4 8	60 15 4	—
C.—Telegrams and Telephones	260	212 8 1	47 11 11	—
D.—Compensation to District Probate Registrars ...	144	83 0 0	61 0 0	—
E.—Stenography (Central Criminal Court) ...	300	300 0 0	—	—
F.—Costs and Expenses of Services under Section 55 of the Court Officers Act, 1926 ...	452	467 2 10	—	15 2 10
GROSS TOTAL	£ 57,453	53,189 15 2	4,278 7 8	15 2 10
			Surplus of Gross Estimate over Expenditure. £4,263 4 10	
<i>Deauct. —</i>	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £450 2 7	
G.—Appropriations in Aid ...	3,510	3,960 2 7	Total Surplus to be surrendered. £4,713 7 5	
NET TOTAL	£ 53,943	49,229 12 7		

Extra Receipts payable to Exchequer :—	Estimated.	Realized.	
	£	£	s. d.
Lunacy Percentages, transferred to the Exchequer ...	—	9,988	13 0
Fees on Probate Grants, etc., issued in Cavan Probate Registry, less payments for salaries and postage ...	—	399	14 3
Fees received in Local Admiralty Court, Cork ...	—	3	11 6
		<u>£10,391</u>	<u>18 9</u>

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Several vacancies remained unfilled during the year and some others were filled by officers at lower salaries than their predecessors. There was also a saving of approximately £680 on the amount provided for Bonus.
- B.—No claims for damages and expenses of Official Assignee (estimated at £20) were received and there was a casual saving in the provision for the other items under this head, especially Laundry (£10).
- C.—Saving due to decrease in the numbers of telegrams and telephone calls and to the discontinuance of the house telephone system in the Official Assignee's Office.
- D.—A District Probate Registry Office was closed on the death of the Registrar and the work transferred to the Central Probate Registry.
- F.—It was not possible to estimate more closely the probable cost of this service. (Excess sanctioned per Department of Finance minute S. 60/9/31 of 5th October, 1931).
- G.—Receipts from Bankruptcy Percentages were greater than was anticipated to the extent of £460 2s. 7d. There were no receipts in the year from duty on Estates.

EXTRA REMUNERATION (exceeding £30).

A District Probate Registrar who is paid by fees received a sum of £90 15s. 0d. in addition to compensation for loss of fees paid out of Subhead D of this Vote. The Stenographer to the Central Criminal Court received £101 5s. 6d. from the Vote for the Circuit Court.

This Account includes a sum of approximately £898 in respect of staff on loan to other Departments.

S. A. ROCHE,
Accounting Officer.

21st October, 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.

LAND REGISTRY AND REGISTRY OF DEEDS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
compared with the Sum Granted, for the Salaries and Expenses
of the LAND REGISTRY and of the REGISTRY OF DEEDS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
LAND REGISTRY.				
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	28,528	25,685 7 9	2,842 12 3	—
B.—Travelling Expenses ...	420	363 10 2	56 9 10	—
C.—Incidental Expenses ...	640	629 5 6	10 14 6	—
D.—Replacement of Settlement Deeds destroyed by fire in the Land Registry in June, 1922	25	—	25 0 0	—
REGISTRY OF DEEDS.				
E.—Salaries, Wages, and Allowances	18,799	17,391 14 7	1,407 5 5	—
F.—Incidental Expenses ...	125	83 7 11	41 12 1	—
G.—Transcription of Memorials	1,755	1,367 13 9	387 6 3	—
TOTAL£	50,292	45,520 19 8		---
Surplus to be surrendered ...		£	4,771 0 4	

	Estimated.	Realized
	£	£ s. d.
Extra Receipts payable to Exchequer:—		
Fees received from Land Purchase Commission, and other Government Departments in Northern Ireland, in respect of searches in the Land Registry and the Registry of Deeds, etc.	—	597 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—A scheme of reorganization of the office was carried out during the year, and vacancies were filled by officers on lower salaries than their predecessors. There was a saving of approximately £400 through fall in Bonus.
- B.—The travelling expenses of Temporary Surveyors were lower than anticipated.
- C.—The expenditure on postage was less than anticipated.
- D.—There were no payments during the year for replacement of Settlement Deeds.

E.—A vacancy in the Executive Grade and four vacancies in the Clerical Grade remained unfilled during the year. The saving through fall in Bonus was approximately £250.

F.—Savings were effected on postage, travelling expenses, and miscellaneous items.

G.—Vacancies remained unfilled during the year and there was a saving in the cost of living Bonus.

EXTRA REMUNERATION (exceeding £30).

A clerical officer, copyist, writing clerk, two unestablished clerks, and three messengers received British Army Pensions of £95 12s. 1d., £88 5s. 5d., £87 19s. 4d., £92 10s. 0d., £45 13s. 0d., £54 0s. 0d., £45 13s. 0d., and £67 14s. 4d., respectively. From the Vote for Army Pensions a messenger received £252 0s. 0d., in respect of Military Service Pension.

This Account includes a sum of approximately £263 in respect of an officer on loan to another Department.

The Accounts of other Departments include sums amounting to approximately £1,982 in respect of staff on loan to this Department.

S. A. ROCHE,

Accounting Officer.

22nd October, 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

CIRCUIT COURT.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 (54 & 55 Vict., c. 66, sec. 7; No. 27 of 1926, sec. 66; No. 15 of 1928, sec. 9; and No. 37 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 ...	68,646	68,528 19 7	117 0 5	—
B.—Travelling Expenses ...	4,350	3,761 8 5	588 11 7	—
C.—Expenses of Revision ...	220	210 0 0	10 0 0	—
D.—Incidental Expenses ...	810	812 14 7	—	2 14 7
E.—Telegrams and Telephones	310	326 2 5	—	16 2 5
EE.—Losses ...	—	564 13 1	—	564 13 1
GROSS TOTAL ...£	74,336	74,263 18 1	715 12 0	583 10 1
<i>Deduct :—</i>	<i>Estimated.</i>	<i>Realized.</i>	Surplus of Gross Estimate over Expenditure. £132 1 11	
F.—Appropriations in Aid ...	14,560	16,904 18 0	Surplus of Appropriations in Aid realized. £2,344 18 0	
NET TOTAL ...£	59,776	57,299 0 1	Total Surplus to be surrendered. £2,476 19 11	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—There was a saving on salaries of Summons Servers and in Bonus, but an additional Deputy Circuit Judge was required for the greater part of the year.
- B.—Substantial savings arose from the introduction of reduced first class railway fares, and, in addition, the claims of Judges were not as heavy as anticipated.
- C.—The provision made for the hearing of Appeals under Section 16 of the Electoral Act, 1923, was not required.

D.—Excess due to increased expenditure in connection with the execution of Court Orders. The estimate in this respect can only be conjectural. Excess sanctioned per Department of Finance letter S. 60/8/31 dated 14th October, 1931.

E.—Excess due to the extension of telephone facilities in County Registrars' offices. Excess sanctioned per Department of Finance letter S. 60/8/31 dated 14th October, 1931.

EE.—The excess represents the amount which, owing to the defalcations of a former County Registrar, it was necessary to make good out of public funds. Salary and travelling expenses amounting to approximately £170 due to the individual in question were, however, not issued. Subhead opened per Department of Finance authority F. 26/3/29 dated 8th October, 1931. Further legal proceedings in this matter are contemplated.

F.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£ s. d.
Jurors' Lists	2,200	2,777 19 0 (a)
Voters' Lists	9,300	9,687 5 8 (a)
Bankruptcy Fees	150	167 10 8 (a)
Publicans' Licences—Fees	1,650	1,600 0 0
Execution of Court Orders	1,250	2,666 0 10 (b)
Miscellaneous	10	6 1 10
	<u>£14,560</u>	<u>£16,904 18 0</u>

(a) These receipts are of a variable nature and cannot be accurately forecasted.

(b) The considerable increase in these fees is largely due to the fact that when the estimate was framed it was not possible to forecast the receipts in connection with the execution of Court Orders in Counties Louth and Kilkenny.

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 and the County Registrars for Cork, Limerick, and Cavan each received £50 in connection with their duties as District Probate Registrars.

S. A. ROCHE,

Accounting Officer.

27th November, 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.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the PUBLIC RECORD OFFICE and of the KEEPER OF STATE PAPERS, Dublin (30 & 31 Vict., c. 70 ; 38 & 39 Vict., c. 59 ; and 39 & 40 Vict., c. 58).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	5,443	5,190 9 7	252 10 5	—
B.—Incidental Expenses ...	70	133 4 6	—	63 4 6
TOTAL ...£	5,513	5,323 14 1	252 10 5	63 4 6
Surplus to be surrendered ...			£189 5 11	

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 (£65) ; (3) saving on Bonus due to above vacancies and to fall in rate (£133) ; (4) casual and fractional savings (£4 10s. 5d.).

B.—Excess expenditure £63 4s. 6d. due mainly to purchases of historical documents. Excess sanctioned by Department of Finance minute S. 60/12/31 of 4th June, 1931.

JAMES F. MORRISSEY,
Accounting Officer.

23rd November, 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.

CHARITABLE DONATIONS AND BEQUESTS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	3,214	3,160 13 5	53 6 7	—
B.—Law Costs	25	6 7 9	18 12 3	—
C.—Travelling and Incidental Expenses	40	26 1 2	13 18 10	—
GROSS TOTAL ...£	3,279	3,193 2 4	85 17 8	—
			Surplus of Gross Estimate over Expenditure. £85 17 8	
Deduct :—	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £6 8 2	
D.—Appropriations in Aid ...	48	41 11 10	£6 8 2	
NET TOTAL ...£	3,231	3,151 10 6	Net Surplus to be surrendered. £79 9 6	
			Estimated.	Realized.
			£	£
Extra Receipts payable to Exchequer			5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus.
- B.—Amount asked for was based on an estimate furnished in advance by the Solicitor to the Department.
- C.—Expenditure cannot be foreseen accurately.
- D.—A reduced amount of interest was received within the year consequent on conversion of £974 2s. 8d. 5 per cent. War Loan into £1,060 13s. 11d. Third National Loan, under authority of Department of Finance.

THOMAS BODKIN,
Secretary and Accounting Officer.

25th June, 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.

LOCAL GOVERNMENT AND PUBLIC HEALTH.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 Mental Hospitals.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	81,179	77,952 2 3	3,226 17 9	—
B.—Travelling Expenses of Inspectors ...	6,665	5,384 1 1	1,280 18 11	—
C.—Salaries of Auditors ...	11,347	11,010 17 4	336 2 8	—
D.—Travelling Expenses of Auditors ...	1,750	1,600 2 1	149 17 11	—
E.—Expenses in connection with International and other Congresses ...	143	257 2 2	—	114 2 2
F.—Inquiries ...	630	537 18 6	92 1 6	—
G.—Vaccine Lymph Supply ...	1,450	1,448 5 8	1 14 4	—
H.1.—Travelling and Incidental Expenses ...	525	528 13 3	—	3 13 3
H.2.—Telegrams and Telephones	660	610 7 9	49 12 3	—
H.3.—Expenses under the Dentists Act, 1928 ...	10	—	10 0 0	—
H.4.—Payments for the use of the Central Fund of certain Receipts under the State Lands Act, 1924 (No. 45 of 1924) :— Original ... Nil Supplementary £439	439	439 0 0	—	—
I.—Grant under Supreme Court of Judicature (Ireland) Act, 1907 (Grant in Aid)	1,100	1,100 0 0	—	—
J.—Charge under Irish Land Act, 1909, Section 11 (2) (Grant in Aid) ...	24,645	24,643 13 4	1 6 8	—
MISCELLANEOUS GRANTS.				
K.—Child Welfare, Schools for Mothers, etc. ...	22,364	22,812 1 3	—	448 1 3
L.—Medical Treatment, etc., of School Children ...	11,000	9,931 5 3	1,068 14 9	—
M.1.—Grants under the Education (Provision of Meals) (Ireland) Acts, 1914 to 1930 :— Original ... £7,600 Supplementary 685	8,285	8,253 4 2	31 15 10	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
M.2.—Grants under the School Meals (Gaeltacht) Act, 1930 (No. 23 of 1930):—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £2,648	2,648	1,348 0 0	1,300 0 0		—	
N.—Welfare of the Blind ...	7,550	7,547 4 4	2 15 8		—	
O.—Treatment of Tuberculosis	91,750	106,569 12 10	—		14,819 12 10	
P.—Treatment of Venereal Diseases ...	7,850	7,101 5 4	748 14 8		—	
HOUSING, ETC., GRANTS.						
Q.—Grants to Local Authorities, etc., under Housing (Ireland) Act, 1919 ...	1,683	1,678 16 3	4 3 9		—	
R.—Grants to Municipal Authorities under Government Housing Scheme ...	2,400	2,400 0 0	—		—	
S.—Grants to Persons, Public Utility Societies, and Local Authorities building or reconstructing Dwelling Houses under the Housing Acts, 1925 to 1929 ...	215,000	203,000 0 0	12,000 0 0		—	
	501,073	496,153 12 10	20,304 16 8		15,385 9 6	
<i>Deduct :—</i>						
Anticipated Savings on various Subheads (<i>See Supplementary Estimate</i>) ...	1,194	—	1,194 0 0		—	
GROSS TOTAL :—						
<i>Original</i> ... £497,301						
<i>Supplementary</i> 2,578	499,879	496,153 12 10	19,110 16 8		15,385 9 6	
			Surplus of Gross Estimate over Expenditure. £3,725 7 2			
<i>Deduct :—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £194 14 9			
T.—Appropriations in Aid ...	15,143	14,948 5 3				
NET TOTAL :—			Net Surplus to be surrendered.			
<i>Original</i> ... £482,158						
<i>Supplementary</i> 2,578	£ 484,736	481,205 7 7	£3,530 12 5			
Extra Receipts payable to Exchequer :—			Estimated.	Realized.		
			£	£	s. d.	
Receipts from County and County Borough Councils in respect of Combined Purchasing Scheme (No. 25 of 1925, Section 10) ...	...	...	4,200	5,107	13 11	
Miscellaneous ...	...	...	—	11	15 7	
			£4,200	£5,119	9 6	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly due to retirement of a Head of Section and a Staff Officer at the commencement of the year; resignation of two Inspectors (Acting Commissioners), an Engineering Inspector, and a Clerical Officer at maximum salary whose posts were not subsequently filled; and fall in Bonus rate.
- B.—The saving is mainly due to detachment from ordinary duty for the greater portion of the year of two Inspectors who were acting as Local Government Commissioners, vacancy in post of Engineering Inspector, and a considerable reduction made in first class rail fares from 1st July, 1930.
- C.—The saving is due to fall in Bonus rate, transfer of a Stocktaker to another Department, and vacancy in post of Auditor for part of year.
- D.—The saving is mainly due to reduction in rail fares.
- E.—The excess is due to the sending of a delegate to the International Roads Congress at Washington, U.S.A., and was authorized by Finance minute S. 60/1/31 of 16th January, 1931.
- F. G. H.1. and H.2.—Expenditure was estimated as closely as practicable. The incurring of an excess on H.1. was authorized by Finance minute S. 105/16/30 of 1st September, 1930.
- H.3.—The Vote was liable for expenses of the Dental Board up to 14th May, 1930, but no claim was presented.
- K.—The small excess was authorized by Finance minute S. 60/1/31 of 19th March, 1931.
- L.—The saving is due to the failure of schemes in certain Counties to develop as rapidly as was expected.
- M.2.—It was not possible to arrive at a close estimate of expenditure in the early stage of this new service.
- O.—The recent establishment of local sanatoria in many counties has been more costly than was anticipated and has been followed by a rapid increase in the number of persons availing of treatment. At the same time there has been a considerable fall in the amounts received by local authorities from the National Health Insurance Commissioners in respect of insured patients and from the British Ministry of Pensions in respect of tuberculous ex-service men. The excess expenditure was authorized by Finance minute S. 60/1/31 of 4th March, 1931.
- P.—The saving is mainly due to over-estimation of expenditure by certain Local Authorities whose schemes are largely availed of.
- S.—The amount of grants issued in respect of large building schemes in Dublin district was considerably less than was anticipated owing to a suspension of work consequent on labour disputes.

T.—Appropriations in Aid :—

	Estimated.	Realized.		
	£	£	s.	d.
(a) Auditors' Salaries to be repaid by Local Bodies	4,200	4,742	12	0
(b) Expenses of Provisional Orders, etc., to be repaid by Local Bodies	500	581	1	11
(c) Fees for renewal of Licences to Private Mental Hospitals	276	276	10	0
(d) Expenses of Roads Department repayable out of Road Fund under Section 3 (4) (c) of the Roads Act, 1920	7,000	6,590	12	4
(e) Salaries of Officers acting temporarily as Local Government Commissioners and as Registrar to the General Nursing Council and proportion of salary of Pharmacist ...	3,167	2,757	9	0
	<u>£15,143</u>	<u>£14,948</u>	<u>5</u>	<u>3</u>

This Account includes a sum of £1,114, approximately, in respect of salaries of officers on loan to other Departments.

The Accounts of other Departments include a sum of £92, approximately, in respect of staff on loan to this Department.

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
9th December, 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.

GENERAL REGISTER OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE of the REGISTRAR-GENERAL of BIRTHS, etc. (7 & 8 Vict., c. 81, s. 54; 26 Vict., c. 11, s. 9; 26 & 27 Vict., c. 52, s. 11 and c. 90, s. 20; 42 & 43 Vict., c. 70; and 43 & 44 Vict., c. 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	14,981	14,630 14 11	350 5 1	—
B.—Travelling Expenses	360	281 17 6	78 2 6	—
C.—Superintendent and District Registrars	5,000	4,770 17 1	229 2 11	—
D.—Legal Expenses	10	—	10 0 0	—
E.—Incidental Expenses	107	101 6 3	5 13 9	—
<i>Deduct :—</i>	20,458	19,784 15 9	673 4 3	—
Anticipated Savings on various Subheads (See Supplementary Estimate) ...	550	—	550 0 0	—
GROSS TOTAL £	19,908	19,784 15 9	123 4 3	—
<i>Deduct :—</i>			Surplus of Gross Estimate over Expenditure. £123 4 3	
F.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £218 14 6	
Original £9,500			Total Surplus to be surrendered. £341 18 9	
Less Supplementary 3,850	5,650	5,868 14 6		
NET TOTAL :—				
Original £10,958				
Supplementary 3,300	14,258	13,916 1 3		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The saving is mainly the result of a reduction in the extra clerical staff consequent on the decrease in the volume of work in connection with the issue of Sealed Certified Copies.
- B.—The saving is due to the secondment of the Inspector as Commissioner of a local body as from 1st January, 1931, and the suspension of the work of inspection until the close of the financial year.
- C.—The savings under this Subhead were largely due to economies effected in the amounts paid to Registrars for travelling expenses.
- D.—Fees to Registrars for attendance as witnesses in prosecutions are not now paid by this Office, and the Subhead will not appear in future Votes.
- E.—Casual savings.
- F.—Owing to the great fall in emigration, due to new regulations promulgated in the United States restricting the number of immigrants, the issue of Sealed Certified Copies was much smaller than originally anticipated. It was not possible to estimate the receipts more closely when preparing the Supplementary Estimate.

The Account of the Department of Local Government and Public Health includes the sum of £811 9s. 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,
11th November, 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.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Due to vacancies in the Attendants' staff not being filled up; also to a reduction in the Bonus for the second half of the year.
- B.—Due to cost of rations being less than estimated.
- C. and D.—Amount unexpended.
- E.—Due to number of transfers being less than estimated.
- F.—Amount unexpended due to discharges being less than estimated.
- G., H. and I.—Amount unexpended.
- J.—Due to receipts from farm, and cost of rations to attendants being less than estimated.

APPROPRIATIONS IN AID.

				Estimated.	Realized.		
				£	£	s.	d.
Receipts from Attendants for rations	...	...	...	460	348	11	8
Receipts from Farm and Garden	...	...	...	595	418	0	0
Repayment from Government of Northern Ireland	...		...	—		11	6
				£1,055	£767	3	2

T. I. CONSIDINE,
Accounting Officer.

1st October, 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

NATIONAL HEALTH INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	75,209	69,257 14 1	5,951	5 11	—	—
AA.—Actuary ...	1,000	855 0 0	145	0 0	—	—
B.—Travelling Expenses ...	6,300	5,643 7 5	656	12 7	—	—
C.—Insurance Stamps ...	184	184 0 0	—	—	—	—
D.—Incidental Expenses ...	121	119 12 3	1	7 9	—	—
E.—Telegrams and Telephones	440	378 12 10	61	7 2	—	—
CONTRIBUTIONS, BENEFITS, &c., UNDER THE NATIONAL HEALTH INSURANCE ACTS, 1911 to 1929.						
I. Statutory Contributions.						
F.1.—Medical Benefits (Grants in Aid) ...	31,500	31,500 0 0	—	—	—	—
F.2.—Sickness, Disablement, Marriage, Maternity and Additional Benefits (Grants in Aid) Original ... £189,000 Supplementary 8,850	197,850	195,642 16 5	2,207	3 7	—	—
II. Special Grants.						
G.—District Medical Referees...	4,600	4,270 6 0	329	14 0	—	—
	£ 317,204	307,851 9 0	9,352	11 0	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate) ...	5,550	—	5,550 0 0	—
<i>GROSS TOTAL :—</i> <i>Original</i> ... £308,354 <i>Supplementary</i> 3,300	311,654	307,851 9 0	3,802 11 0	—
<i>Deduct :—</i> H.—Appropriations in Aid :— <i>Original</i> ... £4,849 <i>Less Supplementary</i> 606	Estimated. — 4,243	Realized. — 4,242 16 9	Surplus of Gross Estimate over Expenditure. £3,802 11 0 Deficiency of Appropriations in Aid realized. 3s. 3d.	
<i>NET TOTAL :—</i> <i>Original</i> ... £303,505 <i>Supplementary</i> 3,906	£ 307,411	303,608 12 3	Net Surplus to be surrendered. £3,802 7 9	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	320	954 8 10

- 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, to changes in personnel and reduction of staff, and to reduction in cost of living Bonus.
- AA.—The full amount estimated was not spent because the valuation of Approved Societies was not completed within the year, the balance falling to be completed in the year 1931-32 and paid for in that year.
- B.—Saving due to less travelling owing to vacancies on the outdoor staff.
- D.—Casual variation.
- E.—Expenditure not so great as anticipated.
- F2.—The original estimate was based on the benefit experience available at the date of preparation of the Estimates. The expenditure during the first half of the year showed a considerable increase over that expected, and it was found necessary to obtain a Supplementary Estimate. The expenditure in the second half of the year was not, however, as heavy as was expected.
- G.—Travelling expenses of Medical Referees and insured persons and other expenses not as great as anticipated.

Extra Receipts.						£	s.	d.
Recoupment of proportion of cost of administration of the Military Forces (International Arrangements) Insurance Fund for the year 1929...						523	0	2
Recoupment of cost of Pension Liability for the year 1929-30 in connection with General Practitioner Treatment Scheme for British ex-Service men						177	14	8
Expenses allowed to official witnesses (officers of the National Health Insurance Commission)						10	14	0
Cost of administration for 1930 of :—								
Exempt Persons Fund						60	1	6
Deposit Contributors Fund						167	18	2
Cost of administration from 1st January, 1931, to 31st March, 1931, of Exempt Persons Fund						15	0	4
Total ...						£954	8	10

This Account includes a sum of £117 5s. 9d. in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include the sum of £1,633 9s. 1d. salaries, etc., of officers on loan to this Department.

J. A. GLYNN,

Accounting Officer.

NATIONAL HEALTH INSURANCE COMMISSION,
23rd November, 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, 1931, 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 ...	12,150	12,150 0 0	—	—
D.—Grants to Public Infirmaryes ...	223	222 14 7	5 5	—
TOTAL ...£	12,528	12,527 14 7		—
Surplus to be surrendered		... £	5 5	

E. P. McCARRON,
Accounting Officer.

DEPARTMENT OF LOCAL GOVERNMENT
AND PUBLIC HEALTH,
9th December, 1931.

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, 1931, compared with the Sum Granted, for the Expenses of the OFFICE OF THE MINISTER FOR EDUCATION (including the Cost of Administration, Inspection, etc.).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION. Offices in Dublin.				
	£	£ s. d.	£ s. d.	£ s. d.
A. 1.—Salaries, Wages and Allowances ...	82,708	78,895 10 11	3,812 9 1	—
A. 2.—Travelling Expenses ...	190	181 8 1	8 11 11	—
A. 3.—Legal Expenses ...	130	—	130 0 0	—
A. 4.—Rent ...	166	165 8 6	11 6	—
A. 5.—Incidental Expenses ...	575	508 7 4	66 12 8	—
A. 6.—Telegrams and Telephones ...	515	553 1 4	—	38 1 4
INSPECTION, ORGANIZATION, ETC.				
B. 1.—Salaries ...	66,369	60,548 0 6	5,820 19 6	—
B. 2.—Travelling and Incidental Expenses ...	20,990	18,706 3 11	2,283 16 1	—
C.—PREPARATION OF IRISH VOCABULARIES.	400	94 6 0	305 14 0	—
Losses ...	—	660 10 7	—	660 10 7
GROSS TOTAL ...£	172,043	160,312 17 2	12,428 14 9	698 11 11
			Surplus of Gross Estimate over Expenditure. £11,730 2 10	
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. 2s. 7d.	
D.—Appropriations in Aid ...	65	65 2 7		
NET TOTAL ...£	171,978	160,247 14 7	Total Surplus to be surrendered. £11,730 5 5	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Savings due to vacancies on staff and to reduction in the cost of living Bonus.
- A.2.—Casual variation.
- A.3.—Charges under this head are now paid from the Contingency Fund.
- A.4.—Casual variation.
- A.5.—The cost of advertisements and other incidental expenses were less than anticipated.
- A.6.—The expenditure on telegrams and telephones was more than anticipated. Excess sanctioned by Department of Finance letter, S.60/13/31 of 17th June. 1931.
- B.1.—Saving due to vacancies on staff, and to the reduction in the cost of living figure.
- B.2.—Saving due to vacancies in the out-door staff, and to the appointment of officers with less expensive rates of travelling.

C.—It was not found necessary to arrange for meetings of this Committee as often as anticipated.

LOSSES.—Losses due to defalcations by an officer who acted as Cashier in the Accounts Branch of the Department. The total amount of the defalcations was £1,093 15s. 7d., of which £1 7s. 3d. is charged against the Vote for Technical Instruction, and £431 17s. 9d. against the Vote for Science and Art. The officer in question has been dismissed from the Service and he has been sentenced at the Dublin Circuit Court to 15 months imprisonment with hard labour. Salary amounting to £20 9s. 9d. due to the officer in respect of service up to the date of his dismissal has been withheld. Disciplinary action has been taken in the case of two of the senior officers of the Accounts Branch. Department of Finance minute, dated 27th October, 1931, S. 18/24/31.

APPROPRIATIONS IN AID.

	Estimated.	Realized.
	£	£ s. d.
Contribution from Registration Council Account in respect of Salary of Officer acting as Secretary to Council	65	65 0 0
Miscellaneous recoveries	—	2 7
	£65	£65 2 7

EXTRA REMUNERATION (exceeding £30).

From this Vote a Second Division Clerk and seven Clerical Officers received amounts varying from £33 6s. 0d. to £54 9s. 6d. in respect of overtime.

From this Vote two Shorthand Typists received £4 11s. 6d. and £5 12s. 0d. respectively for overtime, in addition to £30 15s. 0d. and £39 1s. 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 Science and Art a Senior Staff Officer received £71 10s. 0d., an Inspector of Secondary Schools received £76, a Divisional Inspector and three Inspectors of Primary Schools received £31 12s. 0d., £89 15s. 0d., £64 and £31 respectively under a scheme for assisting publications in Irish. In addition the Senior Staff Officer received £6 6s. 0d., and the Inspector of Secondary Schools received £4 4s. 0d. from the Vote for Wireless Broadcasting for radio lectures.

From the Vote for Secondary Education a General Inspector received £120 out of the scheme for the publication of text books in Irish, and for acting as examiners at Secondary School examinations, an Organizing Inspector of Drawing received £50 15s. 0d., two Inspectors for Technical Instruction received £32 2s. 6d. and £38 1s. 3d. respectively, and a Junior Inspector for Technical Instruction received £30 8s. 0d. In addition one of the Inspectors for Technical Instruction received £3 from the Vote for Technical Instruction for acting as examiner at the entrance examination of the Irish Training School of Domestic Economy, and the other Inspector received £5 8s. 9d. from the Vote for the Civil Service Commission for acting as examiner at Civil Service examinations.

From the Vote for Local Government and Public Health a Junior Executive Officer received a gratuity of £139 16s. 8d. for acting as temporary auditor during the period from 19th March, 1928, to 31st May, 1930.

This Account includes a sum of £170, approximately, being salary paid to officers on loan to other Departments.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
2nd November, 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, 1931, 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 OF TEACHERS.				
A.1.—Training Colleges under Private Management ...	57,465	58,341 9 11	—	876 9 11
A.2.—Prizes to ex-Students and Advances of Training College Fees ...	2,450	832 17 2	1,617 2 10	—
A.3.—Preparatory Colleges ...	39,949	33,361 7 7	6,587 12 5	—
A.4.—Pupil Teachers ...	6,700	4,905 5 3	1,794 14 9	—
B.—EXAMINATIONS ...	1,275	1,155 8 6	119 11 6	—
NATIONAL SCHOOLS.				
C.1.—Principals, Assistants, etc., in Ordinary and Model Schools and Teachers of Schools paid by Capitation :—				
Original	£3,422,590			
Supplementary	20,800			
	3,443,390	3,429,250 17 0	14,139 3 0	—
C.2.—Model Schools (Miscellaneous Expenses) ...	2,924	2,916 9 10	7 10 2	—
C.3.—Van and Boat Services ...	2,850	2,305 8 0	544 12 0	—
C.4.—Incidentals ...	167	44 14 4	122 5 8	—
C.5.—Free Grants of School Requisites ...	200	159 19 0	40 1 0	—
C.6.—Grant towards the cost of Heating, etc., of Schools and Cleansing of Out-Offices ...	14,400	16,517 6 3	—	2,117 6 3
C.7.—Equipment Grants, etc.	1,200	1,091 14 6	108 5 6	—
C.8.—Teachers' Residences ...	2,850	2,414 9 5	435 10 7	—
D.—SUPERANNUATION, Etc., OF TEACHERS (GRANTS IN AID) ...	69,776	69,776 0 0	—	—
£	3,645,596	3,623,073 6 9	25,516 9 5	2,993 16 2

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
<i>Deduct :—</i>				
Anticipated Savings on various Subheads (<i>See</i> Supplementary Estimate) ...	6,000	—	6,000 0 0	—
<i>GROSS TOTAL :—</i>				
<i>Original</i> ... £3,624,796				
<i>Supplementary</i> 14,800	£ 3,639,596	3,623,073 6 9	19,516 9 5	2,993 16 2
<i>Deduct :—</i>	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £16,522 13 3	
E.—Appropriations in Aid ...	7,680	8,344 9 2	Surplus of Appropriations in Aid realized. £664 9 2	
<i>NET TOTAL</i> ...			Total Surplus to be surrendered. £17,187 2 5	
<i>Original</i> ... £3,617,116				
<i>Supplementary</i> 14,800	£ 3,631,916	3,614,728 17 7		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—There was an increase during the year of the number of students resulting in an excess of £207 on the provision for Fixed Grants. The number of Diploma Bonuses falling to be paid within the year necessitated an excess expenditure of £696. Excess sanctioned by Department of Finance minute of 13th January, 1931, S. 60/33/30.

A.2.—The saving on this Subhead was due to the delay in completing the arrangements for the advance of Training College Fees to necessitous students.

A.3.—The saving was due to :—

- more favourable tenders for food supplies ;
- increased produce from the farms ;
- curtailment of the normal period of operation of some of the Colleges owing to delays in completion of buildings and transfers from one building to another ;
- full number of students not in residence ;
- delay in making certain appointments to the Teaching and Domestic Staffs.

A.4.—Savings due to :—

- 28 pupil teachers resigned ;
- only 135 appointments were made in 1930, as against 160 vacancies ;
- the average amount of the grant was lower than in previous years.

B.—Saving due partly to the reduced cost of travelling of Examination Superintendents ; also the expenses claimed by members of the Central Joint Committee (Primary Schools Certificate Examination) were less than anticipated.

C.1 and C.2.—Casual variation. The charge to C.1. includes a sum of £7 ls. 9d. being payment in respect of instruction in Mathematics in the School Year 1928/29. Department of Finance minute dated 22nd July, 1930, S.20/12/30.

C.3.—The number of Van and Boat services did not increase during the year to the extent anticipated.

C.4 and C.5.—Expenditure was estimated as closely as practicable.

C.6.—An unusually large number of claims in respect of arrears was received during the year. Excess sanctioned by Department of Finance minute dated 5th November, 1931, S. 60/33/30.

C.7.—The number of schools supplied with equipment sets for the teaching of Rural Science was not quite as large as expected.

C.8.—Saving due to cases in which the grant was withheld owing to non-fulfilment of the necessary conditions.

E.—There was a considerable falling off in the number of candidates presenting themselves for the Easter Examination. Further, under arrangements sanctioned after the Estimate was prepared, the bulk of the fees were appropriated in aid of the Vote for Secondary Education.

Receipts from the sale of live stock were much in excess of the estimate, as College requirements necessitated the displacement of existing stock by milch cows.

Miscellaneous receipts were much in excess of the estimate. An accurate forecast of this item, which consists mainly of adjustments of amounts overpaid in former years, is not practicable.

APPROPRIATIONS IN AID.

	Estimated.			Realized.		
	£	s.	d.	£	s.	d.
TRAINING COLLEGES:—						
Easter Examination Fees (Candidates) ...	450	0	0	67	0	0
Refund of Cost of Training ...	400	0	0	461	9	6
PREPARATORY COLLEGES:—						
Fees from Students ...	6,000	0	0	6,095	13	4
Book Fees from Students ...	260	0	0	313	10	10
Sale of live stock, farm produce, etc. ...	350	0	0	632	8	6
Miscellaneous ...	120	0	0	3	2	6
MISCELLANEOUS ...	100	0	0	771	4	6
	£7,680 0 0			£8,344 9 2		

NOTE.

The sum of £3 11s. 8d. was overpaid to a laboratory assistant at a Rural Science Course in the year 1928. It was not found possible to obtain a refund from the payee, who is not a civil servant. With the sanction of the Minister for Finance, one-half of the amount has been written off as irrecoverable and the balance has been recouped by an officer of the Department. Department of Finance minute E.49/1/31 of 23rd October, 1931.

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, 1929	...	103	6	7
Amount of fees received in respect of the year ended 31st December, 1930	... ..	1,119	13	7
		1,223	0	2
Paid to teachers in respect of the year ended 31st December, 1930	... ..	1,017	6	1
Surplus of fees in hands on 31st December, 1930	... ..	£205	14	1

EXTRA REMUNERATION (exceeding £30).

C.2.—The Medical Attendant, Central Model Schools, who received £40 under this Subhead, received, in addition, £300 as Assistant Medical Officer, Mountjoy Prison, from the Vote for Prisons.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
22nd October, 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 1930-31.

Amount of Stock and other Securities held in respect of the undermentioned Funds :—

	5 per cent. Second National Loan.	4½ per cent. Third National Loan.	Number of Savings Certificates (15s. 6d.)
	£ s. d.	£ s. d.	
Carlisle and Blake Fund (including late Corballis Fund)	—	2,390 0 0	130
Worship Fund	—	60 0 0	—
Killury or Nelan Fund	—	500 0 0	260
Reid Fund	—	9,542 1 5	630
Liss Fund*	151 4 4	—	—
	£151 4 4	£12,492 1 5	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, 1931, 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) ...	174,600	178,891 10 0	—		4,291 10 0	
A.2.—Laboratory Grants for Day Secondary Schools	14,200	15,157 10 0	—		957 10 0	
A.3.—Grant for Irish and Bilingual Schools ...	5,420	5,049 1 6	370 18 6		—	
A.4.—Bonus for Choirs and Orchestras ...	1,000	1,000 0 0	—		—	
B.—Incremental Salary Grant ...	143,500	137,984 17 8	5,515 2 4		—	
C.—Examinations ...	6,600	6,830 9 8	—		230 9 8	
D.—Scholarships ...	6,000	5,166 3 4	833 16 8		—	
E.—Grant towards Publication of Irish Text Books ...	4,000	1,861 15 4	2,138 4 8		—	
GROSS TOTAL	£ 355,320	351,941 7 6	8,858 2 2		5,479 9 8	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £3,378 12 6			
F.—Appropriations in Aid ...	36,390	36,906 5 7	Surplus of Appropriations in Aid realized. £516 5 7			
NET TOTAL	...£ 318,930	315,035 1 11	Total Surplus to be surrendered. £3,894 18 1			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	750	523 11 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—The increase in the number of pupils in attendance at Secondary Schools was greater than was expected, and in addition the proportion of senior pupils—on whom the higher grant of £10 is payable—was greater than in previous years. The excess expenditure was sanctioned by Department of Finance minute of 13th February, 1931, No. S.60/30/30.
- A.2.—The excess is due to a better enrolment in the classes generally than in the previous year, and also to a larger number of awards of increased grants on account of conspicuous merit. The additional expenditure was sanctioned by Department of Finance minute of 8th May, 1931, No. S. 60/30/30.
- A.3.—The number of eligible pupils, whilst greater than in the previous year, was less than was anticipated.
- B.—Owing to the numerous factors entering into the conditions governing the payment of the grant, it is difficult to estimate the expenditure under the Subhead. The increase in the number of teachers qualifying for payment was not as great as was expected, and a number of teachers with long service retired under the provisions of the Secondary Teachers' Superannuation Scheme.
- C.—Provision was made in the estimate for an increased number of candidates, but the increase was larger than anticipated. Excess sanctioned by Department of Finance minute of 14th November, 1930, S. 60/30/30.
- D.—The saving is due to certain students, to whom Scholarships had been awarded, relinquishing them or becoming ineligible to continue to hold them.
- E.—Owing to unavoidable delay in the appointment of additional Editorial Staff it was not found possible to make as much progress with the year's programme of work as had been anticipated.
- F.—The increase under this Subhead is due to—
- (1) the final repayment of advance of a loan, not due until the financial year 1931-32, was received in March, 1931.
 - (2) Increase in amount of examination fees as a result of an arrangement which was not in view when the estimates were being prepared, under which candidates for training as teachers in Primary Schools are now required to attend the Leaving Certificate Examination. Also the attendance at the Secondary School Examinations generally was greater than anticipated.

APPROPRIATIONS IN AID.

					Estimated.	Realized.
					£	£ s. d.
Repayment of Advances and Examination Fees of						
Students, etc.	...	...	...	...	1,000	1,515 10 9
Sum payable out of Local Taxation (Customs and						
Excise) Duties	...	...	...	...	35,390	35,390 14 10
					£36,390	£36,906 5 7

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

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
22nd October, 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, 1931,
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 ...	875	621 13 0	253 7 0	—
B.—Bonus of Staffs paid from Funds administered by Local Committees of Technical Instruction ...	58,000	54,445 4 9	3,554 15 3	—
C.—Grants to Local Committees of Technical Instruction ...	44,456	44,540 17 2	—	84 17 2
D.—Miscellaneous Technical Instruction Services				
Original ... £7,891				
Supplementary 1,700	9,591	8,885 2 0	705 18 0	—
E.—Annual Grants to Schools and Classes of Science and Technical Instruction ...	80,530	82,001 1 6	—	1,471 1 6
F.—Grants for Drawing and Manual Instruction in Miscellaneous Schools	360	313 5 7	46 14 5	—
G.—Grants to Day Trades Preparatory Schools...	6,000	5,588 7 8	411 12 4	—

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	800	796 7 3	3 12 9	—
Losses	—	1 7 3	—	1 7 3
GROSS TOTAL :—				
Original ... £198,912				
Supplementary 1,700				
£	200,612	197,193 6 2	4,975 19 9	1,557 5 11
Deduct :—	Estimated.	Realized.		
I.—Appropriations in Aid :—				
Original £31,685			Surplus of Gross Estimate over Expenditure.	
Supplementary 100			£3,418 13 10	
	31,785	31,942 8 4		
NET TOTAL :—			Surplus of Appropriations in Aid realized.	
Original ... £167,227			£157 8 4	
Supplementary 1,600			Total Surplus to be surrendered.	
£	168,827	165,250 17 10	£3,576 2 2	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to the fact that the number of scholarships awarded was comparatively small, and to unavoidable delay in commencing the courses.
- B.—Saving mainly due to the fall in the cost of living figure.
- C.—Casual variation. Excess sanctioned, Department of Finance minute of 4th November 1931, S. 60/14/31.
- D.—The expenditure on materials for Summer Courses and on food supplies for the Training Schools was lower than was anticipated. It was not possible to begin the Special Training Courses for which a Supplementary Vote was obtained until after the dates originally intended. There were also some casual savings.
- E.—Over £400 of the excess was due to the fact that owing to difficulties which arose in dealing with some claims that should normally have been paid in the previous financial year payment could not be made before the year 1930–31. The bulk of the remaining excess is due to the fact that the increase in the number of students attending certain courses was greater than anticipated, and to the holding of one course which was not anticipated when the Estimates were being prepared. (Excess sanctioned by Department of Finance minute of 4th November, 1931, S.60/14/31.
- F.—The grant for one school for which provision was made did not fall to be paid within the financial year, and the number of pupils in some of the schools was less than expected.

G.—The increase in the number of pupils was not as great as was anticipated when the Estimate was prepared.

H.—Casual variation.

LOSSES.—Due to defalcations by an officer of the Department. *See* Vote 45.

I.—The Technical School Examination fees realized £81 more than the estimate. The students at the Special Domestic Economy Course at Killarney all paid fees at the full rate while the estimate was based on the assumption that total or partial remission would be necessary in certain cases.

APPROPRIATIONS IN AID.				Estimated.	Realized.		
				£	£	s.	d.
Fees of Candidates for Examinations	...	...	...	500	581	0	6
Fees of Pupils at Irish Training School of Domestic Economy (£850) and at Killarney School of Housewifery (£150)	...	...	...	1,000	981	0	0
Fees payable by Students in Training	...	...	...	100	200	0	0
Receipts from Church Temporalities Fund	...	...	...	30,000	30,000	0	0
Receipts in respect of services of Commercial Teacher	...	...	...	175	175	0	0
Miscellaneous Receipts	...	...	...	10	5	7	10
				£31,785	£31,942	8	4

Extra Remuneration (exceeding £30).

From this Vote the Matron of the Irish Training School of Domestic Economy received £40 for conducting a Summer Course.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
2nd November, 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, 1931,
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.
INSTITUTIONS OF SCIENCE AND ART.	£	£ s. d.	£ s. d.	£ s. d.
A.1.—Salaries, Wages, and Allowances :—				
<i>Original</i> ... £26,071				
<i>Less Supplementary</i> ... 340				
	25,731	22,432 14 3	3,298 5 9	—
A.2.—Travelling Expenses ...	175	86 0 11	88 19 1	—
A.3.—Incidental Expenses ...	170	155 9 3	14 10 9	—
A.4.—Telegrams and Tele- phones ...	160	147 8 0	12 12 0	—
NATIONAL MUSEUM.				
A.5.—Purchase of Specimens (Grant in Aid) ...	1,000	1,000 0 0	—	—
A.6.—Fittings, Materials, etc.	200	122 17 6	77 2 6	—
NATIONAL LIBRARY.				
A.7.—Purchase of Books (Grant in Aid) ...	2,600	2,600 0 0	—	—
A.X.—Special Purchase of Irish Manuscripts ...	—	1,446 3 1	—	1,446 3 1
SCHOOL OF ART.				
A.8.—Accessories, Models, and Materials ...	380	364 0 7	15 19 5	—
A.9.—Scholarships, Prizes, etc.	335	308 3 4	26 16 8	—
TOTAL FOR INSTITU- TIONS OF SCIENCE AND ART ...£	30,751	28,662 16 11	3,534 6 2	1,446 3 1

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
B.1.—Publications in Irish (Grant in Aid) ...	8,000	8,000 0 0	—	—
B.2.—Production of Plays in Irish (Grant in Aid) ...	1,200	1,200 0 0	—	—
B.3.—Production of an English-Irish Dictionary— Original ... Nil. Supplementary £350	350	339 19 6	10 0 6	—
C.—Preparation of Records of Irish Speech (Grant in Aid) ...	500	500 0 0	—	—
D.—Aids to Arts and Crafts Exhibitions ...	110	108 1 1	1 18 11	—
Losses ...	—	431 17 9	—	431 17 9
GROSS TOTAL :—				
Original ... £40,901 Supplementary 10	40,911	39,242 15 3	3,546 5 7	1,878 0 10
			Surplus of Gross Estimate over Expenditure. £1,668 4 9	
Deduct :—	Estimated.	Realized.		
E.—Appropriations in Aid ...	570	492 0 7	Deficiency of Appropriations in Aid realized. £77 19 5	
NET TOTAL :—			Net Surplus to be surrendered. £1,590 5 4	
Original ... £40,331 Supplementary 10	40,341	38,750 14 8		

Estimated. Realized.

	£	£ s. d.
Extra Receipts payable to Exchequer ...	—	704 8 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.1.—Saving due to vacancies on staff and to fall in the cost of living figure.
- A.2.—The provision for the travelling of officers in the National Museum and School of Art was not required to the extent anticipated.
- A.3.—Owing to vacancies in the Attendant staff the expenditure on uniforms during the year was less than usual.
- A.4.—Casual variation.
- A.6.—The expenditure on materials was less than anticipated as certain members of the Museum workshops were engaged on re-arrangement and other work which required only a small quantity of materials.

A.X.—This Subhead was raised to meet the balance of the cost of certain manuscripts for the National Library in respect of which the provision in the Grant in Aid (Subhead A. 7) was not sufficient. Department of Finance authority S. 18/3/31 of 20th February, 1931.

A.8.—Casual variation.

A.9.—Saving due to the resignation during the year of one of the teachers-in-training at the School of Art.

B.3. and D.—Casual variation.

LOSSES.—Due to defalcations by an officer of the Department. *See* Vote 45.

E.—The number of pupils attending the School of Art was less than anticipated.

APPROPRIATIONS IN AID.

					Estimated.	Realized.
					£	£ s. d.
Fees for Tuition in School of Art	...	...	...	...	550	471 17 9
Sundry Receipts	...	...	...	...	20	20 2 10
					£570	£492 0 7

EXTRA RECEIPTS.—Amount received by the Stationery Office from sales of Publications in Irish (*See* Subhead B.1) £604 8s. 0d., and unexpended portion of Grant in Aid for year 1928-29 surrendered, £100.

EXTRA REMUNERATION (exceeding £30).

From this Vote an Assistant in the National Museum received £35 18s. 9d. for Sunday attendance and £7 16s. 0d. under the scheme for assisting the publication of works in Irish.

From the Vote for Technical Instruction the Head Master, School of Art, received £29 as examiner at Technical School Examinations. He also received £39 7s. 0d. from the Ministry of Education, Northern Ireland, for acting as examiner.

From the Vote for Secondary Education a teacher in the School of Art received £71 4s. 0d. for acting as examiner at Secondary School Examinations. He also received £48 8s. 0d. and £20 from the Vote for Technical Instruction for acting as examiner at Technical School Examinations and for conducting Summer Courses, respectively.

SEÓSAMH Ó NÉILL,

Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
2nd November, 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., 1930-31.

			Purchase of Specimens for National Museum	Purchase of Books for National Library	Publications in Irish
			£ s. d.	£ s. d.	£ s. d.
Balances on 1st April, 1930	...		1,018 14 11	75 1 2	1,869 3 6
Grants in Aid, 1930-31	...	...	1,000 0 0	2,600 0 0	8,000 0 0
			2,018 14 11	2,675 1 2	9,869 3 6
Expenditure, 1930-31	...	...	1,659 18 4	2,675 1 2	5,948 10 5
Balances on 31st March, 1931	...	£	358 16 7	—	3,920 13 1

STATEMENT OF SECURITIES held on 31st March, 1931, in connection
with SCIENCE AND ART ACCOUNT.

Fund for which held.	Securities.	Amount.
National Museum—Murphy Bequest Account	4½ per cent. Third National Loan 1950-70 ...	£ 7,450
	4 per cent. Funding Loan, 1960-1990	650
	TOTAL ...£	8,100

SEÓSAMH Ó NÉILL,
Accounting Officer.

REFORMATORY AND INDUSTRIAL SCHOOLS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Expenses of REFORMATORY AND INDUSTRIAL SCHOOLS, including PLACES OF DETENTION (8 Edw. 7, c. 67; No. 17 of 1926; and No. 24 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
MAINTENANCE GRANTS.				
A.—Maintenance of Youthful Offenders in Reformatories ...	2,749	2,382 13 4	366 6 8	—
B.—Maintenance in Industrial Schools ...	117,506	117,364 12 8	141 7 4	—
C.—Places of Detention ...	573	520 17 11	52 2 1	—
D.—Conveyance Expenses ...	99	32 9 1	66 10 11	—
E.—Parental Money—Collection Expenses ...	689	691 19 9	—	2 19 9
GROSS TOTAL ...£	121,616	120,992 12 9	626 7 0	2 19 9
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £623 7 3	
<i>Deduct :—</i>				
F.—Appropriations in Aid ...	4,400	4,138 13 5	Deficiency in Appropriations in Aid realized. £261 6 7	
NET TOTAL	£ 117,216	116,853 19 4	Net Surplus to be surrendered. £362 0 8	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—Expenditure under this Subhead cannot be accurately estimated.

B.—Casual variation.

and D.—Expenditure under these Subheads cannot be accurately estimated.

E.—Casual variation—excess approved by Department of Finance minute of 30th October, 1931, S. 60/13/31.

F.—The amount of parental moneys collected was less than anticipated.

EXTRA REMUNERATION (exceeding £30).

A Collector of parental moneys, Dublin, received a pension of £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.

SEÓSAMH Ó NÉILL,
Accounting Officer.

ROINN OIDEACHAIS,
(Department of Education),
22nd October, 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.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	2,662	2,606 18 8	55 1 4	—
B.—Purchase of Pictures (Grant in Aid) ...	1,000	1,000 0 0	—	—
C.—Travelling Expenses ...	150	146 10 11	3 9 1	—
D.—Incidental Expenses ...	325	242 11 0	82 9 0	—
TOTAL ...	£ 4,137	3,996 0 7		—
Surplus to be surrendered ... £			140 19 5	

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer ...	3	2 15 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

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

C. and D.—Cannot be accurately estimated.

THOMAS BODKIN,

Director and Accounting Officer.

NATIONAL GALLERY,
8th October, 1931.

GRANT IN AID ACCOUNT.

	£	s.	d.
Balance from 1929-30 ...	83	8	6
Grant in Aid, 1930-31 ...	1,000	0	0
	1,083	8	6
Expended, 1930-31 ...	837	17	3
Balance to 1931-32 ...	£245	11	3

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.

A G R I C U L T U R E .

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	118,224	112,992 2 0	5,231	18	0	—		
B.—Travelling Expenses ...	11,500	11,630 16 0	—			130	16	0
C.—Incidental Expenses ...	320	287 1 9	32	18	3	—		
D.—Telegrams and Telephones	1,350	1,474 17 8	—			124	17	8
RESEARCH WORK.								
E.1.—Technical and Advisory Work in Agriculture ...	6,415	5,954 1 7	460	18	5	—		
E.2.—Veterinary Research ...	2,599	1,904 5 5	694	14	7	—		
E.3.—Subscriptions, etc., to International and other Research Organizations	3,455	3,618 14 0	—			163	14	0
E.4.—Special Investigations, Inquiries and Reports ...	995	882 0 8	112	19	4	—		
AGRICULTURAL EDUCATION AND DEVELOPMENT.								
F.1.—Agricultural Schools and Farms ...	32,247	31,424 18 6	822	1	6	—		
F.2.—Grants to Private Agricultural Schools, etc. ...	12,042	11,691 2 10	350	17	2	—		
F.3.—Veterinary College ...	5,441	5,189 16 4	251	3	8	—		
F.4.—Scholarships in Agriculture, etc. ...	1,2 0	1,123 12 2	86	7	10	—		
F.5.—University College, Dublin: Faculty of General Agriculture ...	22,500	22,141 7 2	358	12	10	—		
F.6.—University College, Cork: Faculty of Dairy Science	40,500	25,330 14 3	15,169	5	9	—		
F.7.—Educational Tours for Agricultural Instructors	250	218 12 6	31	7	6	—		
G.1.—Improvement of Flax-Growing ...	1,184	1,141 11 7	42	8	5	—		

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 ...	29,689	24,268 6 6	5,420	13	6	—	—	—
G.3.—Improvement of Live Stock ...	9,475	7,550 6 8	1,924	13	4	—	—	—
H.1.—County Committees of Agriculture (General Grants) ...	47,235	47,135 0 0	100	0	0	—	—	—
H.2.—County Committees of Agriculture (Special Grants) ...	36,332	34,942 8 8	1,389	11	4	—	—	—
I.—Special Agricultural, etc., Schemes in Congested Districts ...	39,886	35,439 15 9	4,446	4	3	—	—	—
J.—National Stud ...	5	—	5	0	0	—	—	—
K.1.—Agricultural Societies and Shows ...	1,320	1,290 0 5	29	19	7	—	—	—
K.2.—Contribution to Irish Agricultural Organization Society (Grant in Aid) ...	8,500	8,500 0 0	—	—	—	—	—	—
L.—Botanic Gardens ...	9,205	8,987 6 3	217	13	9	—	—	—
M.1.—Miscellaneous Work ...	5,411	5,166 9 2	244	10	10	—	—	—
M.M.1.—Grant in respect of Additional Sugar Beet grown in the Cooley District (<i>Supplementary</i>)	880	819 17 7	60	2	5	—	—	—
M.2.—Fees for Reports on Agricultural Conditions ...	740	712 10 0	27	10	0	—	—	—
M.3.—Printing of Special Departmental Publications	1,280	1,121 10 9	158	9	3	—	—	—
M.4.—Loans for Agricultural Purposes ...	31,600	30,084 0 10	1,515	19	2	—	—	—
M.M.4.—Loans to Potato Growers (Cooley District) (<i>Supplementary</i>) ...	1,169	1,168 13 5	6	7	—	—	—	—
M.5.—Purchase of Creameries, etc.— Original ... £90,000 Supplementary ... 10,000	100,000	72,543 6 5	27,453	13	7	—	—	—
ADMINISTRATION OF ACTS AND STATUTORY ORDERS.								
N.1.—Diseases of Animals Acts	9,764	10,537 19 2	—	—	—	773	19	2
N.2.—Bovine Tuberculosis Order, 1926 ...	5,500	6,465 3 1	—	—	—	965	3	1

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
N.3.—Horse Breeding Act, 1918	275	95 2 4	179	17 8	—	—
N.4.—Live Stock Breeding Act, 1925 ...	3,870	3,725 15 3	144	4 9	—	—
O.1.—Agricultural Produce (Eggs) Act, 1924, etc. ...	7,462	6,237 7 1	1,224	12 11	—	—
O.2.—Dairy Produce Act, 1924, etc. ...	17,941	17,705 3 2	235	16 10	—	—
O.3.—Destructive Insects and Pests Acts, etc. ...	7,181	5,705 14 8	1,475	5 4	—	—
O.4.—Weeds and Seeds Act ...	1,125	1,113 4 2	11	15 10	—	—
O.5.—Sale of Food and Drugs Act, etc. ...	653	583 19 4	69	0 8	—	—
O.6.—Fertilisers and Feeding Stuffs Acts ...	10	7 6	9	12 6	—	—
O.7.—Agricultural Produce (Fresh Meat) Act, 1930 (Supplementary) ...	7,450	6,424 4 7	1,025	15 5	—	—
	£ 644,190	575,332 7 2	71,016	2 9	2,158	9 11
<i>Deduct :—</i> Anticipated Savings on various Subheads. (See Supplementary Estimate)	14,806	—	14,806	0 0	—	—
 GROSS TOTAL :— Original ... £624,691 Supplementary 4,693	 629,384	 575,332 7 2	 56,210	 2 9	 2,158	 9 11
 <i>Deduct :—</i> P.—Appropriations in Aid— Original ... £149,235 Supplementary 4,633	 Estimated. 153,918	 Realized. 152,883 9 9	 Surplus of Gross Estimate over Expenditure. £54,051 12 10 Deficiency of Appropriations in Aid realized. £1,034 10 3			
 NET TOTAL :— Original £475,456 Supplementary 10	 475,466	 422,448 17 5	 Net Surplus to be surrendered. £53,017 2 7			

Estimated. Realized.

Extra Receipts payable to Exchequer ... £ 35,000 £ 45,687 16 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to the fall in cost of living Bonus, to changes in staff caused by retirements, death, etc., and to vacancies.
- B.—As no provision was made under this Subhead for travelling expenses in connection with the Agricultural Produce (Fresh Meat) Act, 1930, Department of Finance authorized additional expenditure (Department of Finance letters F. 107/48/31 of 4th February, 1931 and S. 60/24/30 of 21st November, 1931).
- C.—Fewer uniforms were supplied to messengers than had been provided for. A small saving was effected on the provision for the purchase of papers, periodicals, etc.
- D.—Another Department located in South Block, Government Buildings, uses the central telephone service and shares the cost. This arrangement makes an accurate estimate of this Department's share of the cost of this service difficult. Expenditure on telephones was £162 18s. 4d. more than expected but this additional expenditure was partly offset by a saving of £38 0s. 8d. on telegrams. The net excess expenditure was approved in Department of Finance letter S. 60/24/30 of 27th November, 1931.
- E1.—A saving of £95 on salaries and wages was mainly due to the reduced cost of living Bonus and a vacancy for a Seed Analyst for part of the year. Travelling expenses showed a saving of £83, partly due to over-estimating the needs of the Veterinary Hygiene Division (provision now reduced) and partly to there being no necessity for the Head of the Seed Testing and Economic Botany Division to travel for the purpose of investigating failure of seeds, etc., this year. The saving on incidental expenses which amounted to £283 is attributed chiefly to the lower price of black oats and the fact that there was no wheat scheme in 1930-31.
- E2.—Provision was made for an Assistant Director for the whole year but a Research Officer was appointed at a lower salary and did not commence duty until towards the end of the year. Investigation work could not be carried on at the Veterinary College owing to assistance not being available.
- E3.—The net excess of £163 14s. 0d. was caused by the expenditure of £326 7s. 4d. additional in connection with the World's Poultry Congress (covering approval of the Department of Finance obtained, S. 75/14/26 of 5th January, 1931 and 19th August, 1931, and S. 60/24/30 of 21st November, 1931). The other principal variations were savings which were due to:—
- (a) no need arising for a payment out of the provision made for a representative on the permanent Committee of the International Institute of Agriculture,
 - (b) withholding temporarily the subscription to the Institut International du Froid,
 - (c) inability of a delegate to attend meeting of the International Dairying Federation and
 - (d) the fact that only part of the provision for contingencies was required this year.
- E4.—The dispute between the Irish Sugar Manufacturing Company and the beet-growers necessitated the abandonment of the sugar beet experiments proposed for the year 1931. A saving in connection with the supply of seed for the manurial trial plots 1930 was effected by an arrangement made with the Irish Sugar Manufacturing Company. The provision for travelling expenses was too high and has now been reduced.
- F1.—Expenditure at Athenry Agricultural Station exceeded the estimate mainly owing to the necessity for employing more casual labour and to additional purchases of seeds, manures and feeding stuffs. Contemplated purchases of pedigree stock for the dairy herd at Ballyhaise Agricultural Station were not made because suitable animals could not be procured. Nearly the whole of the provision for casual labour at the latter Station was saved as general farm, etc., improvements for which it is mainly utilized could not be undertaken.
- F2.—Expenditure on equipment and repairs was less than expected. Capitation Grants for the maintenance of pupils showed savings. This item is difficult to estimate for owing to the fluctuations in the number of pupils and in the number of County Scholarships. Savings were modified by additional expenditure due to certain grants being paid in a few cases for periods of more than a year.

- F3.—Savings on salaries were due to the death of the Registrar and to the fall in cost of living Bonus. The purchase of some apparatus was deferred.
- F4.—Eighteen scholarships allowances were provided for but there were only seventeen scholars for part of the year and sixteen for the remainder.
- F5.—The provision for permanent Research Assistants was not fully utilized in some branches as only temporary appointments were made and at lower salaries than those provided. The full provision for equipment and materials was not required.
- F6.—A saving of, approximately, £1,300 on the annual grant includes about £467 on the salaries of Assistant Teachers, £271 on heating, lighting, etc., £413 on the Creamery and £150 on sundries. The Creamery was not in full working order for the whole year. Further labour disputes delayed the completion of the building work and caused a reduction in the amount of capital expenditure.
- F7.—As the exact number who would travel could not be foreseen the estimate was as close as it could be made.
- G1.—The saving was mainly on travelling expenses. It is attributed to the smaller number of inspections necessary owing to the reduction in flax acreage.
- G2.—The principal savings were £4,183 on Grants to Cow Testing Associations and £1,170 on allowances to Supervisors. The financial results of the reorganization of these Associations could not be fully gauged when the estimate was made. The number of Associations recognised for grants and the number of Supervisors employed have been greatly reduced owing to the reorganization.
- G3.—Suitable stallions, stock bulls and stock pigs were not obtainable in the required numbers with consequent savings of £1,263, £349 and £183, respectively, on the sums provided. Fewer subsidies were granted for half-bred colts than had been provided for and the colts bought were smaller in number and lower in price than estimated (saving £265). The reduced provision made in 1930-31 for inspections of mare shows was not sufficient to cover the cost which exceeded the provision by £200.
- H1.—The £100 provided to meet balance of previous years' grants was not required during the year by the Committee of Agriculture to whom this sum is due.
- H2.—The full number of additional premiums for bulls was not availed of. Department of Finance placed a limit of £2,600 on expenditure out of the provision of £3,200 for premiums to boars (Department of Finance minute S. 91/2/28 of 10th June, 1930).
- I.—The saving was mainly due to the delay in appointing the additional staff provided for; the fall in cost of living Bonus; the fact that the full numbers of bull and boar premiums on offer were not taken up; and to expenditure on the purchase of fencing materials being less than expected. A sum of £3 1s. 0d. part compensation in respect of alleged inferior seed supplied in connection with demonstration plots was paid with the approval of Department of Finance (S. 90/10/30 of 23rd August, 1930). The saving was modified by the expenditure of £125 15s. 2d. additional on the purchase of rams. Covering approval is contained in Department of Finance letter S. 60/24/30 of 12th September, 1931.
- K1.—The chief saving occurred on the Department's Educational Exhibit. The general and varied nature of the expenditure on the exhibit makes a closer estimate difficult. Payment of an additional £18 to the Irish Goat Society was approved in Department of Finance letter S. 87/1/25 of 4th July, 1930.
- L.—A saving of £175 on salaries and wages was due chiefly to a vacancy for a Gatekeeper for part of the year, casual absences of men from work, and the reduced cost of living Bonus. The remainder of the saving was due to reduced expenditure on purchase of seeds, etc.
- M1.—The death of the Railway Rates Officer and the reduced cost of living Bonus account for a saving of £212. Owing to pressure of other work the required number of poultry fattening classes could not be arranged (saving £43). Travelling expenses were £66 less than expected. Department of Finance approved (S. 60/24/30 of 24th February, 1931 and 23rd October, 1931) of the expenditure of £246 over and above the £1,390 provided for Exhibits of Saorstát agricultural products.

- MM1.—Provision was made for an average yield of 11 tons of beet per acre but the actual average was 10.25 tons per acre.
- M2.—Some reports for which payment had been provided were not furnished.
- M3.—Leaflet requirements were less than expected and the cost of leaflets supplied was lower than estimated. The preparation of the new volume of the Irish Draught Horse Book was impracticable owing to pressure of other work. Stationery Office accounts for the Dairy Cattle Register were £74 more than was provided for this purpose.
- M4.—A sufficient number of suitable stallions could not be obtained at reasonable prices for loan applicants (saving £509). The falling off in the demand for loans for hand spraying machines continued this year (saving £203). The amount of advances for the purchase of agricultural implements could not be estimated any closer as the demand fluctuates (saving £741). No advance was made out of the provision of £100 for miscellaneous loans. Loans for the purchase of bulls exceed the estimate by £38.
- M5.—It was not found practicable to purchase certain Creameries.
- N1.—Outbreaks of swine fever were more numerous this year than anticipated. Department of Finance approved of the additional expenditure in their letters F.107/48/31 of 4th February, 1931 and S. 60/24/30 of 16th November, 1931.
- N2.—Expenditure by way of compensation for animals slaughtered fluctuates considerably and can only be roughly estimated at present. The excess expenditure was approved in Department of Finance letters F. 107/48/31 of 4th February, 1931 and S. 60/24/30 of 16th November, 1931.
- N3.—Referees were not employed to the extent anticipated as the number of appeals lodged was lower than expected.
- N4.—Savings on the remuneration and travelling expenses of Temporary Inspectors and Assistants resulted from a speeding up of the itineraries for the general inspections. Tattooing instruments cost less and the provision made for renewal of the stock of paste was not needed. The Consultative Council held only two of the three meetings allowed for. The large number of appeals lodged necessitated additional expenditure amounting to £226 17s. 9d. on fees and travelling expenses of the Referees.
- O1.—Inability of a Temporary Inspector to take up duty and the fall in cost of living Bonus caused a saving on salaries and wages. District inspections were curtailed and less travelling was done owing to the concentration of Inspectors at the ports for longer periods than usual. The rents of a number of inspection huts were saved owing to the delay in making the huts available for use. The pressure of other work prevented the organization of courses of instruction in testing, etc., of eggs. No meeting of the Advisory Committee was necessary. The more intensive inspections at the ports resulted in over-expenditure (about £17) on casual labour, etc.
- O2.—Four Temporary Inspectors who were not provided for were employed for part of the year with the approval of Department of Finance, but there were savings, accruing mainly from the fall in Bonus and the delay in appointing the Assistant Bacteriologist, sufficient to reduce the additional expenditure on salaries and wages to £426. Casual labour at the ports cost £59 more than was provided and rents of premises for inspections were slightly under-estimated. It was deemed inadvisable to hold the full number of surprise butter inspections owing to the scarcity of butter during the winter months. The reduction in the number of these inspections also accounts for some of the saving on travelling expenses. A revision of the terms of appointment of the standing Arbitrator effected a saving. No meeting of the Consultative Council was necessary. The texture of butter experiment could not be carried out as the season was not sufficiently warm.
- O3.—The principal savings were £880 on salaries and wages and £500 on travelling expenses. Delay in making four appointments for which provision had been made accounts for most of these savings. The provision for incidental expenses included £60 for the purchase of lead arsenate, but the account for this item did not come in course of payment this year.

O4.—Casual saving.

O5.—Travelling and incidental expenses were lower than expected.

O7.—Provision was made for recoupment of the salaries of local authority Veterinary Examiners for the period ended 28th February, 1931, but the claims of one Corporation for two months and of another for one month in that period did not come in course of payment. A vacancy for a whole-time Examiner on the Department's staff was not filled. The fees of part-time Examiners were less than estimated mainly owing to a falling off in trade at two registered premises. A proposed purchase of overall coats and rubber aprons for the Veterinary Examiners had to be deferred.

P.—APPROPRIATIONS IN AID.

	Corresponding Debit Subhead.	Estimated.	Realized.		
		£	£	s.	d.
Receipts from Seed Testing Fees, sale of pure line seed, etc.	E.1.	1,570	1,596	6	3
Receipts from sale of vaccines, grazing rents, etc., at Veterinary Research Laboratory	E.2.	450	528	6	2
World's Poultry Congress-Sale of Agricultural Produce, etc.	E.3.	700	235	7	0
Receipts from Students' fees, sale of livestock, farm produce, rents, etc., viz. :—	F.1.				
Albert Agricultural College ...		860	859	7	2
Athenry Agricultural Station ...		5,000	5,125	10	3
Ballyhaise Agricultural Station ...		4,300	4,366	15	9
Chantilly Stud Farm ...		250	101	10	0
Clonakilty Agricultural Station ...		3,500	3,615	16	8
Munster Institute		4,000	3,458	3	4
Receipts from Students, and other fees : Veterinary College	F.3.	800	1,116	8	3
Receipts from sale of produce of flax experimental plots	G.1.	30	23	4	2
Receipts from sale of Dairy bulls at reduced prices, fees for leasing of such bulls and registration fees ...	G.2.	1,775	1,615	9	4
Receipts from sale of half-bred colts, sale and leasing of bulls, etc.	G.3.	1,200	1,162	11	9
Receipts from sale of seeds, manure, livestock, etc.	I.	4,970	4,459	9	0
Receipts from sale of fencing materials including fencing loans	I.	1,100	807	4	6
Receipts from sale of Saorstát agricultural products at Exhibitions and Fairs ...	M.1. (D)	300	520	12	10
Repayments of Agricultural Loans (excluding fencing loans)	M.4.				
	Original ...	£32,000			
	Supplementary	813			
		32,813	33,157	1	0

	Corresponding Debit Subhead.	Estimated.	Realized.
		£	£ s. d.
Repayments of Loans advanced to Co-operative Creamery Societies ...	—	10,700	9,927 15 6
Horse Breeding Act, 1918—Receipts from Licences, etc. ...	N.3.	1,000	1,182 12 6
Live Stock Breeding Act, 1925—Receipts from Licences, etc. ...	N.4.		
Original ...	£3,080		
Supplementary ...	1,070		
		4,150	4,092 17 1
Agricultural Produce (Eggs) Act, 1924—Receipts from Fees, etc. ...	O.1.	7,500	7,325 4 10
Dairy Produce Act, 1924: Receipts from fees in respect of butter exported, etc.	O.2.	9,000	8,463 8 5
Receipts from fees for inspection of potatoes, etc. ...	O.3.	200	253 6 10
Agricultural Produce (Fresh Meat) Act: Receipts from Licences, etc. ...	O.7.		
Original ...	Nil.		
Supplementary ...	£2,800		
		2,800	2,871 1 5
Miscellaneous Receipts ...	—	500	1,367 19 6
Local Taxation (Customs and Excise Duties) Grant ...	—	40,650	40,650 0 0
Receipts from Church Temporalities Fund	—	10,000	10,000 0 0
Estate Duty Grant ...	—	4,000	4,000 0 0
Total:— Original ...	£149,235		
Supplementary ...	4,683		
		£153,918	£152,883 9 9

The sale of a larger number of animals than usual accounts for the increased receipts at the Veterinary Research Laboratory (Subhead E2.).

The anticipated receipts in connection with the World's Poultry Congress (Subhead E.3) were above the estimate, but were mostly received in the previous financial year.

Fluctuations in the number of animals sold off the Department's farms and in the prices received for same were mainly responsible for the small shortage of receipts (Subhead F.1).

The Veterinary College (Subhead F.3) arranged a special course in meat inspection for qualified Veterinary Surgeons from which receipts by way of fees accrued. The number of students was higher than estimated.

This estimate was reasonably close in view of the difficulty of accurately forecasting the number of cows which will be registered and whether the bulls purchased will be resold in the same financial year. (Subhead G.2).

Receipts from the sale of half-bred colts (Subhead G.3) were lower because the number of these animals available for sale was less than estimated.

The reduction in expenditure on demonstration plots resulted in a corresponding reduction in the proceeds of sale of seeds, manures, etc. (Subhead I.)

Sales of fencing materials (Subhead I) did not realize the amount estimated as less material was distributed under the scheme.

Exhibits of Saorstát Agricultural products (Subhead M.I (D)) were staged at more Shows, etc., than was originally proposed and the quantity of produce for sale after the shows was consequently greater.

Receipts from fees in respect of butter exported (Subhead O.2) decreased owing to the fall in exports.

The increase in amount of fees for inspection of potatoes (Subhead O.3) was due to increased shipments of ware potatoes.

Miscellaneous Receipts include £831 7s. 6d. in respect of services rendered during 1929-30 to the Condensed Milk Company of Ireland (1928) Ltd., by officers of the Department.

Repayments amounting to £63 11s. 9d. in respect of loans advanced to potato growers in Cooley district are also included. These repayments were not due until 1st April, 1931.

Extra Receipts payable to Exchequer. These consist of :—

(a) Receipts in connection with the disposal of creamery properties, viz. :—				£	s.	d.
For transferred creameries and milk supplies	...	...	...	18,812	10	3
Sales of Buildings and Machinery...	...	...	...	8,350	14	8
(b) Repayments of loans advanced to Agricultural Credit Societies, viz. :—						
Advances repaid	...	...	...	17,265	18	7
Interest	...	...	...	1,154	14	0
(c) Contribution from the Condensed Milk Company of Ireland (1928) Ltd., towards pension liability in respect of three officers of the Department				...	...	...
				103	18	6

EXTRA REMUNERATION (exceeding £30).

Two officers received allowances of £237 10s. 0d. and £111 13s. 8d. respectively from the Vote for the Tariff Commission for acting as Tariff Commissioners.

A Junior Executive Officer received £66 3s. 0d. fees from the Vote for Wireless Broadcasting.

Two Clerical Officers received £62 10s. 0d. and £37 10s. 0d., respectively, for acting alternately as Clerk in Waiting at their residences, and two others received £49 13s. 8d. and £33 5s. 2d. in overtime.

A messenger received £33 from the Department of Posts and Telegraphs as part-time Telephonist; and a part-time Ship Inspector received £59 2s. 5d. as Auxiliary Postman.

A part-time Ship Inspector received £95 from the Department of Industry and Commerce for clerical work.

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.

Three officers received allowances of £100, £56 5s. 0d. and £50, respectively, from the Condensed Milk Company of Ireland (1928) Limited for services rendered to the Company.

This Account includes £977 13s. 2d. salary, etc., in respect of eight officers loaned to other Departments. It also includes £968 6s. 9d. salary, etc., since recovered from the Condensed Milk Company of Ireland (1928) Limited, in respect of services rendered to the Company during the year by the Department's Officers.

The account of the Ordnance Survey Vote includes £17 16s. 1d. 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. d.
S. 91/3/30 ...	9th May, 1930	3	0 0
			Balance due in respect of a bull sold in Congested Districts on special reduced terms.
do. ...	29th July, 1930	10	0 0
S. 90/11/30 ...	30th August, 1930	2	9 0
			do. Sum due for oats sold by Ballyhaise Agricultural Station.
S. 90/21/27 ...	11th September, 1930	9	4 0
			Balance of interest due in respect of advance for the purchase of agricultural machinery.
S. 91/3/30 ...	17th October, 1930	3	0 0
			Balance due in respect of a bull sold in Congested Districts on special reduced terms.
do. ...	do.	5	12 0
S. 90/12/30 ...	24th October, 1930	140	17 9
			do. Balance due on a loan advanced for the purchase of a stallion.
S. 90/18/29 ...	18th December, 1930	12	6 9
			Fees due by five egg exporters under Section 9 (3) of the Agricultural Produce (Eggs) Act, 1924.
S. 91/4/31 ...	28th February, 1931	3	15 0
			Portion of licence fees in respect of five boars due under Live Stock Breeding Act.
S. 91/3/30 ...	23rd April, 1931	7	0
			Balance due in respect of a bull sold in Congested Districts on special reduced terms.
do. ...	do.	8	0 0
do. ...	do.	2	13 4
do. ...	do.	4	0 0
			do. Balance due for a boar sold.

F. J. MEYRICK,

Accounting Officer.

30th November, 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, 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, 1931, (capital amounts only.)

	£	s.	d.
For the purchase of Agricultural Implements, Repairs, etc., of Corn Mills	32,294	18	9
For the purchase of Bulls	32,032	4	11
For the purchase of Stallions	2,843	6	8
For the erection of Fencing	1,227	13	9
Sundry purchases of Bulls under Special Schemes for Congested Districts (maximum sum payable)	18,539	9	6
For the purchase of manures and fertilisers (Cooley District)	1,107	18	1
For Fruit Growing	45	12	0
Loans to Co-operative Creamery Societies	41,929	13	5
Loans to Agricultural Credit Societies	37,324	1	4
Transferred milk supplies and sales of creamery properties	87,260	0	0
Miscellaneous	205	0	0
	£254,809	17	8

(a) Reducible, if certain conditions are complied with, to £6,067 10s. 0d. This sum includes £650 which will be treated as Exchequer Extra Receipts.

(b) Repayments are treated as Exchequer Extra Receipts.

GENERAL CATTLE DISEASES FUND.

ACCOUNT of Receipts and Payments in respect of the General Cattle Diseases Fund in the Year ended
31st March, 1931.

RECEIPTS.	AMOUNT.			PAYMENTS.	AMOUNT.		
	£	s.	d.		£	s.	d.
Balance on 1st April, 1930	4				
	829	16	4				
Assessments on Local Authorities (57 & 58 Vict. c. 57, s. 71)	8	Recoupment to Local Authorities (57 & 58 Vict. c. 57, s. 72) ...	17,293	5	3
	15,742	5	8				
Proportion of Fines	0	Miscellaneous Expenses ...	...	...	11 6 11
				
Transfer from Oireachtas Vote 52, Subhead N.2 in respect of part compensation for slaughter of tuberculous cattle	6				
				
Miscellaneous Receipts	7	Balance on 31st March, 1931 ...	...	...	1,688 1 11
				
TOTAL	1	TOTAL ...	...	...	£18,992 14 1
				

FORESTRY.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for Salaries and Expenses in connection with FORESTRY (9 and 10 Geo. 5, c. 58 ; No. 16 of 1924 ; and No. 34 of 1928).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances ...	8,579	8,228 14 1	35 5 11	—
B.—Travelling Expenses ...	1,200	829 12 11	370 7 1	—
C.1.—Acquisition of Land (Grant in Aid) ...	10,000	10,000 0 0	—	—
C.2.—Cultural Operations, Maintenance, etc. ...	43,000	43,313 12 7	—	313 12 7
D.—Advances for Afforestation Purposes ...	500	100 11 0	399 9 0	—
E.—Forestry Education ...	150	133 3 8	16 16 4	—
F.—Agency and Advisory Services and Special Services	10	—	10 0 0	—
G.—Incidental Expenses ...	130	90 3 8	39 16 4	—
GG.—Losses ...	—	44 14 3	—	44 14 3
GROSS TOTAL ...£	63,569	62,740 12 2	1,186 14 8	358 6 10
			Surplus of Gross Estimate over Expenditure. £828 7 10	
<i>Deduct :—</i>				
	Estimated.	Realized.	Surplus of Appropriations in Aid realized.	
H.—Appropriations in Aid ...	3,600	6,388 2 4	£2,788 2 4	
			Total Surplus to be surrendered. £3,616 10 2	
NET TOTAL ...£	59,969	56,352 9 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Savings due to replacement of a Junior Executive Officer by an officer of the same grade, at the minimum of the scale, consequent on the promotion of the former; to a vacancy for an Inspector for part of the year; and to the fall in cost of living Bonus.

B.—Inspections under the Forestry Act, 1928, were not so numerous as was anticipated. Reduced provision is now made.

C.—The bulk of the ground available for planting this season required heavy clearing of scrub, etc., entailing abnormal expenditure on labour. The excess expenditure was approved in Department of Finance minute S. 60/21/31 of 24th November, 1931.

D.—The expenditure was over-estimated. Reduced provision is now made.

E.—Casual saving.

F.—A token provision.

G.—The saving was on advertising. The estimate for this item was as low as it could safely be made.

GG.—The Department prosecuted a forester for misappropriation of funds and non-stamping of Health Insurance cards. He was convicted and a sum of £147 was recovered but there were consequent losses amounting to £44 14s. 3d. in 1930-31, and £1 7s. 0d. in 1931-32 written off with the approval of Department of Finance (E. 62/11/27 of 23rd August, 1930 and 24th April, 1931).

H.—Appropriations in Aid.—Favourable opportunities arose during the year for some large sales of timber which had not been contemplated.

F. J. MEYRICK,
Accounting Officer.

30th November, 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.

FORESTRY—GRANT IN AID FUND FOR THE ACQUISITION OF LAND.

STATEMENT OF EXPENDITURE 1930-31.

				£	s.	d.
Balance on 1st April, 1930	...	...	...	5,153	17	4
Grant in Aid, 1930-31	...	...	...	10,000	0	0
				15,153	17	4
Expenditure, 1930-31	...	...	...	12,841	2	2
Balance on 31st March, 1931	...	...	...	£2,312	15	2

FISHERIES AND GAELTACHT SERVICES.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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, 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 ...	26,591	25,337 12 4	1,253	7 8	—	—
B.—Travelling Expenses ...	2,200	2,129 2 4	70	17 8	—	—
C.—Incidental Expenses ...	200	137 17 7	62	2 5	—	—
D.—Telegrams and Telephones	250	276 2 3	—	—	26	2 3
E.—Fishery Services :—						
<i>Original</i> ... £ 9,860						
<i>Supplementary</i> 44,260						
<i>Do.</i> ... 12,000						
	66,120	47,070 5 7	19,049	14 5	—	—
F.—Rural Industries ...	29,194	23,720 11 11	5,473	8 1	—	—
G.—Sea Fishery Protection Service ...	8,000	7,345 1 7	634	18 5	—	—
H.—Contribution to the International Council for the Study of the Sea	350	345 2 6	4	17 6	—	—
J.—Sea Fisheries Association of Saorstát Éireann (Grant in Aid and Advances) :—						
<i>Original</i> ... Nil						
<i>Supplementary</i> £3,300						
	3,300	1,770 0 0	1,530	0 0	—	—
	£ 136,205	108,151 16 1	28,079	6 2	26	2 3
Deduct :—						
Anticipated Savings on various Subheads (See Supplementary Estimate)	27,725	—	27,725	0 0	—	—
GROSS TOTAL :—						
<i>Original</i> ... £76,645						
<i>Supplementary</i> 31,835						
	£ 108,480	108,151 16 1	354	6 2	26	2 3
Deduct :—						
I.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
<i>Original</i> ... £29,375	—	—	£328 3 11			
<i>Supplementary</i> 44,250						
	£73,625					
Less Do.	35,875					
	37,750	38,123 5 9	Surplus of Appropriations in Aid realized.			
			£373 5 9			
NET TOTAL :—						
<i>Original</i> ... £47,270			Total Surplus to be surrendered.			
<i>Supplementary</i> 23,460			£701 9 8			
	£ 70,730	70,028 10 4				

	Estimated.	Realized.		
	£	£	s.	d.
Extra Receipts payable to Exchequer:—				
Receipts from Sea Fisheries Association in respect of pension liabilities	37	39	5	6
Compensation for Injury to S.S. "Muirchu" by a foreign trawler	—	28	10	0
Fines for Illegal Fishing and Sale of Seized Fishing Gear	—	15	16	0
Sale of Scrap Metal <i>ex</i> Meevagh Boatyard	—	17	12	6
Miscellaneous	—	1	5	0
	£37	£102	9	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due mainly to (a) provision for additional staff not being fully utilized and (b) fall in the cost of living Bonus.
- B.—Casual variation.
- C.—Expenditure on advertising of Fishery By-Laws and Inquiries was not as great as expected, having regard to the expenditure of previous years.
- D.—The expenditure was greater than anticipated owing to the Department's special activities in connection with the development of the kelp industry. Sanction for the excess has been given in Department of Finance minute S. 60/18/30 of 30adh Deire Fomhair, 1931.
- E.—Provision had been made to enable the Department to handle the whole kelp output of the country through its collective marketing scheme and allowance was made for a considerable expansion. The increase of output which was sought was not realized, due partly to the absence of storms in May, and the output reached about 3,600 tons only. Moreover, the Department handled only two-thirds of the output, as some of the kelp workers disposed of their kelp direct to former buyers and not through the agency of the Department. In consequence a large part of the provision was not required, and on the other side the sums brought to account under Appropriations in Aid are correspondingly less. As against the sum not required for these reasons there were excesses on other sections of the Subhead, the principal being—Loans for boats and gear (£1,700), against which *see* larger repayments under Appropriations in Aid and payment to Local Authorities under Section 13 of the Fisheries Act, 1925 (£1,000).
- F.—The expenditure on materials and plant for extensions of rural industries was less than provided for, owing to greater difficulty being experienced than anticipated in the opening of new centres. A sum of £2,000 provided for possible Industrial Loans was also not availed of.
- G.—Saving due to cost of overhaul of the Fishery Cruiser being less than anticipated. The cost of overhaul cannot be accurately determined until the boat has been opened up for inspection.
- H.—Casual variation.
- I.—Appropriations in Aid:—

	Estimated.	Realized.
	£	£
Local Taxation (Customs and Excise Duties) Grant ...	10,650	10,650
Repayment of Fishery Loans	3,000	6,503*
Miscellaneous Receipts from Schemes of Fishery Development, etc. (Subhead E.)	1,875	2,075†
Rural Industries: miscellaneous receipts, including repayments of Industrial Loans (Subhead F., ...	13,850	3,788‡
Receipts from marketing of kelp and carrageen moss. (See Subhead E—Fishery Services)	44,250	14,793§
Repayment of Salaries and Bonus of two officers seconded from the Department for service with the Sea Fisheries Association	300	314
	£73,925	£38,123

Less Deficiency in receipts from sales of:—

- (1) Kelp. (See Subhead E—Fishery Services)
- (2) Products of Rural Industries Classes. (See Subhead F—Rural Industries). See Supplementary Estimate

	36,175	—
NET TOTAL	£37,750	£38,123

*† It was anticipated that these services would have been taken over by the Sea Fisheries Association of Saorstát Éireann and the receipts by the Department were therefore larger than estimated.

‡ The change during the year of the marketing system of a number of the Industrial Centres consequent on the setting up of a Central Marketing Depot in Dublin resulted to a considerable extent in the suspension of sales while a higher standard of workmanship was being attained and necessitated the assembling of stocks at the Depot.

§ See explanation under Subhead E above.

J.—Owing to the fact that the Sea Fisheries Association did not come into being until comparatively late in the financial year, the expenditure incurred by that body did not necessitate payment of the full grant provided.

NOTES.

The total arrears outstanding in respect of fishery and industrial loans on 31adh Márta, 1931, were £139,273 18s. 3d.

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

Reference.	Date.	Amount. £ s. d.	
S. 27/28/28.	11adh Iúl, 1930.	398 15 0	Depreciation in value of nets in store.
S. 27/25/30.	11adh Mí na Samhna 1930.	15 0 0	Depreciation in value of salt in store.
S. 27/28/28.	6adh Mí na Samhna, 1930.	3 0 0	Depreciation in value of nets in store.
S. 28/22/30.	27adh Deire Fomhair, 1930.	10 18 9	Irrecoverable balance of Industrial Loan.
S. 29/17/30.	3adh Mí na Nodlag, 1930.	1 10 3	Do.
S. 27/21/31.	6adh Mí na Samhna, 1931	204 0 0	Book value of materials stolen by burglars from a Rural Industries Centre. The robbery was duly reported to Garda Síochána but efforts to trace the culprits were not successful.

Extra Remuneration (exceeding £30).

From the Sea Fisheries Association, an officer of this Department receives a payment at the rate of £100 a year inclusive.

A. Ó BROLCHÁIN,

Accounting Officer.

3 Kildare Place,
Dublin.

15adh Mí na Nodlag, 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.

LAND COMMISSION.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 and 41 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 ...	230,407	216,074 1 10	14,332 18 2		—	
B.—Travelling Expenses ...	32,000	28,000 7 3	3,999 12 9		—	
C.—Incidental Expenses ...	1,020	722 11 3	297 8 9		—	
D.—Office of Public Trustee	844	831 4 2	12 15 10		—	
E.—Solicitor's Branch, Salaries and Allowances ...	7,860	7,681 8 2	178 11 10		—	
F.—Solicitor's Branch, Incidental Expenses ...	6,400	4,834 13 0	1,565 7 0		—	
G1.—Gaeltacht Housing—Grants.	60,000	5,454 0 0	54,546 0 0		—	
G2.—Gaeltacht Housing—Salaries, etc. ...	5,000	3,956 10 11	1,043 9 1		—	
G3.—Gaeltacht Housing—Travelling Expenses ...	1,000	1,993 10 0	—		993 10 0	
H.—Contribution towards Charge for Excess Stock	134,500	134,500 0 0	—		—	
I.—Payments under Section 11 (7) of the Land Act, 1923 ...	26,600	26,255 7 9	344 12 3		—	
J.—Improvement of Estates, &c. ...	211,300	183,054 11 11	28,245 8 1		—	
K.—Advance to meet Deficiency of Income from Untenanted Land purchased under the Land Acts, 1923-29 ...	12,000	3,456 9 5	8,543 10 7		—	
L.—Payments under Sections 42 and 46, Land Act, 1927 ...	21,000	15,089 16 7	5,910 3 5		—	
M.—Telegrams and Telephones	630	613 1 3	16 18 9		—	
N.—Deficiencies on Realization by Government Departments of Land Bonds ...	1,000	345 18 8	654 1 4		—	
O.—Loss on Unoccupied Holdings ...	100	—	100 0 0		—	
Losses ...	—	41 13 9	—		41 13 9	
GROSS TOTAL ...£	751,661	632,905 5 11	119,790 17 10		1,035 3 9	
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £118,755 14 1			
P.—Appropriations in Aid ...	115,680	115,878 0 0	Surplus of Appropriations in Aid realized. £198 0 0			
NET TOTAL ...£	635,981	517,027 5 11	Total Surplus to be surrendered. £118,953 14 1			

					Estimated.	Realized.		
					£	£	s.	d.
Extra Receipts payable to Exchequer	—			22,066	16	0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving mainly due to retirements under Article 10 (£6,576), other retirements and deaths (£5,797), fall in cost of living Bonus (£2,887), offset to a much smaller extent by new appointments and overtime.
- B.—The saving is largely due to the reduced amount of work done under Subhead J. for the reasons stated against that Subhead.
- C.—Saving due to smaller number of statutory advertisements than provided for and reduced miscellaneous expenses.
- D.—Casual saving.
- E.—Saving due to temporary vacancies due to a death and a retirement during year and to fall in the cost of living Bonus.
- F.—Saving due to a less number than the normal of Court proceedings during the year.
- G1.—The difficulties in bringing the Housing (Gaeltacht) Act into effective operation and the length of time required to enable applicants to advance their building operations to the point of enabling grants to be paid were greater than anticipated.
- G2.—Some difficulty was experienced at the outset in obtaining sufficient qualified Irish-speaking staff.
- G3.—The number of journeys necessary to effect a sufficiently rapid operation of the Housing Act in the scattered Gaeltacht areas has been found to be much above the number contemplated in the provisional sum estimated. Excess sanctioned by Department of Finance minute No. S. 60/17/31 of 20th October, 1931.
- I.—Casual saving.
- J.—Saving due largely to a reduction in the extent of the works which it was practicable to carry out in consequence of the diversion of staff to Relief Schemes and to the operations under the Housing (Gaeltacht) Act.
- K.—The receipts for income from untenanted land in the financial year were £170,990 6s. 9d., and the expenditure £174,446 16s. 2d. The charge on the Subhead represents the excess of expenditure over receipts in the year which it is difficult to forecast with accuracy and which was less than anticipated.
- L.—Saving due to the settlement of five Co-operative Farming Societies (Land Bank cases) under Section 46 not having been effected within the year as anticipated at the date of preparation of the Estimate.
- M.—Casual saving.
- N.—Owing to appreciation in market price of Land Bonds during year the expenditure was less than anticipated.
- O.—No accounts of Unoccupied Holdings were closed at a loss during the year.
- LOSSES.—Special Subhead authorized by the Minister for Finance to meet loss incurred through the defalcation of a Surveyor of Improvement Works who was prosecuted and convicted. The gross amount involved was £291 13s. 9d., of which £250 was recovered from an Insurance Company on a Fidelity Guarantee making the net loss written off £41 13s. 9d. This loss is offset by the withholding of £35 3s. 5d., balance of salary due to the Surveyor to date of dismissal. Charge sanctioned by Department of Finance minute E. 33/4/30 dated 20th March, 1931.

P.—Appropriations in Aid :—

	Estimated	Realized.
	£	£
Contribution for Cost of Management of Church Property Branch	4,900	4,900
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	4,313
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...	1,480	1,285
Repayment of (late) Congested Districts Board's loans	1,550	1,588
Deductions from Payment in lieu of Rent towards Cost of Collection, Section 20 (4) Land Act, 1923.	4,000	3,799
Excess Annuities (Section 7 (2) and (3) Land Bond Act, 1925.)	17,000	17,635
Miscellaneous	2,000	1,108
	<u>£115,680</u>	<u>£115,878</u>

Extra receipts payable to Exchequer :—

	Realized.		
	£	s.	d.
Interest earned on the balances of "Compounded Arrears" and "Payment in lieu of Rent," pending payment	1,707	18	2
Recoupment of balance 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.	333	4	4
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"	25	13	6
Repayment to Exchequer on account of Advance of £200,000 made in February, 1925, to finance Payments in lieu of Rent	20,000	0	0
	<u>£22,066</u>	<u>16</u>	<u>0</u>

NOTE.

A loss of £7 13s. 7d., was incurred during the years 1923-24 to 1929-30 by overpayment of salary (due to a miscalculation) to a female Writing Assistant who has resigned the Service. The amount is deemed irrecoverable and has been written-off by Department of Finance authority E. 32/2/31 dated 31st October, 1931.

EXTRA REMUNERATION (exceeding £30).

This Account includes payments for overtime amounting to £452 1s. 2d. made to twelve officers of the Land Commission for work in connection with the Land Act, 1931.

From the Votes for Science and Art and Secondary Education a Clerical Officer of this Department received £218 9s. 0d., and £5 5s. 0d., respectively, as a part-time teacher in School of Art, etc.

This Account includes a sum of £202 5s. 6d., in respect of salary of an officer on loan to the Department of Justice (Land Registry).

The Accounts of other Departments include sums totalling £3,233 0s. 1d., in respect of salaries of officers on loan to this Department.

A. Ó BROLCHÁIN,

Accounting Officer.

IRISH LAND COMMISSION,
13th November, 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.

INDUSTRY AND COMMERCE.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR INDUSTRY AND COMMERCE, including the RATES ADVISORY COMMITTEE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
ADMINISTRATION.						
A.—Salaries, Wages and Allowances	100,558	95,372 5 10	5,185 14	2	—	—
B.—Travelling Expenses ...	2,600	2,288 19 2	311 0	10	—	—
C.—Incidental Expenses ...	500	368 18 10	131 1	2	—	—
C.C.—Legal Costs and Liquidation Expenses in connection with Guarantees under the Trade Loans (Guarantee) Acts, 1924 to 1930 :—						
Original ... Nil						
Supplementary ... £383	383	382 15 6	4	6	—	—
D.—Telegrams and Telephones ...	1,100	1,063 16 9	36 3	3	—	—
E.—Fees to Certifying Surgeons, etc.	10	3 8 0	6 12	0	—	—
F.—Fees and Expenses of Medical Referees	350	331 1 0	18 19	0	—	—
G.—Subscriptions, etc., to International Organizations, Special Services, Inquiries, etc.	200	188 6 10	11 13	2	—	—
INTERNATIONAL LABOUR ORGANIZATION.						
H.I.—Grant in Aid of the Expenses of the International Labour Organization (League of Nations) ...	3,402	3,368 2 10	33 17	2	—	—
H.2.—Travelling and Incidental Expenses	400	351 18 10	48 1	2	—	—
H.H.—Gift from Saorstát Éireann to International Labour Office at Geneva (<i>Revote</i>)...	450	450 0 0	—	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
J.—Official Handbook for Saorstát Éireann :—				
<i>Original</i> ... Nil				
<i>Supplementary</i> ... £250	250	49 10 4	200 9 8	—
	£ 110,203	104,219 3 11	5,983 16 1	—
<i>Deduct :—</i>				
Anticipated Savings on various Subheads. (See Supplementary Estimates) ...	613	—	613 0 0	—
GROSS TOTAL :—				
<i>Original</i> ... £109,570				
<i>Supplementary</i> ... 10				
<i>Do.</i> ... 10	£ 109,590	104,219 3 11	5,370 16 1	—
	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure, £5,370 16 1	
<i>Deduct :—</i>	3,070	3,997 14 2	Surplus of Appropriations in Aid realized. £927 14 2	
I.—Appropriations in Aid			Total Surplus to be surrendered. £6,298 10 3	
NET TOTAL :—				
<i>Original</i> ... £106,500				
<i>Supplementary</i> ... 10				
<i>Do.</i> ... 10	£ 106,520	100,221 9 9		

	Estimated.	Realized
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees received by Registrar of Friendly Societies ...	100	99 8 7
Recovery from Shannon Power Development Fund, etc., of Pension Liability, etc., of officers on loan	—	396 18 2
Recovery of the Pension Liability of officers of the Gas and Weights and Measures Section ...	—	85 16 4
	£100	£582 3 1

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus and to vacancies in staff, modified by a payment of £500 in respect of an allowance in connection with the Census of Population, 1926.
- B.—The amount of travelling was less than was anticipated.
- C.—Anticipated purchases of apparatus for testing Weights and Measures did not take place. There was also a saving due to minor economies on other items.
- D.—A telephone installation was rendered unnecessary by the centralisation of an outhoused branch.
- E. and F.—No more exact estimate was possible.
- G.—The subscription to the International Commission for Air Navigation was less than was anticipated.

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

H.2.—The number of delegates was less than was estimated for. In the case of one delegate the time occupied also was shortened.

J.—The estimated commitments to 31st March, 1931, did not come in course of payment within the financial year.

	Estimated.		Realized.		
	£		£	s.	d.
I.—Appropriations in Aid :—					
(a) 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	1,535		1,735	14	8
(b) Fees payable under Section 5 of the Trade Loans (Guarantee) Act, 1924	10		14	6	1
(c) Repayment by Shannon Power Development Fund on account of salaries, etc., of officers on loan ...	1,350		2,138	6	8
(d) Miscellaneous Receipts, including Law Costs recovered, Charges for Statistical Information, etc.	175		109	6	9
	<u>£3,070</u>		<u>£3,997</u>	<u>14</u>	<u>2</u>

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

(c) Officers were on loan to the Shannon Office for a longer period than was anticipated.

(d) This item includes Fees amounting to £35 14s. 0d. under the Air Navigation (General) Regulations, 1930 (No. 26 of 1930).

EXTRA REMUNERATION (exceeding £30).

From this Vote a Clerical Officer received an allowance of £45 inclusive for special duties.

From the Vote for Commissions and Special Inquiries a Higher Executive Officer received a gratuity of £40 for acting as Secretary to the Ports and Harbours Tribunal, and a Junior Executive Officer received a gratuity of £50 for acting as Secretary to the Bankruptcy Laws Committee.

NOTES.

Subhead C. of this Vote includes expenditure amounting to £34 1s. 3d. on the purchase of a copy of the cinematograph film "Ireland," sanctioned by Department of Finance memorandum S. 200/20/26, dated 11th October, 1930.

This Account includes the sum of approximately £230 in respect of salaries, etc., of staff on loan to other Departments.

The Account of another Department includes the sum of approximately £141 in respect of the salary, etc., of an officer on loan to this Department.

GLENNAVY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
17th December, 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.

RAILWAYS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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	47,288	47,288 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 ...	18,067	18,066 18 6	1 6	—
D.—Payments in respect of Acquisition of Land for Colliery Railways	100	17 15 6	82 4 6	—
E.—Payments in respect of Steamer Services	1,500	881 4 3	618 15 9	—
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 ... £7,750	7,750	7,750 0 0	—	—
GROSS TOTAL—				
Original ... £67,755				
Supplementary ... 7,750	75,505	74,803 18 3	701 1 9	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure. £701 1 9	
F.—Appropriations in Aid	26,702	26,702 0 0		
NET TOTAL—			Surplus to be surrendered. £701 1 9	
Original ... £41,053				
Supplementary ... 7,750	48,803	48,101 18 3		
Extra Receipts payable to Exchequer :—			Estimated. £	Realized. £ s. d.
Interest on Advances made to the Dublin and South Eastern Railway Co. for redemption of Lloyds' Bonds			9,149 0 0	9,149 8 0
Rental payable by the Great Southern Railways Company under agreement for absorption of the Colliery Railways			—	5 2 0
			£9,149 0 0	£9,154 10 0

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- D.—Saving represents provision made in respect of claims in connection with which title has not yet been proved.
- E.—Saving due to (a) the improved position of the Company running the Galway-Aran Steamer Service consequent on the establishment of a tender service in connection with calls of transatlantic liners at Galway, and (b) the non-presentation of Payable Orders issued in December, 1930, and March, 1931. It is understood that the payees in question propose to protest against the amounts as inadequate. The saving was modified by an increase of £381 4s. 3d. on the amount provided for making good the deficit in working the Sligo and Belmullet Steamer Service.

GLENNAVY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
20th October, 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.

RAILWAY TRIBUNAL.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and other Expenses of the RAILWAY TRIBUNAL constituted under the Railways Act, 1924. (No. 29 of 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 ...	6,839	6,713 4 4	125 15 8	—
B.—Travelling and Incidental Expenses ...	210	22 19 2	187 0 10	—
TOTAL	£ 7,049	6,736 3 6		—
Surplus to be surrendered ...		£	312 16 6	
			Estimated.	Realized.
			£	£ s. d.

Extra Receipts payable to Exchequer:—

Payment by the Amalgamated Company under Section 15 (4) of the Railways Act, 1924 ...	3,600	3,452 11 9
Railway Tribunal Fees (Cash) ...	30	—
Sale of copies of Proceedings of Tribunal ...	5	—
	£3,635	£3,452 11 9

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus and 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) where it was necessary to advertise or report proceedings of the Tribunal, the cost was borne by the parties concerned.

GLENNAVY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
20th October, 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.

MARINE SERVICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	6,245	6,149 6 6	95 13 6	—
B.—Travelling Expenses ...	320	192 12 11	127 7 1	—
C.—Incidental Expenses ...	90	41 7 0	48 13 0	—
D.—Inquiries into Shipping Casualties ...	10	—	10 0 0	—
E.—Telegrams and Telephones ...	85	83 12 9	1 7 3	—
F.—Services in connection with Wrecks and Salvage ...	100	222 13 8	—	122 13 8
G.—Relief of Distressed Seamen ...	50	44 14 2	5 5 10	—
COAST LIFE SAVING SERVICE.				
H.1.—Salaries, etc. ...	3,128	3,170 18 4	—	42 18 4
H.2.—Travelling Expenses ...	600	598 5 4	1 14 8	—
H.3.—Coast Communication Telephone Service ...	800	806 19 8	—	6 19 8
H.4.—Incidental Expenses ...	172	164 16 6	7 3 6	—
GROSS TOTAL ...£	11,600	11,475 6 10	297 4 10	172 11 8
Deduct :—			Surplus of Gross Estimate over Expenditure. £124 13 2	
J.—Appropriations in Aid :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £239 15 11	
Original ... £4,750	—	—	Total Surplus to be surrendered.	
Less Supplementary 1,000	3,750	3,989 15 11	£364 9 1	
NET TOTAL :—				
Original ... £6,850				
Supplementary 1,000				
£	7,850	7,485 10 11		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to (1) fall in cost of living Bonus, (2) expenditure on extra technical assistance being less than was anticipated.
- B.—Saving due to the amount of travelling being less than was anticipated.
- C.—Anticipated purchases of scientific apparatus were not made.
- D.—No inquiries were necessary.
- E.—No more exact estimate was possible.
- F. and G.—These estimates are necessarily of a conjectural nature. The excess on Subhead F. was sanctioned by Department of Finance memorandum S. 60/25/30, dated 20th April, 1931.
- H.1.—This Subhead includes payments made in respect of coast watching during bad weather. It is not possible to forecast exactly this expenditure, which was particularly heavy in the year. Excess sanctioned by Department of Finance memorandum S. 60/25/30, dated 20th April, 1931.
- H.2.—No more exact estimate was possible.
- H.3.—The excess on this Subhead was caused by the increased cost of the rental of telephone service between Gyleen Coast Life Saving Station and Poor Head Fog Signal Station. Sanctioned by Department of Finance memorandum S. 60/25/30, dated 20th April, 1931.
- H.4.—No more exact estimate was possible.
- J.—Owing to the reduction in the number of trans-Atlantic liners calling at Cobh with a consequent reduction in the fees for surveys, inspection of ships, medical inspection of crews, passengers and stores, etc., a Supplementary Estimate of £1,000 was found necessary to cover the anticipated deficiency in Appropriations in Aid. The actual amount realized, however, exceeded the revised estimate in respect of receipts from the sale of articles salvaged and other minor items.

The amount realized, £3,989 15s. 11d., is made up as follows:—

	£	s.	d.	£	s.	d.
(a) Fees for Surveys, etc.	1,563	18	4			
Fees for Examination of Masters and Mates, Engineers, etc.	137	8	0			
Fees for Medical Inspection of Emigrant Ships	623	0	0			
Contribution from Commissioners of Irish Lights in respect of services of Senior Engineer Surveyor and Ship Surveyor ...	600	0	0	2,924	6	4
(b) Miscellaneous Receipts:—						
Mercantile Marine Office fees (overtime charges included)	766	3	2			
Wreck and Salvage:—						
(1) Sale of articles salvaged	237	5	9			
(2) Deposition Fees and Commission	14	11	0			
Rent of Foreshores	32	7	8			
Miscellaneous	15	2	0			
				1,065	9	7
Total				£3,989	15	11

DEPARTMENT OF INDUSTRY
AND COMMERCE,

30th November, 1931.

GLENNAVY,
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.

SEoirse MAG CRAITH,
Comptroller and Auditor-General.

UNEMPLOYMENT INSURANCE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses in connection with UNEMPLOYMENT INSURANCE and EMPLOYMENT EXCHANGES, including Contributions to the Unemployment Fund.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.		
A.—Salaries, Wages, and Allowances ...	87,756	86,090 11 2	1,665 8 10	—		
B.—Travelling Expenses ...	900	809 9 1	90 10 11	—		
C.—Incidental Expenses ...	1,600	1,072 0 4	527 19 8	—		
D.—Telegrams and Telephones	950	826 0 0	124 0 0	—		
E.—Umpire and Courts of Referees, Salaries, etc.	1,150	1,077 8 0	72 12 0	—		
F.—Umpire and Courts of Referees, Travelling, etc. ...	175	162 4 11	12 15 1	—		
G.—Contributions to the Unemployment Fund and to Special Schemes ...	260,000	252,808 0 10	7,191 19 2	—		
H.—Payments to Associations	300	272 12 9	27 7 3	—		
I.—Advances to Workpeople for Fares ...	100	43 5 11	56 14 1	—		
II.—Losses and Compensation	—	2 0 11	—	2 0 11		
GROSS TOTAL	£ 352,931	343,163 13 11	9,769 7 0	2 0 11		
			Surplus of Gross Estimate over Expenditure. £9,767 6 1			
Deduct :—	Estimated.	Realized.	Surplus of Appropriations in Aid realized. £6,267 11 2			
J.—Appropriations in Aid ...	124,115	130,382 11 2				
NET TOTAL ...	£ 228,816	212,781 2 9	Total Surplus to be surrendered. £16,034 17 3			
			Estimated.	Realized.		
			£ s. d.	£ s. d.		
Extra Receipts payable to Exchequer ...			—	31 7 10		

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to fall in cost of living Bonus and to vacancies in staff remaining unfilled during portion of year.
- B.—Saving due to the inspection and supervision of Local Offices requiring less travelling than was anticipated.
- C.—The reprint of Unemployment Insurance stamps originally provided for was postponed.
- D.—Saving due to economy in the use of these services.
- E. and F.—These items depend on the number of cases referred to the Courts. No more exact estimate was possible.
- G.—This figure varies with the contribution income of the Unemployment Fund which cannot be exactly forecasted. The saving in the present year follows on the reduction in the rate of contribution under the Unemployment Insurance Act, 1930.
- H.—This figure depends on the amount of Unemployment Benefit paid through Associations and no more exact estimate was possible.
- I.—The estimate in this case is necessarily of a conjectural nature.
- II.—Losses :—
Cash shortages at Local Offices not exceeding £2 in any one case, and not involving suspicion of fraud or culpable negligence of officers of the Department.

J.—Appropriations in Aid :—

	Estimated.	Realized.
	£	£ s. d.
(a) Amount 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 and Section 3 of the Unemployment Insurance Act, 1930 ...	124,000	130,117 2 8
(b) Repayment of sums advanced to Workpeople ...	100	44 17 7
(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	30 2 0
(d) Repayment from Shannon Power Development Fund on account of salary, etc., of an officer on loan	—	190 8 11
	£124,115	£130,382 11 2

- (a) Surplus follows on the increase in the amount allocated for this purpose under Section 3 of the Unemployment Insurance Act, 1930.
- (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) The loan continued for longer than was anticipated.

Extra Receipts payable to Exchequer.—This sum represents repayment by the Shannon Power Development Fund in respect of the pension rights of officers on loan.

EXTRA REMUNERATION (exceeding £30).

One Higher Executive Officer attached to the Claims and Record Office received for special duties a temporary and non-pensionable allowance of £50 per annum plus Bonus.

NOTES.

This Account includes a sum of approximately £1,021 in respect of salaries, etc., of staff on loan to other Departments.

The Accounts of other Departments include a sum of approximately £588 in respect of salaries, etc., of staff on loan to this Department.

GLENNAVY,

Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
30th November, 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.

INDUSTRIAL AND COMMERCIAL PROPERTY

REGISTRATION OFFICE.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the INDUSTRIAL AND COMMERCIAL PROPERTY REGISTRATION OFFICE (No. 16 of 1927 and No.13 of 1929).

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.			More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, and Allowances	21,714	21,359 13 7	354 6 5	—	—	—
B.—Travelling and Incidental Expenses	125	107 3 0	17 17 0	—	—	—
C.—Expenses in connection with the Register of Patent Agents (No. 16 of 1927, Sections 62 and 63) ...	20	—	20 0 0	—	—	—
D.—Expenses in connection with International Organizations	315	245 16 10	69 3 2	—	—	—
TOTAL	£ 22,174	21,712 13 5				—
Surplus to be surrendered			£	1 6 7		

				Estimated.	Realized.
				£	£ s. d.
Extra Receipts payable to Exchequer :—					
Fees {	Patents ... ..	...	...	28,600	29,681 0 3
	Trade Marks and Designs ... ..	...	...	5,850	7,104 18 0
	Miscellaneous Receipts ... ..	...	...	550	683 8 7
Total ...				£35,000	£37,469 6 10

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving due to variations in staff and to fall in cost of living Bonus.
- B.—Expenditure on uniforms and on minor miscellaneous items was less than was anticipated.
- C.—The examination for which provision was made was not held.
- D.—Subscriptions depend on the expenses of the International Organizations concerned which cannot be exactly forecasted.
- Provision was made for a delegation to a Conference which was postponed to a subsequent year.

This Account includes a sum of approximately £38 in respect of salaries, etc., of officers on loan to another Department.

GLENNAVY,
Accounting Officer.

DEPARTMENT OF INDUSTRY AND COMMERCE,
20th October, 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.

POSTS AND TELEGRAPHS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR POSTS AND TELEGRAPHS, and of certain other Services administered by that Office, including TELEPHONES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
A.—Salaries, Wages, and Allowances	1,373,195	1,335,602 10 4	37,592	9 8	—	—
AA.—Payment to other Administrations in respect of services rendered by Agency	5,400	5,269 0 5	130	19 7	—	—
B.—Travelling Expenses ...	10,000	9,036 7 11	963	12 1	—	—
BB.—International and other Conferences and Conventions	880	1,048 6 3	—	—	168	6 3
C.—Rent, Office Fittings, etc. ...	22,160	21,278 10 7	881	9 5	—	—
D.—Purchases of Sites, etc. (Postal and Telegraph Services only)	1,410	—	1,410	0 0	—	—
E.—Conveyance of Mails ...	317,235	322,679 5 5	—	—	5,444	5 5
F.—Railway Companies, etc., for services in connection with Telegrams	230	170 19 4	59	0 8	—	—
G.—Stores other than Engineering Materials	51,960	42,236 7 0	9,723	13 0	—	—
H.—Incidental Expenses, Law Charges, etc.	2,575	2,223 8 5	351	11 7	—	—
I.—Engineering Establishment ...	160,240	157,783 12 1	2,456	7 11	—	—
K.—Engineering Materials ...	33,655	32,804 16 8	850	3 4	—	—
L.—Engineering Contract Work, Maintenance by Railway Companies, etc. ...	49,400	49,037 13 4	362	6 8	—	—
M.—Annuities in respect of Debt created under the Telegraph Acts, 1892 to 1921, and the Telephone Capital Acts, 1924 and 1927	97,035	97,033 0 4	1	19 8	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
N.—Superannuation and other non-effective Charges ...	223,850	193,065 9 5	30,784 10 7		—	
O.—Post Office Savings Bank ...	15,025	13,049 8 0	1,975 12 0		—	
GROSS TOTAL ...	£ 2,364,250	2,282,318 15 6	87,543 16 2		5,612 11 8	
			Surplus of Gross Estimate over Expenditure. £81,931 4 6			
<i>Deduct—</i>	Estimated.	Realized.	Deficiency of Appropriations in Aid realized. £5,644 8 1			
T.—Appropriations in Aid ...	117,455	111,810 11 11	Net Surplus to be surrendered. £76,286 16 5			
NET TOTAL ...	£ 2,246,795	2,170,508 3 7				
			Estimated.		Realized.	

Extra Receipts payable to Exchequer:—

Repayment from Telephone Capital Funds of overcharges to Vote and undercharges to Telephone Capital in the period 1st April, 1922, to 31st March, 1928. (Department of Finance letter F. 82/1/27 of 28th March, 1931)

£ £ s. d.

— 47,972 12 9

The balance £1,671 5s. 9d., of the total amount £49,643 18s. 6d., of overcharges to Vote will be accounted for in the financial year 1931-32

DETAILED ACCOUNT OF EXPENDITURE, COMPARED WITH GRANT.

SUBHEAD A.—SALARIES, WAGES, AND ALLOWANCES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted	
	£	£ s. d.	£	s. d.	£	s. d.
A.1.—Headquarters Offices ...	115,385	111,014 1 2	4,370 18 10		—	
A.2.—Metropolitan Offices ...	367,985	354,994 5 0	12,990 15 0		—	
A. 3.—Provincial Offices ...	837,685	819,148 17 6	18,536 2 6		—	
A.4.—Stores Branch ...	52,140	50,445 6 8	1,694 13 4		—	
TOTAL ...	£ 1,373,195	1,335,602 10 4	37,592 9 8		—	
			Surplus ...			
			£37,592 9 8			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.1.—The saving was mainly due to a lower cost of living Bonus operating from 1st September, 1930, to 31st March, 1931, than was estimated for (£1,670), to a vacancy unfilled in the Solicitor's Office (£305), to the employment in the Accountant's Branch of staff whose wages were borne under Subhead A.2. (£395), to the employment of staff at lower rates than were estimated for and vacancies unfilled in the Accountant's Branch (£2,000).

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 of his salary (plus Bonus).

A.2.—The saving was due to economies resulting from the application of a general policy of retrenchment (£4,790), to special economies effected in connection with the period of Christmas pressure (£650), to the non-filling of positions rendered vacant through Treaty retirements (£1,450), and to a lower cost of living Bonus figure operating during the last seven months of the financial year (£6,100) than that estimated for.

A.3.—The saving was due to economies resulting from the application of a general policy of retrenchment (£4,486), and to a lower cost of living Bonus figure operating during the last seven months of the financial year (£14,050) than that estimated for.

A.4.—The saving was due to a reduction in the volume of repair work performed in the Department's factory, consequent on the introduction of automatic telephones (£600), to the non-filling of vacancies in the factory and warehousing staffs (£344), and to a lower cost of living Bonus figure operating during the last seven months of the financial year (£750) than that estimated for.

SUBHEAD AA.—PAYMENT TO OTHER ADMINISTRATIONS IN RESPECT OF SERVICES RENDERED BY AGENCY.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
Payment to other Administrations, &c.	£ 5,400	£ s. d. 5,269 0 5	£ s. d. 130 19 7		£ s. d. —	

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The volume of business in connection with Money Orders sent to Great Britain, Northern Ireland, and Foreign Countries, was less than anticipated.

SUBHEAD B.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
Travelling Expenses	£ 10,000	£ s. d. 9,036 7 11	£ s. d. 963 12 1		£ s. d. —	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was principally due to the curtailment of travelling duty in the Secretary's Office, owing to a shortage in the Survey Staff (£140), to the withdrawal of the Survey Staff for re-organization work at Headquarters (£170), to the anticipated travelling work of the Telephone Traffic and Contract Staff not being fully introduced (£120), to the expenditure on audit and miscellaneous travelling work in the Accountant's Branch being less than anticipated (£60), and to a reduction in the travelling work of officers attached to provincial offices (£465).

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 ...	880	1,048 6 3	—	168 6 3

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The excess was mainly due to the subscriptions to the Telegraph and Radio-Telegraph Bureaux, which should have fallen due for payment in the year 1929-30, materializing in the current year (£265); offset by anticipated expenditure on travelling and subsistence not materializing (£120). (Department of Finance letter S. 60/3/31 of 31st March, 1931).

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. ...	22,160	21,278 10 7	881 9 5	—

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving was mainly due to certain authorized expenditure for rents not materializing for payment in the financial year (£170), to the vacation of premises occupied by the Department in the provinces (£425), and to economies in the use of fuel and light (£275).

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) ...	1,410	—	1,410 0 0	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving is mainly due to the anticipated expenditure in respect of the purchase of a site for the Sorting Office in Pearse Street, Dublin, not materializing in the financial year (£1,400).

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 ... £169,500 Parcel Mails ... 79,500	249,000	255,072 8 9	—	6,072 8 9
E.2.—Conveyance of Mails by Road ...	46,750	45,587 13 3	1,162 6 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 ...	75	—	75 0 0	—
E.4.—Packet Services at Home	775	725 12 4	49 7 8	—
E.5.—Packet Services—British, Foreign and Colonial ...	20,400	21,061 0 8	—	661 0 8
E.6.—Conveyance of Mails by Air (Foreign and Colonial) ...	235	232 10 5	2 9 7	—
TOTAL ...	317,235	322,679 5 5	1,289 4 0	6,733 9 5
Excess ...			£5 444	5 5

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

E.1. (a)—Conveyance of Letter Mails. Increase £2,728 14s. 1d. mainly due to a re-assessment of the payment to the Great Northern Railway Company with adjustment as from 1st April, 1922, (£6,000), offset by anticipated increase in the payment to the Londonderry and Lough Swilly Railway Company, with arrears, not materializing in the financial year (£3,150), and by payment withheld for services not rendered by Great Southern Railways (£170). (Department of Finance letters S. 39/2/24 of 21st August, 1930, and S. 60/3/31 of 31st March, 1931).

(b) Conveyance of Parcel Mails. Increase £3,343 14s. 8d. due to the increased number of rail-borne parcels delivered, with consequent increased payments to Railway Companies.

E.2.—The saving was due to economies effected in road services and contracts.

E.3.—Decrease £75. 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 excess was due to the provisional payment for the Irish Free State proportion of the cost of Dun Laoghaire-Holyhead Packet Service being more than that anticipated (£1,250), offset by direct payments to Steamship Companies being less than estimated (£590). (Department of Finance letter S. 60/3/31 of 31st March, 1931).

E.6.—This is a casual variation.

SUBHEAD F.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Railway Companies, &c., for services in connection with Telegrams	£ 230	£ s. d. 170 19 4	£ s. d. 59 0 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	£ 34,200	£ s. d. 26,572 7 1	£ s. d. 7,627 12 11	£ s. d. —
G.2.—Uniform Clothing ...	13,510	11,549 14 8	1,960 5 4	—
G.3.—Manufacture of Stamps, &c.	4,250	4,114 5 3	135 14 9	—
TOTAL ...£	51,960	42,236 7 0	9,723 13 0	—

Surplus £9,723 13 0

The sale value of all materials of Postcards, Wrappers, Envelopes and Telegraph Books issued to Postmasters in the year was £2,091 10s. 10d.

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- G.1.—The saving was due to a restriction in purchases owing to special economy efforts (£3,420); to purchases being effected at prices less than were estimated (£2,230); to delay by contractors in delivery of mail bag materials in consequence of which payments did not mature in the financial year (£800); to certain work being performed by the local staff instead of by contractors (£750); to the payment to the British Administration of the Saorstát portion of the cost of mail bags used on the Cross-Channel Service being less than anticipated (£300), (Department of Finance letter F37/5/27 of 8th July, 1931); to economies effected in the repair of cycles (£72); and on the painting of letter boxes (£40).
- G.2.—The saving was due to purchases being effected at prices less than were estimated (£1,500), and to anticipated payments not materializing during the financial year, consequent on delay in deliveries by contractors, (£460).
- G.3.—The saving was due to economy effected in the contract for gumming and plate glazing watermarked paper.

Apart from ordinary stocktaking discrepancies the losses of Postal Stores from Stock amounted to £3 9s. 6d., 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 ...	150	78 19 4	71 0 8	—
H.2.—Losses by Default, Accident, &c. ...	1,200	1,177 13 11	22 6 1	—
H.3.—Incidental Expenses ...	1,225	966 15 2	258 4 10	—
TOTAL ...£	2,575	2,223 8 5	351 11 7	—
Surplus ...			£351 11 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

H.1.—The fees paid to Counsel, and costs incurred in Civil Bill cases, were less than anticipated.

H.2.—A classified schedule of losses is appended. The loss to the public is reduced by £7 8s. 7d., on account of unpaid wages, etc., due to dismissed, etc., officers.

The following case of loss involved no charge on public funds. The Sub-Postmaster, Lettermore S.O. Galway, fraudulently converted to his own use public funds to the amount of £205 8s. 8d. As a result of legal proceedings the full amount was made good and the defaulter was sentenced to a period of imprisonment.

H.3.—The saving was mainly due to the payments for compensation to the public in respect of accidents to persons or property being less than anticipated (£225). An *ex gratia* grant of £11 17s. 6d., was made to a Sub-Post Office Assistant in respect of courageous and meritorious conduct in defence of Post Office property in the Parnell Street Office on the 20th December, 1929, and in compensation for loss of personal property (Department of Finance letter E. 82/8/30 of the 12th August, 1930).

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

	£	s.	d.
Deficiency in Accounts—Due to embezzlement of Old Age Pension Cash by an Auxiliary Postman at Donegal	20	0	0
“ “ Due to embezzlement by the Assistant at Lauragh Sub-Office, Killarney ...	194	9	3
“ “ Due to loss of a Mail bag containing a cash remittance from Louth Sub-Office, Dundalk, to Dundalk ...	14	18	11
“ “ Due to loss by fire at Galbally Sub-Office, Tipperary ...	25	10	11
“ “ Due to fraudulent negotiation of two Telegraph Money Orders at An Uaimh... ..	75	0	0
“ “ Due to Shortage in a remittance from Bandon to Caheragh Sub-Office, Bandon ...	2	0	0
“ “ Due to fraudulent and fictitious claims for delivery of telegrams at Campile Sub-Office, Waterford. ...	2	10	0

	£	s.	d.
Loss of Currency Notes from "test" letters	1	10	0
Irregular payment of British Army Allowances at Cork... ..	3	7	6
Miscellaneous Losses under £1 involving suspicion of fraud or culpable negligence on the part of Post Office Servants... ..	6	1	
Miscellaneous Losses not exceeding £20 and not involving suspicion of fraud or culpable negligence of Post Office Servants:—			
Counter Losses	139	9	1
Postal Orders	1	12	6
Irrecoverable amounts of National Health and Unemployment Insurance Contributions ...	10	0	6
Irrecoverable amounts of Customs Charges uncollected	8	1	7
Miscellaneous	11	9	
	159	15	5

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

Loss :— Registered and Insured Parcels	11	17	1
Unregistered and Uninsured Parcels	488	10	2
Total (Parcels)	500	7	3
Registered and Insured Letters	50	7	0
TOTAL (LOSS)	550	14	3
Damage :—Registered and Insured Parcels	8	12	7
Unregistered and Uninsured Parcels	116	11	2
Total (Parcels)	125	3	9
Registered and Insured Letters	2	7	10
TOTAL (DAMAGE)	127	11	7
TOTAL (LOSS AND DAMAGE)	678	5	10
TOTAL	£1,177	13	11

The total number of Money Orders and Postal Orders issued during the year was over 4,955,480, amounting to a total sum of £6,495,541. The total number of parcels dealt with was about 6,344,000. The total cash, etc., remittances dealt with by Postmasters, etc., during the year was about £17,651,454.

SUBHEAD I.—ENGINEERING ESTABLISHMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
I.1.—Salaries, Wages, and Allowances	146,830	143,916 12 11	2,913	7 1	—	
I.2.—Travelling Expenses	13,410	13,866 19 2	—		456	19 2
TOTAL ...£	160,240	157,783 12 1	2,913	7 1	456	19 2
Surplus			£2,456 7 11			

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- I.1.—Renewals and replacements of plant cost £6,100 more than was anticipated. This was principally due to replacements in connection with overland trunks and local line underground works, and to acceleration of the recovery of the exchange equipment at Crown Alley Exchange, the cost of which would otherwise have fallen on the vote for the following financial year. As against this excess, there was a saving of £9,000 mainly on maintenance works, due to reduction in labour costs, and to the postponement of the heating, electric lighting, etc., work at the new G.P.O.
- I.2.—The excess is due to increased travelling and subsistence expenditure necessary in carrying out renewal etc., works in connection with overland trunk and local underground lines. (Department of Finance letter S. 60/3/31 of 31st March, 1931).

SUBHEAD K.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£	s. d.	£	s. d.
Engineering Materials ...	33,655	32,804 16 8	850	3 4	—	—

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

The saving is due to the curtailment of development work and reduction in maintenance costs.

STATEMENT SHOWING LOSSES OF ENGINEERING STORES WRITTEN OFF CHARGE, 1930-31.

	£	s.	d.
Pedal Cycle stolen from outside Drumcondra Exchange on 9th January, 1931. ...	2	19	5
Tools and stores destroyed by accidental fire in joiner's tent at Rathgar on 5th January, 1931. ...	8	19	8
Losses of stores written off under authority of the Secretary, Engineer-in-Chief, and Controller of Stores (41 cases) ...	8	2	7
Total ...	£20	1	8

The total value of stores handled during the year was £192,762. Poles valued at £20 *in situ* at Collinstown Aerodrome were handed over by the Office of Public Works, and were recovered and taken into stock at a cost of £16 0s. 2d. Telephone apparatus to the value of £10 12s. 6d., which was destroyed by fire in Galbally Post Office was written off. (Department of Finance letter S. 41/22/30 of 18th August, 1930).

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	1,957 16 0	3,042	4 0	—	—
L.2.—Wayleaves ...	250	243 1 10	6	18 2	—	—
L.3.—Contract Work ...	39,715	41,925 19 3	—	—	2,210	19 3
L.4.—Rent, Rates on Wires, &c. ...	4,200	4,764 8 9	—	—	564	8 9
L.5.—Incidental Expenses ...	235	146 7 6	88	12 6	—	—
TOTAL ...£	49,400	49,037 13 4	3,137	14 8	2,775	8 0

SURPLUS ... £362 6 8

Repayment Services.

Expenditure in the Year. Total outstanding.

Works executed for Railway Companies and others ...	£	£
...	7,590	9,020

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 five claims for Repayment Services amounting to £35 10s. 6d., were abandoned under the Secretary's authority.

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.3.—The excess is mainly due to the cost arising from acceleration of recovery work at Crown Alley Exchange, offset by savings on other works which were not carried out as anticipated. (Department of Finance letter S. 60/3/31 of 31st March, 1931).
- L.4.—Payments for electric power under this Subhead were £500 more than anticipated. Rates levied on Post Office plant amounted to £100, and water and lighting charges to £80, in excess of the estimate. As against these excesses there was a saving of £120 (approximately) on the storage of poles at Contractors' Works and on garage rentals. (Department of Finance letter S. 60/3/31 of 31st March, 1931.)
- L.5.—Due to a saving in the provision made for payments in respect of accidents arising from engineering work, advertisements, etc.

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.
M.1.—Repayments on Telephone Capital Account ...	£ 18,740	£ s. d. 18,738 0 0	£ s. d. 2 0 0	£ s. d. —
M.2.—Telephone Development—Annuities in respect of cost incurred since 1st April, 1922	78,295	78,295 0 4	—	4
TOTAL ...£	97,035	97,033 0 4	2 0 0	4
Surplus ...			£1 19 8	

SUBHEAD N.—SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
N.1.—Superannuation Allowances and other Non-effective Charges, exclusive of Allowances granted under the Treaty of 6th December, 1921 ...	£ 48,550	£ s. d. 46,825 15 6	£ s. d. 1,724 4 6	£ s. d. —
N.2.—Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921 ...	92,000	77,200 8 6	14,799 11 6	—
N.3.—Additional Allowances under Article 10 of the Treaty of 6th December, 1921 ...	30,000	19,618 13 8	10,381 6 4	—
N.4.—Repayment to British Government in respect of Pensions awarded prior to 1st April, 1922	48,300	47,397 16 5	902 3 7	—
N.5.—Agency Payments in respect of compensation allowances	5,000	2,022 15 4	2,977 4 8	—
TOTAL ...£	22 3,850	193,065 9 5	30,784 10 7	—
Surplus ...			£30,784 10 7	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- N.1.—The expenditure under the whole Superannuation Subhead is necessarily variable. The saving under N.1. was mainly due to the amount of marriage and death gratuities paid being less than estimated for (£2,400); offset by the amounts of payments of additional allowances and payments under the Workmen's Compensation Acts being greater than was anticipated (£1,200).
- N.2. and N.3.—The saving was due to 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.—The saving was due to the number of retirements under Article 10 of the Treaty being less than was 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	11,860	11,620 2 1	239 17 11	—
O.2.—Travelling Expenses ...	25	25 7 11	—	7 11
O.3.—Buildings, Furniture, Light, Heating, &c. ...	1,900	163 17 3	1,736 2 9	—
O.4.—Stationery, &c. ...	900	1,002 11 3	—	102 11 3
O.5.—Law Charges ...	10	—	10 0 0	—
O.6.—Losses by Default, Accident, &c.	100	42 15 0	57 5 0	—
O.7.—Incidental Expenses ...	10	4 7 7	5 12 5	—
O.8.—Rates, &c. ...	220	190 6 11	29 13 1	—
TOTAL ...	£ 15,025	13,049 8 0	2,078 11 2	102 19 2
Surplus ...			£1,975 12 0	

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- O.1.—The saving was mainly due to a lower cost of living Bonus operating from 1st September, 1930, to 31st March, 1931, than was estimated for (£192), and to changes in personnel (£40).
- O.3.—The saving was mainly due to the non-payment of rent, pending Department of Finance approval of the assessment of the amount due in respect of the portion of the new Post Office Building occupied by the Savings Bank (£500), to unexpended provision in respect of certain office fittings which were not supplied during the financial year (£950), and to the expenditure on maintenance, furniture, etc., being less than was anticipated (£270).
- O.4.—The excess was due to the payment of an outstanding account, provision for which was made in the year 1929-30 (£252); offset by restricted purchases (£150). (Department of Finance letter S. 60/3/31 of 31st March, 1931).
- 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 variable item which cannot be closely estimated.
- O.8.—A closer estimate was not possible, as the assessment on the premises occupied by the Savings Bank had not been fixed.

LOSSES BY DEFAULT—SAVINGS BANK.

PARTICULARS.	AMOUNT.
	£ s. d.
Fraudulent manipulation of Savings Bank Account No. 4550 at Lauragh	
S.O., Killarney	42 15 0

The total number of Savings Bank deposits and withdrawals during the year was 695,336, and the total amount involved was approximately £2,234,274.

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	117,455	111,810 11 11	5,644 8 1	—

NATURE OF RECEIPT.	Estimated.	Realized.
	£	£ s. d.
T.1.—Receipts for Agency Services performed on behalf of other Administrations	22,000	25,231 11 10
T.2.—Void Money Orders	600	686 18 1
T.3.—Void Postal Orders	2,000	1,925 1 0
T.4.—Works for Railway Companies and others	8,580	4,569 6 8
T.5.—Sale of Engineering Stores	3,500	2,056 8 7
T.6.—Receipts from Savings Bank Funds	25,475	22,704 16 11
T.7.—Sale of Sites	—	—
T.8.—Rent of Post Office Premises Sub-let	5,550	5,806 12 2
T.9.—Receipts from British Administration for Excess Parcels Traffic	14,000	11,537 0 0
T.10.—Receipts from British Administration for Staffing of Wireless Stations	7,200	7,031 13 9
T.11.—Repayment of sums advanced to officers under Subhead E.5.	50	11 14 0
T.12.—Miscellaneous Receipts	23,500	27,291 17 3
T.13.—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	5,000	2,957 11 8
TOTAL	117,455	111,810 11 11

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN ESTIMATES AND RECEIPTS.

- T.1.—The excess was due to the receipt of a higher rate of commission for Army and Navy allowance payments than was anticipated when the estimate was framed, and to a large increase in the number of British Postal Order payments, offset by a reduction in the volume of Money Orders received from the United States.
- T.2.—The excess was due to the amount of orders renewed being less than anticipated.
- T.3.—The estimate was based on the best available information. At the time of furnishing the estimate the experience of outstanding orders was restricted to an abnormal period.
- T.4.—Certain accounts in respect of the expenditure incurred, although rendered prior to 31st March, 1931, were not paid until after that date. Other accounts in respect of which the work involved was not completed on the 31st March, 1931, could not be rendered until after that date, thus precluding the possibility of payment within the financial year.
- T.5.—The reduced receipts are the result mainly of an abnormal decline in the price of scrap metals, and are partly due to the fact that the quantity of scrap stores available for sale was less than anticipated.
- T.6.—The variation was mainly due to the direct expenditure being less than anticipated, (*See* Subhead O.) £1,976, and to the number of Savings Bank transactions having proved less than was estimated for (£794).
- T.8.—The excess receipts are mainly due to rents, proper to the previous financial year, being received in the financial year 1930-31.
- T.9.—The variation was due to a decline in traffic from Great Britain. Close estimation is impossible owing to fluctuation in trade conditions.
- T.10.—The amount received was less than anticipated, due to a provisional payment only having been made by the British Administration. A saving of £50 was also effected by economies on expenditure for laundry work, the cost of which was recovered in previous years.
- T.11.—The deficit is due to the amounts advanced for the purchase of motor equipment being less than anticipated. *See* Subhead E.3.
- T.12.—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. | 1,499 | 3 | 10 |
| (b) Sale of Non-Engineering Stores | 955 | 19 | 4 |
| (c) Value found loose, cash in undelivered packets, proceeds from sale of perishable parcels and undisposable property ... | 167 | 13 | 8 |
| (d) Receipts in respect of damage to property, fines, etc. ... | 140 | 15 | 9 |
| (e) Receipts for examination fees, repurchase of stamps, etc. ... | 248 | 0 | 0 |
| (f) Receipts for services rendered in respect of cleaning Railway Tribunal offices for Department of Industry and Commerce, Meteorological Services, supply of electricity to other Departments, engineering work, etc., for Broadcasting Service, heating of Post Office premises sub-let, etc. | 389 | 6 | 7 |
| (g) Profits on Exchange-Money Order service | 322 | 2 | 2 |
| (h) Receipts in respect of salary and pension liability of officer on loan to Iraq. | 218 | 4 | 2 |
| (i) Receipts in respect of special leave at cost of substitution, overpayments of wages, etc. | 674 | 16 | 8 |
| (j) Receipts from Railway Companies in respect of overpayment for carriage of letter mails, and adjustment of subsidies ... | 18,717 | 1 | 11 |
| (k) Adjustment in respect of stores purchased including stores for other Government Departments, charged to the Post Office Vote in previous years | 3,640 | 14 | 11 |
| (l) Receipts for services rendered for British Administration in Wigg-Cochrane case, charges incurred in connection with issue of National Loan, recovery of pensions payments and insurance payments in non-liability cases | 195 | 3 | 1 |
| (m) Other miscellaneous receipts | 122 | 15 | 2 |

The receipts under this Subhead are variable. The excess mainly represents credits found to be due in adjustment between Suspense Account (Government Stores) and the Vote for a year now closed, in respect of the supply of stores to other Government Departments.

T.13—The deficit was due to the number of retirements under Article 10 of the Treaty of 6adh Nodlag, 1921, being less than anticipated.

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 of £50 per annum, plus Bonus.

For acting as Private Secretary to the Secretary, an Executive Officer (£90-350) of the Secretary's Office received a temporary non-pensionable allowance of £30 per annum, plus Bonus.

Five Clerical Officers received extra remuneration varying between £30 9s. 6d. and £39 12s. 8d., in respect of extra attendance on week-days.

One Postmaster, one Assistant Superintendent, five Overseers, fifty-eight Post Office Assistants, four Telephonists, fifteen Postmen, eleven Doorkeepers and twenty-four Skilled Workmen received extra remuneration varying between £30 1s. 1d. and £186 12s. 6d., 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 £420 per annum.

One pensioner, re-employed by the Department of Finance as Accounts Investigation Officer and by the Department of Industry and Commerce as Receiver, received, as from 18 adh Marta, 1931, the difference between his pension payments and £1,000 per annum, plus Bonus.

NOTES.

(1) This Account includes a sum of approximately £1,046 for Salaries, etc., of staff lent to other Departments.

(2) During the year the following item was abandoned as irrecoverable :—

	£	s.	d.
Unexpired value of uniform not returned	3 1

P. S. O'HEGARTY,

Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
DUBLIN, 31 adh D'Fomhair, 1931.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

APPENDIX No. I.

ABSTRACT OF ENGINEERING EXPENDITURE FOR THE YEAR ENDED

31ST MARCH, 1931.

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.	
£	£	£		£	£	£	
10,818	*	7,391	Construction	7,255	*	2,210	
20,353	79,008	2,429	Renewals and Rearrangements of Plant	17,403	102,172	526	
45,440	81,099	4,416	Maintenance	29,808	82,537	5,018	
847	7,199	78	Repair of Stores in Post Office Factory	542	8,470	379	
							£256,320

*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, 1931.

Construction (Telegraphs):—	Estimate. £	Construction (Telegraphs):—	Expenditure. £
Shore Wireless Stations	960	Shore Wireless Stations	280
Sundry Works (including fast Telegraph Apparatus) ...	9,858	Sundry Works (including fast Telegraph Apparatus)	6,975
TOTAL COST OF TELEGRAPH CONSTRUCTION:—		TOTAL COST OF TELEGRAPH CONSTRUCTION:—	
Cash	£4,444	Cash	£3,706
Materials	6,374	Materials	3,549
	10,818		7,255 (a)
Construction (Common Services):—		Construction (Common Services):—	
Electric Light, Electric Power, Heating— New Works:—		Electric Light, Electric Power, Heating— New Works:—	
Cash	£6,791	Cash	£1,712
Materials	600	Materials	498
	7,391		2,210 (b)
TOTAL COST OF COMMON SERVICES CONSTRUCTION	...	TOTAL COST OF COMMON SERVICES CONSTRUCTION	£2,210

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(a) *Construction (Telegraphs)*:—The saving of £3 500 (approximately) was due to the fact that provision was made for certain work on the installation of pneumatic tubes, maritime telegraphs, and wireless equipment, which had to be postponed.

(b) *Construction (Common Services)*:—The saving was mainly due to the postponement of the electric lighting and heating, etc., work at the new General Post Office, and partly to the postponement of similar work at provincial towns.

APPENDIX No 1A.
ABSTRACT OF ENGINEERING EXPENDITURE. YEAR ENDED 31ST MARCH, 1931.—continued.

Estimate.			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.
£	£	£	£	£	£
13,111	65,301	1,330	11,889	88,406	323
6,492	12,207	849	5,302	12,372	142
£19,603	77,508	2,179	17,191	100,778	465
750	1,500	250	212	1,394	61
£20,353	79,008	2,429	17,403	102,172	526
37,766	75,188	3,883	26,099	77,657	3,860
2,649	5,686	533	1,727	4,661	1,158
25	225	—	24	219	—
5,000	—	—	1,958	—	—
£45,440	81,099	4,416	29,808	82,537	5,018
847	7,199	78	491	7,443	287
1847	7,199	78	51	1,027	92
			542	8,470	379

(a) Renewals and Rearrangements, etc.—The total expenditure on Renewals and Rearrangements, etc., was approximately £18,300 more than anticipated. Telephone renewals, etc., were responsible for an increase of £23,200, due partly to the acceleration of the recovery of Crown Alley Exchange equipment, causing charges which would otherwise have fallen on the Vote for the following financial year, and partly to the replacement of plant arising from Local Line Underground Works, and changes in subscribers' apparatus. The increased cost of telephone renewals was offset to the extent of £4,900 (approximately) in respect of telegraph and electric lighting works not carried out.

(b) Maintenance.—The expenditure was approximately £13,600 less than estimated, due mainly to savings in labour costs, and, in a lesser degree, to

APPENDIX NO. II.

STATEMENT SHOWING RECEIPTS AND ISSUES OF ENGINEERING STORES, YEAR ENDED 31ST MARCH, 1931.

RECEIPTS.		£	ISSUES.	£
Value of Stores in hand, 1st April, 1930 :—				
Stock at Rate Book Prices on 31st March, 1930		140,049*	...	64,246
Stores in transit on 31st March, 1930		482	...	2,593
		140,531	...	1,923
Engineering Materials Purchased		60,478	...	...
Add Stores taken into Stock, 1930-31, but not paid for on 31st March, 1931		3,640	Factory for use in Manufacture, Plant, etc.	7,474
		64,118	...	76,236
Deduct Stores taken into Stock prior to 1st April, 1930, and paid for in 1930-31		2,815	Stocktaking Adjustments	140
		61,303	Value of Stores in transit on 31st March, 1931	319
Add cost of Freight and Cartage of Engineering Stores		3,426	Value of Stores in hand on 31st March, 1931	144,650†
Add cost of Handling :—			(Including Stores awaiting repair or condemnation £50,659; for sale, £2,911; held for storm emergency purposes, and poles and scantlings seasoning for creosoting, £1,812).	
Engineering Staff		1,533		
Stores Staff		6,680		
		11,639		
Manufactured Articles received from the Factory at cost		6,985		
Profit on Rate Book Prices		187		
		£221,345		£221,345

* Includes Stores value £40,000 charged to Suspense Head of the Telephone Capital Account.

† Includes Stores value £50,000 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 1930-31.

		Subhead N.1.		
		£	s.	d.
RECURRENT CHARGES.				
Superannuation Allowances granted under the Superannuation Act of 1859 (Sections 2, 4, 9, 12, etc.) and the Act of 1909 (Section 1)	...	28,477	12	10
GRATUITIES AND OTHER NON-RECURRENT CHARGES.				
A.—Statutory.				
Additional Allowances granted under the Superannuation Act, 1909 (Sections 1 (2) and 3 (1))	...	11,163	12	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))	...	3,410	5	1
Gratuities granted to Established Officers under the Superannuation Act of 1859 (Section 6)	...	180	2	10
Gratuities granted to Unestablished Officers under the Superannuation Act of 1887 (Section 4)	...	159	18	11
Gratuities granted to Dependants of Unestablished Officers under the Super- annuation Act of 1887 (Section 4) as amended by the Act of 1914 (Section 3)	...	37	6	3
B.—Non-Statutory.				
Marriage Gratuities	...	2,063	2	4
Gratuities granted by the Minister for Posts and Telegraphs to Officers not qualified for grants under the Superannuation Acts	...	96	6	4
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	...	1,237	8	8
Grants under the Injuries in War (Compensation) Act, 1915	...	—	—	—
		£46,825	15	6
		Subhead N.2.		
Annual Compensation Allowances under Article 10 of the Treaty of 6th December, 1921	...	£77,200	8	6
		Subhead N.3.		
		£	s.	d.
Additional Allowances under Article 10 of the Treaty of 6th December, 1921	...	19,618	13	8
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)	...	45,894	14	11
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	...	101	18	0
Grants under the Injuries in War (Compensation) Act, 1915	...	1,358	14	9
		£47,397	16	5
		Subhead N.5.		
		£	s.	d.
Agency payments made in respect of Pensions, Compensation Allowances and Gratuities	...	2,022	15	4
TOTAL		£193,065	9	5

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, 1931.	Total for the previously expired Period.		Total to 31st March, 1931.	—	Payments in the Year ended 31st March, 1931.		Total for the previously expired Period.		Total to 31st March, 1931.
	£	s. d.			£	s. d.	£	s. d.	
—									
To Balance on 31st March, 1930	8,172	11 2	—		73,539	1 10*	8,172	11 2	—
Advances from the Ex- chequer	85,000	0 0	1,646,858 0 0	By Balance on 31st March, 1930 " Expenditure on Works ... " Expenditure on Stores not yet allocated (Suspense Head) ... " Balance on 31st March, 1931	10,000 0 0† 9,633 9 4	40,000 0 0 —	1,598,685 8 10†	1,672,224 10 8	50,000 0 0 9,633 9 4
TOTAL	93,172	11 2	1,646,858 0 0	TOTAL ...	93,172	11 2	1,646,858 0 0	1,731,858 0 0	

* Includes an amount of £49,643 18s. 6d., credited to Exchequer Extra Receipts, in respect of undercharges in previous years. (Department of Finance letters F. 82/1/27 of 28th March, 1931, and F. 82/1/27 of 19th May, 1931).

† (Department of Finance letter F. 82/3/26 of 12th August, 1931).

DEPARTMENT OF POSTS AND TELEGRAPHS, DUBLIN,

31st October, 1931.

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.

P. S. O'HEGARTY,

Accounting Officer.

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, 1931, compared with the Sum Granted, for the Salaries and other Expenses in connection with WIRELESS BROADCASTING.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
A.—Salaries, Wages, Allowances, etc. ...	10,236	8,086 4 1	2,149 15 11	—
B.—Cost of Daily Programmes	15,250	13,613 3 3	1,636 16 9	—
C.—Travelling Expenses ...	100	28 14 9	71 5 3	—
D.—Light, Power, etc. ...	1,150	605 5 6	544 14 6	—
E.—Purchase and Erection of Plant, Equipment, Renewals, Maintenance, etc. ...	48,300	730 7 5	47,569 12 7	—
F.—Subscriptions, etc., to International and other Conferences and Conventions ...	50	74 11 11	—	24 11 11
G.—Telegrams and Telephones	250	253 10 4	—	3 10 4
H.—Incidental Expenses ...	50	48 16 3	1 3 9	—
TOTAL ...£	75,386	23,440 13 6	51,973 8 9	28 2 3

Surplus to be surrendered ... £51,945 6 6

	Estimated.		Realized.	
	£		£	s. d.
Extra Receipts payable to Exchequer:—				
Licence Fees ...	14,000		13,408	10 0
Advertisements, etc. ...	50		508	16 6
	£14,050		£13,917	6 6

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

A.—The savings are due (1) to the provision for personnel at high power station not expended in consequence of the station not being opened (£700); (2) to the provision for extra personnel not expended consequent on the negotiations for extension of news service not being completed (£480); (3) to vacancies not being filled and changes in personnel (£386); (4) to staff cessations in consequence of closing down of programme side of Cork station (£452); (5) to economies effected on extra duty and Sunday duty (£131).

- B.—The savings are due to economy in programme costs due to the introduction of sponsored programmes (£830); (2) to economies effected in programme costs (£729); and (3) provision for rent of trunk and exchange lines for relays not expended (£78).
- C.—The savings are due (1) to provision for travelling in connection with erection of high power station not expended in consequence of the station not being erected (£25); (2) to travelling in connection with outside relays being less than was anticipated (£46).
- D.—The saving was mainly due to the provision for the high power station not being expended in consequence of the station not being opened, and to curtailment in the expense of the Cork station in consequence of the closing down of programme side.
- E.—The savings are due to (1) provision for erection of high power station not expended (£47,000); (2) low expenditure on renewals mainly due to life of valves, etc., being greater than anticipated (£490); and (3) to the fact that the necessity for additional apparatus estimated for did not arise (£134); offset by payments in respect of music, musical instruments, etc. being greater than was anticipated (£54).
- F.—The excess was due to the subscription to Union Internationale de Radio-diffusion being higher than was anticipated. (Department of Finance letters S. 75/12/28 of 24th July, 1930, and S. 60/4/31 of 31st March, 1931).
- G.—This excess is a casual variation (Department of Finance letter S. 60/4/31 of 31st March, 1931).
- H.—This saving is due to casual variation.

P. S. O'HEGARTY,
Accounting Officer.

DEPARTMENT OF POSTS AND TELEGRAPHS,
31st October, 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.

ARMY.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for the Cost of the ARMY, including ARMY RESERVE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
A.—Pay of Officers, Cadets, N.C.O's and Men ...	519,459	458,817 14 5	60,641 5 7	—	—	—
A.1.—Military Educational Courses Abroad for Specially Selected Officers	4,000	1,789 6 6	2,210 13 6	—	—	—
A.2.—Resignation, Retirement and Discharge Gratuities	15,640	20,653 11 0	—	—	5,016 11 0	—
A.3.—Expenses of Equitation Teams at Horse Shows	4,200	1,874 0 9	2,325 19 3	—	—	—
B.—Marriage Allowance ...	65,472	62,167 2 9	3,304 17 3	—	—	—
C.—Pay of Civilians attached to Units ...	67,031	63,904 15 8	3,126 4 4	—	—	—
D.—Pay of Chaplains and Officiating Clergymen	4,542	4,419 19 5	122 0 7	—	—	—
E.—Pay of Officers of Medical Service, etc. ...	22,281	21,518 13 10	762 6 2	—	—	—
F.—Medicines and Instruments	1,737	1,658 7 3	78 12 9	—	—	—
G.—Lodging, Subsistence and Other Allowances ...	38,873	39,898 1 11	—	—	1,025 1 11	—
H.—Transport of Troops ...	19,482	9,011 4 2	10,470 15 10	—	—	—
I.—Conveyance of Stores, etc.	3,200	1,501 9 3	1,698 10 9	—	—	—
J.—Mechanical Transport ...	5,022	5,078 4 5	—	—	56 4 5	—
K.—Provisions and Allowances in lieu ...	172,658	136,498 9 1	36,159 10 11	—	—	—
L.—Petrol and Oils ...	7,119	4,911 17 4	2,207 2 8	—	—	—
M.—Clothing and Equipment	70,149	63,563 19 1	6,585 0 11	—	—	—
N.—Animals and Forage ...	22,162	11,769 17 5	10,392 2 7	—	—	—
O.—General Stores ...	45,687	31,127 4 2	14,559 15 10	—	—	—
O.1.—Assistance to Civil Aviation ...	10	—	10 0 0	—	—	—
P.—Warlike Stores ...	72,962	47,015 1 11	25,946 18 1	—	—	—
Q.—Engineer Stores ...	4,500	2,782 10 4	1,717 9 8	—	—	—
R.—Fuel, Light, and Water in kind, and Fuel Oils ...	31,894	28,698 8 5	3,195 11 7	—	—	—
S.—Barrack Maintenance and Minor Works ...	31,265	17,262 2 4	14,002 17 8	—	—	—
T.—Military Lands ...	2,158	1,760 6 8	397 13 4	—	—	—
V.—Barrack Services ...	10,300	8,573 7 1	1,726 12 11	—	—	—
W.—Insurance ...	6,267	5,680 18 2	586 1 10	—	—	—
X.—Incidental Expenses ...	4,200	3,414 2 0	785 18 0	—	—	—
X.1.—Telegrams and Telephones ...	3,600	2,656 5 1	943 14 11	—	—	—
X.2.—Contributions to Hospitals for treatment of wives and families of soldiers ...	840	333 6 8	456 13 4	—	—	—

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Y.—Office of Minister for Defence ...	53,715	51,097 17 5	2,617 2 7	—	—	—
Y.1.—Travelling Expenses of Office Inspection Staff	1,000	303 11 5	696 8 7	—	—	—
Y.2.—Army Reserve	162,712	94,135 15 11	68,576 4 1	—	—	—
Balances Irrecoverable	—	36 17 8	—	—	36 17 8	—
Vessels ...	—	440 8 1	—	—	440 8 1	—
GROSS TOTAL ...£	1,474,137	1,204,407 17 7	276,304 5 6	—	6,575 3 1	—
Deduct :—	Estimated.	Realized.	Surplus of Gross Estimate over Expenditure.			
Z.—Appropriations in Aid ...	29,105	30,613 10 11	£269,729 2 5			
			Surplus of Appropriations in Aid realized.			
			£1,508 10 11			
NET TOTAL ...£	1,445,032	1,173,794 6 8	Total Surplus to be surrendered.			
			£271,237 13 4			

	Estimated.	Realized.
	£	s. d.
Extra Receipts payable to Exchequer (Conscience Money)	—	13 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 estimated for.
- A.1.—It was not found possible to utilize the Courses provided for in the Estimate to the extent anticipated.
- A.2.—The excess is due to the fact that Gratuities for N.C.O's. and Men for which a Supplementary Estimate was taken at the end of the financial year 1929-30 did not in a considerable number of cases come in course of payment until the financial year under review.
- A.3.—The saving is due to the non-participation of the Army Equitation Team at some of the Foreign and Provincial Shows provided for in the Estimate.
- B.—The number of Other Ranks in receipt of marriage allowance did not reach the number for which provision was made.
- C.—The average number of civilian tradesmen which it was found necessary to employ was less than that anticipated, and it was also not found possible to fill a number of Air Corps appointments during the year.
- D.—The services of Officiating Clergymen were not availed of to the extent anticipated.
- E.—During the year the Medical Establishment was reduced.
- F.—Amount required somewhat over-estimated.
- G.—The excess is due to the fact that the rates of lodging, fuel and light allowance were increased towards the end of the financial year.
- H.—The collective movement of troops, and the number of individuals travelling on duty, leave or discharge, were not as great as anticipated.

- I.—Stores were not distributed to the extent anticipated.
- J.—The cost of the vehicles provided for was slightly in excess of that anticipated.
- K.—The saving is attributable to the decreased strength of the Army and to a reduction in the cost of the ration.
- L.—The saving is mainly attributable to the reduced price of petrol.
- M.—Contracts placed were not completed within the financial year.
- N.—Purchase of horses was not made to the extent anticipated, and the number of horses provided for was not maintained.
- O.—It was not found necessary to purchase stores during the financial year to the extent anticipated when the Estimate was framed.
- P.—Mainly attributable to the fact that certain Guns and Carriages ordered were not delivered within the financial year.
- Q.—Charges in respect of machinery and upkeep of plant were not as heavy as anticipated.
- R.—The saving is mainly attributable to the reduced strength of the Army.
- S.—Certain New Works contemplated in the Estimate were not carried out within the financial year.
- T.—Certain hirings of land and maintenance contemplated were not found necessary.
- V.—The saving is mainly attributable to the decreased strength of the Army.
- W.—Contributions in respect of Health Insurance for Other Ranks were less than anticipated.
- X.—The saving is mainly attributable to the fact that claims for compensation in respect of damage or injury were less than anticipated.
- X.1.—The expenditure under this Subhead is difficult to estimate accurately.
- X.2.—Reduced contributions were paid during the financial year.
- Y.—Due to a reduction in the figure for cost of living Bonus.
- Y.1.—It was not found necessary to carry out inspections on the scale anticipated when the Estimate was framed.
- Y.2.—In the case of Class "A" Reserve, while the average number was slightly in excess of that provided for, the number reporting for training was less than that provided in the Estimate. The other arms of the Reserve were considerably less than the averages estimated for.
- Vessels.—This Subhead was opened under Department of Finance authority S. 4/14/28 to meet charges in respect of certain vessels commandeered in 1922.

LOSSES STATEMENT.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.	Cash Losses charged to Balances Irrecoverable, 1930-31.
	£ s. d.	£ s. d.
(1) Damage to a building by accidental fire ... Department of Finance authority S. 7/15/30.	25 0 0	—
(2) Overpayment in 1922-23 of a billeting account. The case was investigated by the Garda Síochána and proceedings instituted against the trader but withdrawn after the Jury failed to agree. Further proceedings were not instituted, as the trader was without means, recovery was impracticable ... Department of Finance authority, S. 5/23/25.	1,330 13 6	—
(3) Damage to grand piano at Army School of Music, attributable to the negligence of a military plumber. Disciplinary action was taken and the soldier was ordered to contribute £5 towards the cost of the repairs ... Department of Finance authority, S. 8/11/31.	25 0 0	—
(4) Abandonment of part claim against a trader for the value of a draft for £17 5s. 6d. issued in 1923-24 on foot of false accounts. On legal advice a compromise was arranged and a sum of £50 accepted in settlement of the claim ... Department of Finance authority, S. 5/20/25.	17 5 6	—
(5) Abandonment of two claims in respect of explosive materials issued from Army Stores. Recovery was impracticable ... Department of Finance authority, S. 8/28/27.	28 4 8	—
(6) Theft of an article of saddlery on charge to an Army Jumping Team. No responsibility could be attributed to any individual ... Department of Finance authority, S. 8/68/31.	16 0	—
(7) Theft of gymnasium shoes and singlets from Clothing Stores. The military storeman was tried by Courtmartial, but the charge was dismissed. It was considered that the officer could not be penalised ... Department of Finance authority, S. 8/56/31.	1 10 4	—
(8) Loss of Webley Revolver from Military Camp. A Court of Inquiry held in connection with the matter failed to fix responsibility for the loss. The officer having the revolver on charge was required to pay the sum of £3 towards the amount involved ... Department of Finance authority, S. 8/49/31.	4 17 9	—
(9) Discrepancies in the Store Accounts of the Air Corps Depot which had accumulated during the six preceding years and were partly attributed to defective accounting. The Technical Officer could not be held fully responsible for the total loss, but a sum of £15 was recovered from him ... Department of Finance authority S. 8/49/30.	150 4 4	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.			Cash Losses charged to Balances Irrecoverable, 1930-31.	
	£	s.	d.	£	s. d.
(10) Theft of two military cycles. The assessed values of £3 and £2 10s. 0d. respectively were recovered from the officers held responsible (<i>vide</i> para. 19 P.A.C. Report on 1928-29 accounts) ... Department of Finance authority S. 8/67/30.	19	16	0	—	
(11) Issue of coal and wood to military guard room in excess of scale through misinterpretation of the regulations ... Department of Finance authority S. 8/36/31.	16	12	10	—	
(12) Loss of sundry stores by accidental breakages ... Department of Finance authorities S. 8/14/31, S. 8/37/30, S. 8/60/30.	1	16	11	—	
(13) Provisions condemned by responsible military authorities as unfit for human consumption ... Department of Finance authorities S. 8/51/30, S. 8/57/26, S. 8/92/31, S. 8/46/31.	3	13	3	—	
(14) Deficiencies of oils, etc., attributed to wastage, evaporation and deterioration ... Department of Finance authorities S. 8/71/30, S. 8/79/30, S. 8/80/30.	5	12	5	—	
(15) Abandonment of a claim for arrears of rent due by widow of a deceased civilian employee who continued in occupation of quarters after her husband's death. Recovery was not found possible ... Department of Finance authority S. 55/68/29.	9	3	1	—	
(16) Waiver of a claim for repayment of a Railway Warrant issued to Army Chaplain. The Warrant was issued through a misinterpretation of regulations and accepted in good faith ... Department of Finance authority, S. 4/64/31.	3	11	6	—	
(17) Theft of two mirrors from married quarters at military camp. A Court of Inquiry was unable to fix responsibility for the loss. Military and Police inquiries failed to trace the culprits ... Department of Finance authority, S. 8/28/31.	3	0	0	—	
(18) Allowance obtained by the wife of a soldier in respect of false certificate as regards custody of child. The institution of proceedings was impracticable. A sum of £12 9s. 0d. was recovered Department of Finance authority S. 4/101/30.	107	10	6	14	14 0
(19) Value of certain drafts issued in 1923-24 on foot of "false" accounts and negotiated by three traders. Legal proceedings were instituted but were later allowed to lapse. (<i>See</i> also claim abandoned No. 6 Appropriation Account, 1929-30) Department of Finance authority S. 5/20/25.	659	7	2	—	

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.			Cash Losses charged to Balances Irrecoverable, 1930-31.		
	£	s.	d.	£	s.	d.
(20) Amount due in respect of Officer's rank insignia issued to officers. The non-collection was mainly due to the fact that the officers had left the Army before recovery could be effected. There was no suggestion of negligence or pilferage, and it was not possible to fix responsibility Department of Finance authority S. 4/32/28.	48	12	0	—		
(21) Abandonment of claim for services rendered by Army Air Corps to monoplane of Air Line. Recovery of the amount proved impossible, as the firm ceased to exist Department of Finance authority S. 4/74/31.	3	12	8	—		
(22) Theft by raiders of articles of clothing of two soldiers, while on leave. Police investigations resulted in the finding of most of the clothing, which had been cut and torn up by the raiders Department of Finance authority S. 8/26/31.	5	2	11	—		
(23) Deficiencies of Stores found to exist on the disbandment of an Infantry Battalion in 1929. With the exception of items valued 8s. 7d., which was recovered from the Acting Quartermaster, responsibility for the deficiencies could not be fixed Department of Finance authority S. 8/93/31.	10	9	9	—		
(24) Amount due in respect of repairs to revolvers. The individuals responsible had left the Army before recovery could be effected Department of Finance authority S. 8/13/31.	1	2	0	—		
(25) Theft of clothing from Clothing Store. Two individuals were suspected, but the case against them was dismissed. There was no question of negligence on the part of those responsible for the safe custody of the stores Department of Finance authority S. 8/62/30.	1	16	3	—		
(26) Net deficiencies in respect of 13 men discharged from the Volunteer Reserve Authority D.F.R. 73/1929, para. 66 (b).	54	2	2	—		
(27) Damage to military property by accidental fire in Officers' Mess kitchen Department of Finance authority S. 8/55/30.	5	14	8	—		
(28) Theft of Engineers' Stores. Police investigations proved fruitless Department of Finance authority S. 8/72/30.	7	6		—		
(29) Loss of eight horses. Two were destroyed as result of accident, and a third on account of disease. The others died from natural causes. A sum of £60 was recovered from an Insurance Company in respect of one of the horses destroyed as a result of accident Department of Finance authorities S. 8/52/31, S. 8/57/31, S. 8/74/31, S. 8/52/30, S. 8/78/30, S. 8/2/31, S. 8/18/31, S. 8/74/30.	424	10	0	—		

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.	Cash Losses charged to Balances Irrecoverable, 1930-31.
	£ s. d.	£ s. d.
(30) Loss of sundry stores under circumstances in which responsibility could not be attributed to any person 2 15 10 Department of Finance authorities S. 4/50/31, S. 8/70/30, S. 8/66/30.		—
(31) Deficiencies of personal clothing in kits of Army Reserve attributed to lack of proper storage and handling of the kits. Responsibility could not be attached to any person 99 11 3 Department of Finance authority S. 8/66/31.		—
(32) Deficiencies in aerodrome stores disclosed at stock- taking and attributed to faulty accounting for technical stores. An officer was called upon to contribute 17s. 6d. in respect of certain of the items 22 7 8 Department of Finance authority S. 8/49/30.		—
(33) Waiver of claims against Contractors for the purchase of surplus Army stores. Recovery was not practicable, as the Contractors were not financially sound 41 14 6 Department of Finance authority S. 8/25/31.		—
(34) Abandonment of claim against herd for damage to ash trees on aerodrome lands. Proceedings were instituted, but on legal advice were aban- doned 2 0 0 Department of Finance authority S. 4/8/31.		—
(35) Two cases of damage to bakery machinery. A Court of Inquiry held in connection therewith found negligence proved in each case. The individuals responsible were ordered to contribute £3 4s. 0d. and £2 18s. 2d., respectively, towards making good the loss sustained 21 14 7 Department of Finance authority S. 4/55/31.		—
(36) Loss of clothing through petty pilferage. Recovery was not found possible — Department of Finance authority, S. 8/34/30.		19 6
(37) Over-issue of discharge gratuity to two N.C.O's., due to accounting errors during period of great pressure — Department of Finance authority S. 4/2/31.		1 15 2
(38) Deficiencies of stores issued during 1927 and 1928 to Recruits not finally approved for Army service. No recovery could be made 49 10 0 Department of Finance authority S. 8/32/31.		—
(39) Arrears of rent due by civilian employees, who continued in occupation of quarters after the termination of their employment. Recovery was not found possible 1 10 4 Department of Finance authorities S. 55/68/29, S. 4/106/30.		—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.	Cash Losses charged to Balances Irrecoverable, 1930-31.
	£ s. d.	£ s. d.
(40) Theft of sheets and rug from Barrack Service Store in 1929. Suspicion attached to military storeman, but evidence was not sufficient for prosecution. The officer in charge could not be held responsible Department of Finance authority S. 8/95/31.	6 14 0	—
(41) Over-issue in 1926 of coal and wood to gymnasium, dining hall and tailor's shop at military camp due to misunderstanding of procedure. Two officers responsible were ordered to contribute £10 9s. 0d. and £27 11s. 5d. respectively ... Department of Finance authority S. 8/48/29.	139 0 7	—
(42) Claims against persons in respect of damage to army vehicles through accident—Legal proceedings for recovery not deemed advisable. A sum of £6 4s. 2d. was recovered in one case ... Department of Finance authorities S. 4/71/31, S. 6/5/31, S. 6/10/31, S. 7/16/30, S. 6/1/31, S. 6/3/31.	24 12 8	—
(43) Damage to army vehicles through negligence on the part of military drivers. Disciplinary action was taken in each case, and sums amounting to £5 19s. 6d. were recovered from the individuals concerned Department of Finance authorities S. 6/4/31, S. 6/9/31, S. 6/11/31.	9 7 1	—
(44) Damage to Army vehicles. Courts of Inquiry were held and found that in each case the military driver was not responsible. Legal proceedings were instituted but were not successful. A Court decree for £10 was given in one case against an Army driver Department of Finance authorities S. 6/7/31, S. 6/12/30.	15 14 0	—
(45) Waiver of part claim against military transport driver for refund of damage to private property caused by negligence. £5 recovered Department of Finance authority S. 6/8/31.	10 4 2	—
(46) Misappropriation of cash by two soldier clerks at Military Abbatoir office during 1928 and 1929. They were courtmartialled and each sentenced to a period of imprisonment. The officer responsible was called upon to contribute £10 towards making good the loss sustained ... Department of Finance authority S. 8/89/31.	73 6 11	—
(47) Deficiencies in the accounts of an Ordnance Stores which had accumulated during the six preceding years, attributed to defective accounting. No individual officer could be held responsible for the deficiencies Department of Finance authority S. 8/54/31.	154 19 5	—

LOSSES STATEMENT—Continued.

Particulars of cases with reference to Department of Finance authorities.	Deficiencies of Stores and other Losses not affecting the 1930-31 Vote.	Cash Losses charged to Balances Irrecoverable, 1930-31.
	£ s. d.	£ s. d.
(48) Debtor balances on non-effective soldiers' accounts Department of Finance authority S. 5/3/31.	—	19 9 0
(49) Value of articles of public clothing found to be deficient on the desertion of soldiers ... Department of Finance authority S. 5/3/31.	39 17 1	—
(50) Loss through accident to Avro Avian aeroplane. A Court of Inquiry found that the loss was not attributable to negligence. Serviceable parts valued at £378 8s. 0d. were salvaged from the wreckage and taken on store charge ... Department of Finance authority S. 8/98/31.	1,615 2 0	—
(51) Abandonment of a claim for rent of quarters occupied during 1923 and 1924 by private soldier not on the married establishment. Recovery was not practicable ... Department of Finance authority S. 4/32/30.	37 2 6	—
Losses due to incidents of the Service beyond the control of any person ...	22 7 0	—
TOTAL ...	5,358 17 3	36 17 8

Z.—APPROPRIATIONS IN AID :—

	Estimated.	Realized.		
	£	£	s.	d.
1. Revenue from Lands	4,725	4,796	11	8
2. Rents from Canteen Lettings	400	446	8	8
3. Sale of Surplus and Unserviceable Clothing and Stores, etc.	5,000	2,994	3	4
4. Receipts from Dental Workshops	600	493	18	2
5. Receipts from Clothing issued on Repayment ...	2,000	2,008	12	3
6. Sale of Manure, etc.	200	178	7	6
7. Sale of Cast Horses	1,100	—		
8. Sale of Show Horses	500	—		
9. Sale of Hides and Offal	3,000	3,408	1	11
10. Sales of Supplies on Repayment	3,100	7,598	1	7
11. Revenue from Bands	600	787	2	0
12. Receipts from Discharge by Purchase	250	592	10	0
13. Refund from Army Pensions Vote—Treatment of Civilian Patients in Military Hospitals ...	180	189	4	0
14. Receipts in respect of Soldiers' Washing— Parkgate Laundry	1,000	959	3	5
15. Receipts in respect of Barrack damages	150	180	14	6
16. Receipts in respect of Breakages of Utensils, etc.	300	521	4	7
17. Receipts, Fuel, Light and Water and Barrack Services	1,000	825	15	0
18. Shoemakers' Shops	400	5	1	4
19. Show Prizes	500	601	4	9
20. Mechanical Transport on Repayment	600	334	5	6
21. Refunds in respect of Assistance to Civil Aviation	850	202	4	7
22. Receipts in respect of Use of Horses by Officers	50	478	16	6
23. Refunds for Warrants issued on Repayment ...	600	602	10	2
24. Receipts in respect of General Stores		456	18	2
25. Receipts in respect of Ordnance Stores		82	3	6
26. Receipts in respect of Engineers' Stores		2	1	3
27. Receipts in respect of Medical Stores		2	8	10
28. Forage issued on Repayment		1	3	10
29. Sale of Photographs, etc.		3	2	0
30. Receipts for Hire of Tentage		1	12	0
31. Payment for Services rendered by Army Corps of Engineers		84	9	7
32. Sale of Bakery Sweepings		4	9	9
33. Receipts in connection with X-Ray Photographs		22	6	2
34. Petrol and Oils issued on Repayment		40	14	9
35. Receipts in connection with Hospital Treatment		16	11	1
36. Rents received for Occupation of Married Quarters	2,000	376	1	9
37. Receipts for Services rendered by Army Fire Brigades		67	1	0
38. Payment by Civilian Employees for Messing, etc.		396	0	2
39. Receipts for use of Gymnasium		93	5	6
40. Recoveries in respect of Charges to Vote Subheads in prior Accounts :—				
A.—Pay of Officers, Cadets, N.C.O.'s and Men			2	2
B.—Marriage Allowance		7	12	0
E.—Pay of Officers of Medical Services			5	0
K.—Provisions and Allowances in lieu		718	4	11
M.—Cost of Clothing and Equipment		13	7	3
R.—Fuel, Light and Water in Kind		10	2	0
W.—Insurance			3	4
Y.2.—Army Reserve			11	2
41. Miscellaneous small receipts		8	12	4
	£29,105	£30,613	10	11

NOTES.

- (a) Included in Subhead V. (Barrack Services) is a sum of £14 2s. 0d. in respect of payment on foot of a Circuit Court Decree in connection with the termination of Scavenging Contract at Military Barracks.
(Department of Finance authority, S. 9/6/30)
- (b) Certain stores purchased in 1922 at a cost of £606 10s. 5d. and now surplus to Army requirements were handed over to the Department of Justice.
(Department of Finance authority, S. 8/47/29).
- (c) Subhead Y.2 includes an *ex gratia* payment of £40 to a Class "B" Reservist in respect of injury to thumb while undergoing training.
(Department of Finance authority, S. 4/72/30).

EXTRA REMUNERATION (exceeding £30).

One Assistant Principal Officer received a sum of £50 for extra duties.

One Clerical Officer (female) received an allowance of £50 per annum, plus Bonus.

From the Vote for Army Pensions seven officers received £66 15s. 2d., £49, £41 3s. 6d., £42, £31 2s. 10d., £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.

From the Vote for the Governor-General's Establishment three Military Officers received grants of £150, £117 18s. 4d. and £32 1s. 8d., respectively, for services as Aides-de-Camp.

This Account includes approximately £1,551 in respect of salaries, etc., of officers temporarily lent to other Departments.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,

PARKGATE, DUBLIN,

17th December, 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.

ARMY PENSIONS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for WOUND and DISABILITY PENSIONS, MARRIED PENSIONS, ALLOWANCES and GRATUITIES (No. 26 of 1923, and No. 12 of 1927), and for sundry Contributions and Expenses in respect thereof, and for MILITARY SERVICE PENSIONS (No. 48 of 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. ...	43,175	41,686 11 9	1,488 8 3	—
B.—Allowances and Gratuities to Dependants of Deceased Members and ex-Members of the Forces, etc. ...	16,572	17,111 0 8	—	539 0 8
C.—Artificial Appliances ...	500	266 8 2	233 11 10	—
D.—Vocational Training ...	20	—	20 0 0	—
E.—Expenses of Applicants and of Witnesses attending for Examination, etc. ...	150	105 1 7	44 18 5	—
F.—Medical Fees ...	50	5 5 0	44 15 0	—
G.—Hospital Treatment ...	200	196 8 10	3 11 2	—
H.—Burials ...	15	—	15 0 0	—
ARMY PENSIONS BOARD.				
I.1.—Salaries, Wages, and Allowances ...	227	340 18 0	—	113 18 0
I.2.—Travelling Expenses ...	40	—	40 0 0	—
J.—Military Service Pensions	147,000	142,244 10 1	4,755 9 11	—
K.—Extra Statutory Grants ...	250	—	250 0 0	—
L.—Incidental Expenses ...	17	12 7 9	4 12 3	—
TOTAL ...£	208,216	201,968 11 10	6,900 6 10	652 18 8
Surplus to be surrendered			£6,247 8 2	

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

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—The number of new pensions granted during the year was somewhat less than was anticipated, and there was a further saving of expenditure consequent on deaths of pensioners.
- B.—The number of new allowances and gratuities granted during the year was somewhat greater than expected.
- C.—The number of applications for new limbs and for replacements fell much below anticipation.
- D.—No suitable application was received during the year.
- E.—The number of cases summoned for examination depends to a great extent on the number of applications for pensions, and this cannot be forecasted with any degree of accuracy.
- F.—There were very few cases in which outside opinion was necessary.
- G.—Slight variation.
- H.—No claim arose under this Subhead.
- I.1.—The cases dealt with by the Board were of a very complicated nature, thus necessitating a greater number of meetings of the Board than was expected.
- I.2.—No claims were received which necessitated travelling by the Board.
- J.—The variation is due to casualties, *i.e.*, deaths, variation in the abatement under Section 8 of the Act, and also to the fact that certain pensions were not paid within the year.
- K.—No case was established for a grant under this Subhead.
- L.—Cost of postage was not as great as was expected.

NOTE.

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.

PEADAR MACMATHGHAMHNA,

Accounting Officer.

DEPARTMENT OF DEFENCE,
10th December, 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.

EXTERNAL AFFAIRS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931 compared with the Sum Granted, for the Salaries and Expenses of the OFFICE OF THE MINISTER FOR EXTERNAL AFFAIRS, and of certain Services administered by that Office.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.		More than Granted.	
	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
HEADQUARTERS.						
A1.—Salaries, Wages, etc. ...	14,124	13,980 17 9	143 2 3	—		
A2.—Travelling Expenses ...	1,450	793 1 2	656 18 10	—		
A3.—Incidental Expenses ...	360	411 16 2	—	51 16 2		
A4.—Telegrams and Telephones	415	285 3 0	129 17 0	—		
A5.—Official Entertainment	1,250	3,018 1 3	—	1,768 1 3		
A6.—Gift from Saorstát Éireann to His Holiness the Pope :						
<i>Original</i> ... Nil						
<i>Supplementary</i> £400	400	331 2 4	68 17 8	—		
REPRESENTATIVES ABROAD.						
B1.—Salaries, Wages, Allowances, etc. ...	37,533	32,165 0 5	5,367 19 7	—		
B2.—Travelling Expenses ...	2,400	2,249 14 3	150 5 9	—		
B3.—Postage, Stationery, Telegrams, Telephones ...	1,700	1,500 8 10	199 11 2	—		
B4.—Incidental Expenses ...	390	385 0 1	4 19 11	—		
B5.—Repatriation of Destitute Subjects of Saorstát Éireann ...	200	4 16 3	195 3 9	—		
TOTAL :—						
<i>Original</i> £59,822						
<i>Supplementary</i> 400						
£	60,222	55,125 1 6	6,916 15 11	1,819 17 5		
Surplus to be surrendered ...			... £5,096 18 6			

	Estimated.	Realized.
	£	£ s. d.
Extra Receipts payable to Exchequer :—		
Fees from issue of Passports ...	8,000	4,679 5 11
Miscellaneous Receipts ...	—	202 18 4
	£8,000	£4,882 4 3

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A1.—The provision which was made for extra clerical assistance in the Passport Office proved to be in excess of requirements.
- A2.—The expenditure on travelling was less than anticipated.
- A3.—Expenditure under this Subhead includes a sum of £52 10s. 0d. in respect of presentations made to distinguished visitors from abroad. (Department of Finance minute S. 100/12/30 of May 5th, 1931).
- A4.—It is not possible to forecast expenditure under this Subhead with any great degree of accuracy. The expenditure on telegrams was considerably less than was anticipated.
- A5.—The number of distinguished foreigners who visited this country during the financial year was considerably greater than was anticipated when the Estimate was being prepared.
- A6.—The provision was in excess of requirements as subsequently ascertained.
- B1.—The posts of High Commissioner and Commissioner for Trade were amalgamated during the year. The sum provided for official entertainment by Ministers while in London was not expended. The posts of Counsellor (Secretary) at Washington and Consul-General at New York were filled only during part of the year. The provision for extra clerical assistance at New York proved in excess of requirements. There was also a saving in the post of Secretary to the Legation to the Holy See.
- B2.—It is difficult accurately to forecast expenditure under this Subhead.
- B3.—Estimated expenditure under this Subhead, which provides for postage, stationery, telegrams and telephones, is necessarily conjectural.
- B4.—Casual variation.
- B5.—It is impossible to estimate expenditure under this Subhead which depends on the number of applications for repatriation which are entertained.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
28th November, 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.

LEAGUE OF NATIONS.

See also Report of Comptroller and Auditor-General.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, 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 ...	7,820	7,742 3 7	77 16 5	—
B.—Travelling and Incidental Expenses ...	1,450	1,474 6 9	—	24 6 9
TOTAL£	9,270	9,216 10 4	77 16 5	24 6 9

Surplus to be surrendered ... £ 53 9 8

EXPLANATION OF THE CAUSES OF VARIATION BETWEEN EXPENDITURE AND GRANT.

- A.—Saving on margin estimated to provide against variation in the rate of exchange, payments to League being made in U.S.A dollars.
- B.—Excess due to attendance of delegation at meeting of Council of League necessitated by election of Saorstát at League Assembly, 1930, to non-permanent seat on Council.

J. P. WALSHE,
Accounting Officer.

DEPARTMENT OF EXTERNAL AFFAIRS,
9th November, 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.

REMUNERATION FOR COST OF MANAGEMENT OF GOVERNMENT STOCKS.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
compared with the Sum Granted, for the REMUNERATION
FOR COST OF MANAGEMENT OF GOVERNMENT
STOCKS OF SAORSTÁT ÉIREANN.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£ s. d.	£ s. d.	£ s. d.
Remuneration of Banks for the Management of Government Stocks inscribed on their Books ...				
<i>Original</i> £9,925				
<i>Supplementary</i> 115				
	10,040	10,039 12 2	7 10	—
TOTAL ...£	10,040	10 039 12 2		—
Surplus to be surrendered		... £	7 10	

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

28 Meán Fomhair, 1931.

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

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

ELECTRICAL BATTERY DEVELOPMENT.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
compared with the Sum Granted, for ELECTRICAL BATTERY
RESEARCH AND DEVELOPMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£	£	£	£
Electrical Battery Research and Development (Grant in Aid) <i>(Supplementary)</i> ...	25,000	25,000	—	—
TOTAL ...	...£ 25,000	25,000	—	—

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,

28 Meán Fomhair, 1931.

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

SEÓIRSE MAG CRAITH,

Comptroller and Auditor-General.

RELIEF SCHEMES.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931, compared with the Sum Granted, for CONTRIBUTIONS towards the RELIEF OF UNEMPLOYMENT AND DISTRESS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.					
			Less than Granted.			More than Granted.		
	£	£ s. d.	£	s.	d.	£	s.	d.
Contributions towards the Relief of Unemployment and Distress (<i>Supplementary</i>) ...	300,000	121,287 19 5	178,712	0	7	—		
Total ...£	300,000	121,287 19 5				—		
Surplus to be surrendered		...	£	178,712	0 7			

Estimated. Realized.

£ £ s. d.

Extra Receipts payable to Exchequer:—

Repayments by the Limerick Co. Borough Council in respect of Loan of £2,453 5s. 6d. ... — 255 18 6

EXPLANATION OF THE CAUSE OF VARIATION BETWEEN EXPENDITURE AND GRANT.

Savings arose owing to the fact that it was not found possible to complete the various relief works undertaken before the end of the financial year. A sum of £175,000 has been revoted in the current year for the completion of unfinished schemes.

J. J. McELLIGOTT,

Accounting Officer.

ROINN AIRGID,
26 Mí na Samhna, 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.

REPAYMENTS TO CONTINGENCY FUND.

ACCOUNT of the Sum Expended, in the Year ended 31st March, 1931,
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)	2,026	2,025 18 9	1 3	—
TOTAL ...£	2,026	2,025 18 9		—
Surplus to be surrendered ...	£		1 3	

J. J. McELLIGOTT,
Accounting Officer.

ROINN AIRGID,
2 Deire Fomhair, 1931.

I certify that this Account and the appended Account have been examined
under my directions and are correct.

SEÓIRSE MAG CRAITH,
Comptroller and Auditor-General.

CONTINGENCY FUND DEPOSIT ACCOUNT.

AN ACCOUNT of the Receipts and Payments in the Year ended 31st March, 1931, in connection with the Contingency Fund.

[illegible]

ROINN AIRGID,

24 Meán Fomhair, 1931.

J. J. McELLIGOTT,
Accounting Officer.

GENERAL INDEX

TO THE

APPROPRIATION ACCOUNTS OF PUBLIC SERVICES, 1930-1931,
AND REPORT OF THE COMPTROLLER AND AUDITOR-GENERAL.

(Titles of Votes are shown in Clarendon Type).

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1. Governor-General's Establishment	—	none	35. Supreme Court and High Court of Justice ...	—	
2. Oireachtas	—	none	36. Land Registry and Registry of Deeds ...	—	none
3. Department of the President of the Executive Council	—	none	37. Circuit Court	vii.	15
4. Comptroller and Auditor-General	—	none	38. Public Record Office ...	—	none
5. Office of the Minister for Finance	—	none	39. Charitable Donations and Bequests	—	none
6. Office of the Revenue Commissioners	iv.	4-6	40. Local Government and Public Health	—	none
7. Old Age Pensions	v.	7	41. General Register Office ...	—	none
8. Local Loans	—	none	42. Dundrum Asylum	—	none
9. Commissions and Special Inquiries	—	none	43. National Health Insurance ...	—	none
10. Office of Public Works ...	v.	8-9	44. Hospitals and Infirmarys ...	—	none
11. Public Works and Buildings	vi.	10-11	45. Office of the Minister for Education	—	none
12. State Laboratory	—	none	46. Primary Education	vii.	16-17
13. Civil Service Commission ...	—	none	47. Secondary Education	—	none
14. Property Losses Compensation	—	none	48. Technical Instruction	—	none
15. Personal Injuries Compensation	—	none	49. Science and Art	—	none
16. Superannuation and Retired Allowances	—	none	50. Reformatory and Industrial Schools	—	none
17. Rates on Government Property	—	none	51. National Gallery	—	none
18. Secret Service	—	none	52. Agriculture	viii.	18
19. Tariff Commission	—	none	53. Forestry	—	none
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21. Miscellaneous Expenses ...	—	none	55. Land Commission	x.	26-28
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24. Ordnance Survey	—	none	58. Railway Tribunal	—	none
25. Supplementary Agricultural Grant	—	none	59. Marine Service	—	none
26. Law Charges	—	none	60. Unemployment Insurance ...	—	none
27. Haulbowline Dockyard ...	—	none	61. Industrial and Commercial Property Registration Office ...	—	none
28. Universities and Colleges ...	—	none	62. Posts and Telegraphs	xi.	30-38
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34. District Court	—	none	68. Remuneration for Cost of Management of Government Stocks of Saorstát Éireann	—	none
			69. Electrical Battery Development	—	none
			70. Relief Schemes	—	none
			71. Repayments to Contingency Fund	—	none